

56, 1938

In the Privy Council

No.....of 1937

ON APPEAL FROM THE COURT OF APPEAL FOR ONTARIO,

BETWEEN

MARY ELIZABETH WOOD, JOHN DOUGLAS WOOD and
MARION RUSSELL WOOD an infant by MARY
ELIZABETH WOOD her next friend,

(Plaintiffs), Appellants,

— and —

GERALD ALLAN WOOD

(Defendant), Respondent.

RECORD OF PROCEEDINGS

PETERBOROUGH, ONT.
PETERBOROUGH PRINTING COMPANY
1937

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RECORD OF PROCEEDINGS

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STATEMENT OF CLAIM

IN THE SUPREME COURT OF ONTARIO

(Writ issued the 31st day of August, 1935)

In the Supreme
Court of Ontario

No. 1
Statement of
Claim
12th September,
1935

BETWEEN:

MARY ELIZABETH WOOD, JOHN DOUGLAS WOOD an infant by MARY
10 ELIZABETH WOOD his next friend and MARION RUSSELL WOOD an
infant by MARY ELIZABETH WOOD her next friend,
Plaintiffs,

— AND —

GERALD ALLAN WOOD,
Defendant.

20 1. The Plaintiffs, Mary Elizabeth Wood, John Douglas Wood and Marion
Russell Wood are the children of James Russell Wood, deceased, who was a
son of Mary G. Wood, late of the City of Peterborough, in the County of Peter-
borough, Widow, deceased, and the Defendant is a son of the said Mary G.
Wood, deceased, and the surviving executor of the last will and testament and
codicil thereto of the said Mary G. Wood, deceased.

2. The said plaintiff, Mary Elizabeth Wood, attained the age of twenty-
one years on the 29th day of July, 1934, and the Plaintiffs, John Douglas Wood
and Marion Russell Wood, are infants under the age of twenty-one years.

30 3. The said Mary G. Wood died on or about the twenty-fourth day of
February, A. D. 1924, having first made and published her last will and testament
and a codicil thereto both dated the twenty-ninth day of November, 1923,
whereby after making numerous bequests out of her estate she gave all the
rest residue and remainder of her estate as to one half thereof to the Defendant
and as to one half thereof to the Plaintiffs to be divided equally between them
and appointed the said Defendant and Charlotte Isabella Edwards, her sister,
to be the executor and executrix of her said will.

4. Letters Probate of the said last will and testament and codicil thereto
of the said Mary G. Wood were granted to the said Defendant and the said
Charlotte Isabella Edwards by the Surrogate Court of the County of Peter-
40 borough on the twenty-seventh day of March, 1924.

5. Included in the estate of the said Mary G. Wood, deceased, were five
hundred shares of common stock of Canada Cement Company Limited of
which fifteen shares were specifically bequeathed to Helen Georgina Carvolth
leaving four hundred and eighty-five of the said shares in the residuary estate.

In the Supreme Court of Ontario
 No. 1
 Statement of Claim
 12th September, 1935
 (Continued)

6. On or about the first day of December, 1927, the executors of the said estate sold the said five hundred shares of Canada Cement Company Limited to the Montreal Trust Company at \$250.00 per share and a cheque of The Montreal Trust Company for \$125,000.00 payable to the said Mary G. Wood in payment for the said five hundred shares was received by them and was endorsed by them "Estate Mary G. Wood, Gerald A. Wood, Charlotte I. Edwards, Executors" and was paid through the Canadian Bank of Commerce at Peterborough on the second day of December, 1927.

7. Of the said sum of \$125,000.00 the sum of \$3,750.00 or thereabouts was paid or credited by the said executors to Helen Georgina Carvolth who was entitled under the will of the said Mary G. Wood to fifteen shares of Canada Cement Company Limited common stock but the balance of \$121,250.00 has not been paid or credited to the Plaintiffs and Defendant in accordance with the terms of the said will as to one-half thereof to the Plaintiffs and as to one-half thereof to the Defendant. 10

8. Dividends on the said four hundred and eighty-five shares of Canada Cement Company Limited common stock forming part of the residuary estate of the said Mary G. Wood were paid to the said Defendant and his co-executor from the date of the death of the said Mary G. Wood until the said second day of December, 1927, as follows: 20

1924		
April 15.....	\$	727.50
July 15.....		727.50
October 15.....		727.50
1925		
January 15.....		727.50
April 15.....		727.50
July 15.....		727.50
October 15.....		727.50
1926		
January 15.....		727.50
April 15.....		727.50
July 15.....		727.50
October 15.....		727.50
1927		
January 15.....		727.50
April 15.....		727.50
July 15.....		727.50
October 15.....		727.50

Making a total of..... \$ 10,912.50

9. The said Charlotte Isabella Edwards died on or about the twenty-fourth day of November, A. D. 1928, and the Defendant is now the sole surviving executor of the last will of the said Mary G. Wood. 40

10. The Defendant brought in his accounts as surviving executor of the estate of the said Mary G. Wood, deceased, to the Surrogate Court of the County of Peterborough and in the said accounts purported to show a sale to himself of the said four hundred and eighty-five shares of Canada Cement Company Limited common stock forming part of the said residuary estate at \$102. per share on February 24th, 1925, and receipt by the estate of \$49,788.90 therefor and the receipt of several sums of \$750.00 each by way of dividends on the said shares on the 15th of April, 17th of July and 23rd of October, 1924, and on the 16th of January, 17th of April and 17th of July, 1925, amounting to \$4,500.00 but has not accounted for the receipt of the balance of \$77,873.60 ~~of which \$75,000.00~~ received by the said Executors in respect of the said shares nor for any interest or profits on the said last mentioned sum.

11. No sale of the said four hundred and eighty-five shares of Canada Cement Company Limited common stock was in fact made by the said executors until about the first day of December, 1927, when the said shares were sold to The Montreal Trust Company as heretofore set forth and the said shares so sold to The Montreal Trust Company were the shares of the said estate and formed part of the residue thereof.

20 12. Upon the return of the Appointment to pass the accounts so brought in by the Defendant an objection was taken thereto on behalf of the Defendant in respect of the dividends paid on the said four hundred and eighty-five shares of Canada Cement Company Limited common stock and the proceeds of the sale thereof and thereupon the further consideration of the said accounts was adjourned to enable this action to be brought to determine the rights of the Plaintiffs and the liability of the Defendant in respect thereto.

The Plaintiffs propose that this action be tried at Peterborough.

The Plaintiffs therefore claim:

30 1. A declaration that the Defendant is liable to account to the Plaintiffs for one half the proceeds of the sale of four hundred and eighty-five shares of common stock of the Canada Cement Company Limited held by him as executor of the estate of the late Mary G. Wood at \$250.00 per share and one half the dividends received thereon to the time of sale with interest from the time of sale of said shares and receipts of said dividends respectively with rests.

2. An order for payment of the amount of such proceeds, dividends and interest.

3. The costs of this action.

4. Such further and other relief as the nature of the case may require and to this Honourable Court may seem meet.

40 DELIVERED this twelfth day of September, A. D. 1935, by Hall, Hall & Stevenson, of 116 Hunter Street, in the City of Peterborough, Solicitors for the Plaintiffs.

STATEMENT OF DEFENCE

(Continued)

1. The Defendant admits the allegations contained in Paragraphs one, two, three, four, five and nine of the Plaintiffs' Statement of Claim and denies all the other allegations therein contained, except where specifically admitted.

2. The late Mary G. Wood, the mother of the Defendant, died on or about the 24th day of February, 1924, as alleged in Paragraph Three of the Plaintiffs' Statement of Claim and by her last Will and Testament and Codicil thereto appointed the Defendant and her sister, Charlotte Isabella Edwards, to be the Executor and Executrix of her said Will and Codicil thereto and by her said Will after making a number of bequests gave all the rest, residue and remainder of her Estate as to one-half thereof to the Defendant and as to one-half thereof to the Plaintiffs to be divided equally between them. The said Will and Codicil postponing payment of the income and corpus of the infants' shares until they respectively attained the age of twenty-five years. 10

3. From the 24th day of February, 1924, to the 24th day of February, 1925, no income was paid to either the Plaintiffs or the Defendant, but was capitalized and formed part of the residuary estate of the said Mary G. Wood.

4. On or about the 24th day of February, 1925, the executors being advised by their solicitors that the time had arrived which made it necessary that the residue of the estate be divided equally between the Plaintiffs and the Defendant, instructed the Estate's Solicitors to obtain a value and prepare a scheme for distribution of the said residue, which was made up of certain assets some of which were Trustee Investments, together with certain shares non-Trustee Investments among which latter were five hundred shares of Canada Cement Company, Limited, common, fifteen of which were specifically devised to Helen Georgina Corvolth and the Executors were advised by their solicitors that they could not retain or buy other than Trustee Investments for the Infants Trust. 20

5. The solicitors for the Executors prepared a valuation of the residue and a scheme for distribution, valuing Canada Cement Company, Limited, stock at \$102.00 per share, and submitted this to the Executors. Under the said scheme four hundred and eighty-five shares of Canada Cement Company, Limited common, and certain shares of Bank of Nova Scotia stock were apportioned to the Defendant in his personal capacity and Trustee Investments of the same value as Canada Cement Company, Limited, stock and Bank of Nova Scotia stock, or cash to the same amount were set aside for the Plaintiffs. The Defendant acting in his personal capacity with the concurrence of his co-Executrix and under the advice and with the approval of the solicitors for the Executors accepted the scheme and received as his share of his mother's estate the securities apportioned to him under the said scheme and which included the four hundred and eight-five shares of Canada Cement Company, Limited, common, which are now in dispute. 30

6. By reason of the fact that the Provinces of Ontario and Quebec both claimed Succession Duty in respect of the shares of Canada Cement Company, Limited, held by the said Estate and the fact that the Executors were advised 40

that the Estate was liable only for Succession Duty to one Province, the executors were unable to effect a formal transfer of the shares in question on the books of the Transfer Company of the said Canada Cement Company, Limited, to the Defendant and Helen Georgina Corvolth without a waiver from the Succession Duty Offices of the said Provinces, but the certificate in question was the property of the Defendant to the extent of four hundred and eight-five shares and of Helen Georgina Corvolth to the extent of fifteen shares.

7. As a result of the Executor's refusal to pay Succession Duty to both the Provinces of Ontario and Quebec, Succession Duty only was paid to the
10 Province of Quebec and the Province of Ontario abandoned its claim for Succession Duty in respect of the said Canada Cement Company, Limited, stock and the Plaintiffs and the Defendant were saved upwards of \$4,000.00 in respect of the duty claimed by the Province of Ontario.

8. Subsequently the Executors had their accounts audited and certified by Messrs. Morris & Lawrie, a firm of Chartered Accountants, based on the scheme for distribution prepared by the Estate's solicitors and the audit of the said accounts as prepared by the said Accountants extended from February 24th, ~~1925~~ to October 31st, 1925, and a copy of the said audit was supplied by the Defendant and his co-Executrix to Jessie Olivia O'Connor Fenton, the mother
20 and guardian of the infant Plaintiffs' persons and property.

9. In addition to the four hundred and eighty-five shares of Canada Cement Company, Limited, taken and received by the Defendant from his mother's Estate, the Defendant was at that time the owner of an additional two hundred and two shares of common stock of the said Company and on the 6th day of January, 1926, sold three hundred shares of the said stock in the open market at \$101.00 per share.

10. After having held the shares in question in this action for nearly three years the Defendant sold them and his other holdings of Canada Cement Company, Limited, to the Montreal Trust Company on or about the first day
30 of December, 1927, at \$250.00 per share.

11. The Defendant expressly denies that the Estate of the late Mary G. Wood, or the Plaintiffs, had any interest in the four hundred and eighty-five shares of Canada Cement Company, Limited, stock after the 24th day of February, 1925.

12. The Defendant alleges and the fact is that he and his co-Executrix acted throughout in the utmost good faith and upon and under the advice of the Estate's solicitors and the Defendant specifically pleads that he acted honestly, reasonably and without over-reaching and solely for the benefit of the Estate in connection with the purchase from the said Estate of the shares
40 in question in this action and in further defence to the Plaintiffs' action specifically pleads the Trustee Act, R.S.O. 1927, Chap. 150 and particularly Section 34 thereof.

13. The Defendant asks that this action be dismissed with costs.

DELIVERED this 14th day of September, A. D. 1935, by James Fordyce Strickland, 375 Water Street, Peterborough, Ontario, Solicitor for the Defendant.

REPLY

1. The Plaintiffs say that the Statement of Defence does not disclose any defence to this action.

2. The Defendant and, during her lifetime, his co-executrix, Charlotte Isabella Edwards, were the persons upon whom was imposed the duty of executing the trusts of the Will of the late Mary G. Wood, and the Defendant did not absolve himself from the duties of a trustee by having services performed 10 by his Solicitors or by his Accountants.

3. The said Executors did no more than their duty as executors in withholding payment of succession duties demanded from them until the said duties were settled at a proper amount and the fact is that the said succession duties were not paid, and the said executors were not in a position to make any sale or disposition of the shares in question in this action until long after the date when the Defendant claims that the said shares became his own property.

4. The fact is that all the said shares remained in the hands of the Defendant as executor and of his co-executrix until as such executor and executrix they made a sale thereof as set forth in the Statement of Claim and 20 thereupon the Defendant and his co-executrix in their capacity of executor and executrix transferred the said shares to the purchaser thereof and in the same capacity received the purchase price thereof.

5. The Plaintiffs say that it was not competent for the Defendant to acquire the shares in question herein from himself and his co-executrix in the manner set forth in the Statement of Defence, and further that the effect of what is set forth in the Statement of Defence was not to vest the property in the said shares in the Defendant personally but on the contrary that the property and ownership of the said shares at all times remained in the Defendant as executor and his co-executrix until the sale thereof as set forth in the Statement 30 of Claim.

6. The Plaintiffs say that in fact the Defendant was the active and controlling executor and that his co-executrix took little part in the management of the affairs of the estate.

7. The Plaintiffs deny that a copy of any audit of the accounts of the executors was supplied by the Defendant and his co-executrix to Jessie Olivia O'Connor Fenton as alleged in paragraph 8 of the Statement of Defence.

8. The Plaintiffs join issue on the said Statement of Defence.

DELIVERED this twenty-sixth day of September, 1935, by Hall, Hall & Stevenson, Peterborough, Ontario, Solicitors for the Plaintiffs. 40

TRIAL

In the Supreme Court of Ontario
Plaintiff's Evidence
No. 4
18th December, 1935
and
8th January, 1936

BEFORE the Hon. MR. JUSTICE MAKINS AT PETERBOROUGH,
ONTARIO DECEMBER, 18TH, 1935, AND AT TORONTO, ONTARIO
JANUARY 8TH, 1936.

R. S. ROBERTSON, K.C., Counsel for the Plaintiffs.

10 W. N. TILLEY, K.C. }
J. F. STRICKLAND, K.C. } Counsel for the Defendant.

G. N. GORDON, K.C., Counsel for ^{the} Official Guardian.

Wednesday December 18th, 1935, at a.m.

20 MR. GORDON: I have been instructed by the Official Guardian to appear at the trial of this action. While it is a next friend action, and with the outstanding counsel appearing before Your Lordship there will be no need of my intervening at any time, yet he has instructed me to appear on his behalf at this trial.

HIS LORDSHIP: I have glanced through the pleadings, I think I know sufficiently what it is about to appreciate the evidence.

No. 5

SHIRLEY G. DIXON, Sworn. Examined by MR. ROBERTSON.

30 MR. ROBERTSON: It has been understood between the solicitors that Mr. Dixon will produce documents; that is all I am putting him in for.

MR. STRICKLAND: That is the case.

MR. ROBERTSON: Q.—You have brought here first some share register or some accounts from the share register of the Canada Cement Company Limited? A.—Yes, from the Royal Trust, My Lord, this is the original transfer sheet kept by the Royal Trust Company, and if counsel are satisfied I have a copy which I will produce.

Q.—The Royal Trust Company were the transfer agents of Canada Cement Company Limited? A.—Yes.

Q.—You produce an account? A.—A ledger sheet.

40 Q.—Ledger sheet of common shares of that company in the name of Mrs. Mary G. Wood, Peterborough, Ontario. The first entry in it is under date 1916, April 18th, crediting her account with one hundred shares of this stock. Then there are other entries down to February 3rd, 1921, of credit entries, at which time the total number of shares at credit are five hundred, and there

In the Supreme Court of Ontario
Plaintiff's Evidence
No. 5
Shirley G. Dixon
Examination
18th December, 1935

are no other credit entries on the sheet. It might be convenient if I gave the amount of shares in each certificate. There are six certificates altogether, the first one hundred, then thirty, then a hundred, then seventy, then one hundred, and then another one hundred, making the five hundred. Then on this same sheet there are certain debit entries all under date of December 16th, 1927, and the same certificates with the same number of shares in each case are debited against the account, and the account is shown as balanced.

EXHIBIT 1.—Ledger sheet kept by Royal Trust Company of common shares of Canada Cement Company in the name of Mrs. Mary G. Wood.

Q.—Is it your suggestion that the persons who gave you these papers 10 would prefer we put in a copy?

A.—Yes.

MR. ROBERTSON: Is my friend agreeable to that?

MR. TILLEY: It is all right.

A.—That is the only thing I have from the Royal Trust Company.

MR. ROBERTSON: Q.—I think you were also to produce a cheque or cheques from the Canada Cement Company? A.—The Canada Cement have destroyed all the dividend cheques which were paid on these shares from 1924 until 1927, so that I have nothing from the Canada Cement Company to produce of that nature. The same applies to the original stock certificates, they have 20 been destroyed. I have a bundle of letters.

Q.—I don't know that there is any agreement about them; I don't know what they are. There is some other cheque? A.—A cheque from the Montreal Trust Company, I have a cheque dated December 1st, 1927, payable to Mary G. Wood.

HIS LORDSHIP: Made by the Montreal Trust Company? A.—Made by the Montreal Trust payable to Mrs. Wood.

MR. ROBERTSON: The cheque is dated December 1st, 1927, to the order of Mary G. Wood for one hundred and twenty-five thousand dollars, and then there is printed on the cheque "Being in full payment for five hundred 30 "ordinary shares of the capital stock of the Canada Cement Company Limited "at two hundred and fifty dollars per share." — there is more written in, the cheque is made out to apply to either preference or ordinary shares. Then the cheque is endorsed in this way:

"Estate Mary G. Wood

"Gerald A. Wood

"Charlotte I. Edwards

Executors."

The cheque is stamped as paid December 3rd, 1927, by the Royal Bank of Canada, Montreal; it is drawn on that bank; it is stamped by the Canadian Bank of Commerce at Peterborough as having been received on December 2nd, 40 1927, and then another stamp of the Canadian Bank of Commerce, Peterborough, of December 3rd, 1927.

EXHIBIT 2.—Cheque of Montreal Trust Company to Mary G. Wood, December 1st, 1927, for one hundred and twenty-five thousand dollars.

Q.—Outside of the letters — A.—There is this.

Q.—I don't know whether this comes within what was understood. The witness apparently has another paper? A.—That is the receipt for the five hundred shares which were transmitted to the Trust Company.

MR. TILLEY: That is all right; I don't know that it has any bearing.

MR. ROBERTSON: Q.—You produce a printed document under the head of The Montreal Trust Company, receipt for share certificate of Canada Cement Company Limited, common shares, acknowledging the receipt from Mary G. Wood of five hundred shares of common stock of Canada Cement Company. There are some other matters about being surrendered at two hundred and fifty dollars a share; that is under date November 18th, 1927.

EXHIBIT 3.—Receipt of Montreal Trust Company for five hundred shares of common stock of Canada Cement Company dated November 18th, 1927.

Q.—Those are all the papers you have except some letters? A.—Yes, and in the case of the Royal Trust Company from the Province of Quebec succession duty receipt, and probate, copy of the will, which were the documents on which these shares were transferred from Mary G. Wood.

HIS LORDSHIP: Probate of the will will be offered in some other way than that.

MR. ROBERTSON: This is the certificate of payment of succession duty.

MR. TILLEY: Whom does that come from? A.—From the Royal Trust Company. Those are all the papers I have.

MR. STRICKLAND: It is described as a waiver.

MR. ROBERTSON: It is certificate of payment of succession duties, that is the name printed on the top of it, from the Province of Quebec.

EXHIBIT 4.—Certificate of payment of succession duties from Province of Quebec.

30

No. 6

MR. ROBERTSON: I read then, My Lord, some extracts from the examination for discovery of the defendant, Gerald A. Wood.

Questions 16 to 20:

“16. Q.—Then a probate was issued to her will, or of her will, and a clause “attached to it. I wonder if we might have the letters of probate produced. “Have we them here? (Mr. Strickland hands same to Mr. Robertson.) “This “is the probate of your Mother's will.

Exhibit 1.

“Now, your co-executrix, Charlotte Isabella Edwards, was she a married lady? A.—No, unmarried.”

EXHIBIT 5.—Copy of probate of the will of Mrs. Mary G. Wood.

MR. ROBERTSON: The probate is dated the 27th March, 1924; the date of death is the 24th February, 1924; the testatrix is described as Mary G. Wood of the City of Peterborough, widow, and probate of the will and codicil was granted to Gerald A. Wood, gentleman, lawful son of the deceased, and Charlotte Isabella Edwards, spinster, a lawful sister of the deceased, both of

In the Supreme
Court of Ontario
Plaintiff's Evidence
No. 5
Shirley G. Dixon
Examination
18th December,
1935

(Continued)

In the Supreme
Court of Ontario
Plaintiff's Evidence
No. 6
Gerald A. Wood
Extracts from
Examination for
Discovery
read on
18th December,
1935

In the Supreme
Court of Ontario
Plaintiff's Evidence
No. 6
Gerald A. Wood
Extracts from
Examination for
Discovery
read on
18th December,
1935

(Continued)

Peterborough. Then the will itself after revoking other wills, and after payment of debts and funeral and testamentary expenses there are a number of charitable bequests, I think they total seven thousand dollars. Then after some six or eight or ten one comes to a clause, "I give and bequeath to my niece, Gertrude "G. Monette, during her lifetime an annuity of four hundred dollars payable "quarterly." Then there is another annuity of four hundred dollars for the lifetime of Marion Edwards, and another of four hundred dollars during the joint lives of two other nieces named Edwards with provision as to the survivor taking on the death of one of them, and some provision for the application of the money which we are not concerned with here, and then Nora Edwards 10 gets certain paid up shares of the Bank of Nova Scotia, and Phyllis Edwards the same, and Clemie M. Edwards the same, and Freda Edwards the same, and Naomi Edwards also, and Isobel Edwards ten paid up shares, of the Bank of Nova Scotia, and Harriett C. Edwards, the same, Helen Edwards, fifteen paid up shares of the Bank of Nova Scotia, and Bessie Edwards the same—a number of nieces provided for with specific bequests of shares in the Bank of Nova Scotia; then we come to, "I give and bequeath to my niece, Helen Georgina "Carvolth, fifteen fully paid up shares of the Common Capital stock of the "Canada Cement Company of the par value of One Hundred Dollars each," 20 and then some legacies of One Thousand Dollars to two nephews each and to Charlotte Isabella Edwards, the executrix, the household furniture and personal belongings, and then to Gerald A. Wood, the Defendant, all her shares in the Ottawa Transportation Company Limited, and a lot, Island Number One, in Stony Lake, and another island to the infant plaintiffs, the children of a deceased son, James R. Wood, and then some other lot in the Township of North Monaghan to the son, Gerald A. Wood, and then we come to this clause: "All "the rest residue and remainder of my Estate real and personal which I am "seized or possessed of or entitled to or over which I have any power of appoint- "ment I give, devise and bequeath as to one half thereof to my son, Gerald A. "Wood, and as to one half thereof to the children of my deceased son, James 30 "Russell Wood, to be divided equally between them per stirpes and to be paid to them as they respectively attain the age of twenty-one years, the share of any "of the said last mentioned children who shall die before receiving his or her "share and without leaving issue him or her surviving to be divided equally "between his or her surviving brother and sister or sisters as the case may be." Then Gerald A. Wood and the sister, Miss Edwards, were appointed executor and executrix. That is dated the 29th November, 1923. Then there is a codicil which seems to be the same date, but it affects the matter to this extent, that it is a direction that the provision in the will in favour of the children of James Russell Wood shall be accumulated as to income until they attain the age of 40 twenty-five years respectively and shall be distributed and paid to them as to both capital and income when they respectively attain the age of twenty-five years.

Then proceeding with the examination:

" 17. Q.—I understand that she is since deceased? A.—Yes."

" 18. Q.—When did she die? A.—1928—November, I think."

" 19. Q.—Do you recall how old she was when she died? A.—No, I don't."

" 20. Q.—Well, about how old? A.—Well, she was in the seventies."

Questions 31 to 35:

" 31. Q.—Well, then when your Mother died, among the assets of her estate were five hundred common shares of Canada Cement stock? A.—Yes."

" 32. Q.—That's right? A.—Yes."

" 33. Q.—And they stood in her own name? A.—Yes."

" 34. Q.—They were registered in her own name? A.—Yes."

10 " 35. Q.—Were there a number of certificates? A.—I think there were several."

Questions 43 and 44:

" 43. Q.—You don't know then, at the present time, what number of certificates there were but you think it was more than one? A.—Yes."

" 44. Q.—And you know they were in your Mother's name? A.—Yes."

Questions 66 to 84:

" 66. Q.—Yes, then in the course of the year from death, did the executors proceed to pay the legacies generally? A.—Yes."

" 67. Q.—Did you pretty much clean up the several legacies, other than the residuary estate? A.—Yes."

20 " 68. Q.—There was one lady, Helen Georgina Carvolth, she was bequeathed fifteen shares of Canada Cement stock? A.—Yes."

" 69. Q.—And the Canada Cement shares, they remained just as they were, that is, whatever certificates you had, you simply kept them? A.—Yes."

" 70. Q.—And that continued on until when? A.—Until 1927."

" 71. Q.—What time in 1927? A.—Well, it was late in 1927—I can't tell you exactly."

" 72. Q.—About the time the shares were sold in December, or about December — A.—They weren't sold."

30 " 73. Q.—They weren't sold? I thought everybody agreed that they were sold at a certain price? A.—The Company was reorganized—if you call that a sale."

" 74. Q.—What did happen at that time? A.—The Company was reorganized."

" 75. Q.—Well I—maybe I'm all wrong, but I took it that, that some time about December, 1927, these shares were disposed of at \$250.00 a share? A.—Yes."

" 76. Q.—Well—that happened? A.—Yes."

MR. STRICKLAND: Canada Cement reorganized on the " 1st of December, 1927, and called all their outstanding stock at \$250.00 a share."

40 " 77. Q.—Oh, I see! You didn't go to a broker and say: 'Sell these shares for us.' The Company called them in? A.—Yes."

" 78. Q.—That was it? I'm glad to have it that way. I didn't understand in that way. Was there a notice given calling them in? A.—Yes."

" 79. Q.—Have you got that notice? A.—No."

" 80. Q.—What has become of it? A.—I don't know. It might have only been a notice in the newspapers. I attended the meeting in Montreal at the time of the sale when the offer was made."

(Continued)

- " 81. Q.—There was a meeting and a vote taken? A.—Yes."
- " 82. Q.—The shares were still standing on the register in your Mother's name? A.—Yes."
- " 83. Q.—Then, are there any letters or documents of any kind relating to the 1927 transaction, whatever it was? A.—Not that I know of."
- " 84. Q.—For example, you have got a—the executors got a cheque? A.—Yes."
- Questions 101 to 106:
- " 101. Q.—Well, let me see if I can get something in order. You had these certificates come into the hands of yourself and your co-executrix on the death of your Mother? A.—Yes." 10
- " 102. Q.—And the shares were registered in your Mother's name? A.—Yes."
- " 103. Q.—The certificates were unendorsed? What I mean was, your Mother hadn't signed any transfer on the back? A.—I don't think so."
- " 104. Q.—And you, and your co-executrix hadn't signed any? A.—I think we signed one."
- " 105. Q.—One? Was that a thirty share certificate? A.—No, that was a small one."
- " 106. Q.—As to the others, they remained unendorsed? You held them in that way? A.—They were endorsed eventually but when, I don't know—whether they were all endorsed at the same time or not." 20
- Questions 112 to 123:
- " 112. Q.—Do you recall the matter of endorsing them? I mean signing the transfer form. Do you remember that at all? A.—I remember there was one."
- " 113. Q.—I know, you have told us about that. A.—I don't remember endorsing them all."
- " 114. Q.—You can't remember your aunt endorsing them? A.—Yes, I think I do." 30
- " 115. Q.—Well, when did she endorse them? A.—I don't know when."
- " 116. Q.—Have you no idea when? A.—No, but it would probably be in 1927."
- " 117. Q.—Probably in 1927? A.—Yes."
- " 118. Q.—Then there was some questions arose about succession duty on these shares? A.—Do you mean after this 1927 deal?"
- " 119. Q.—After your Mother's death, and the question remained open for a long time? A.—It was not settled."
- " 120. Q.—In the first place, the Province of Ontario was making some claim about it and the Province of Quebec, as well. Did you get statements from both Provinces showing that they wanted succession duty on the shares? A.—I saw statements." 40
- " 121. Q.—Haven't you got the statements?"
- " MR. STRICKLAND: I think there are some statements."
- " MR. ROBERTSON: I would like to see about it."

“ 122. Q.—Your Counsel produces to me copy of ‘Ontario Succession Duty Office’ letter, under date of August 20, 1925. It relates particularly to Canada Cement shares. There are four sheets attached here—all different dates. The other three sheets are all, I think, of earlier date. In any event, we may take it, Mr. Wood, that for some very considerable time, after your Mother’s death, the Province of Ontario was claiming a succession duty, in respect to your shares? A.—Yes.”

“ 123. Q.—Eventually, as I understand it, you didn’t pay any duty to the Province of Ontario? A.—That’s right.”

10 MR. ROBERTSON: I will put in this succession duty statement.

MR. STRICKLAND: That is in the possession of the Surrogate Court Clerk, and he will be called to produce it.

MR. ROBERTSON: May I have it? (Produced.) Then this is the succession duty statement from the Succession Duty Office of the Province of Ontario.

MR. STRICKLAND: Oh, these here are the four you have reference to.

MR. ROBERTSON: The particulars of those will not matter very much. They are statements which were produced on the examination. The only date I see indicating when it was rejected is on the first sheet which says August 20th, 1925. I will file that.

EXHIBIT 6: Succession duty statements.

HIS LORDSHIP: The examination says there were no succession duties paid to Ontario. Exhibit 6 won’t help the trial of the issues in dispute very much.

MR. ROBERTSON: No, but it is merely to indicate the Province of Ontario was at that time claiming succession duties. Then I will read questions 128 to 130.

“ 128. Q.—The Province of Quebec was not only claiming, but was actually paid it? A.—Yes.”

30 “ 129. Q.—Can you tell me when that was paid? A.—I think in 1927. I’m not sure without seeing the papers.”

“ 130. Q.—What time in 1927, do you know? A.—No, I don’t know.”

MR. ROBERTSON: Since then we have Exhibit 4 which I suppose sufficiently indicates the date of payment, November 10th, 1927.

HIS LORDSHIP: Nothing there about the amount paid?

MR. ROBERTSON: No. I understand there was some letter after the examination for discovery with reference to that, perhaps if we could get the amount that would be convenient.

40 MR. TILLEY: You are proving your case by reading from questions and answers, and I will let you do it that way.

MR. ROBERTSON: On the examination there was certain information that was not immediately available, and it was agreed that it would be got, and if necessary the witness would re-attend to verify. If the parties could agree about it he would not. I understand a letter was exchanged with reference to it. There is a letter from Mr. Strickland to the plaintiffs’ solicitor under

date of November 18th, 1935, saying the following matter——

MR. TILLEY: Are you reading from the examination or are you going to call a witness?

MR. ROBERTSON: I am reading from the examination.

MR. TILLEY: Then read from it.

HIS LORDSHIP: Perhaps that arose from a question of mine, where I said there is nothing said there about the amount paid.

MR. TILLEY: I do not see that it becomes important; where is it in the examination that they were to agree upon it?

MR. ROBERTSON: It does not say, but certain information was asked for and the examination was adjourned for the purpose of permitting Mr. Wood to produce documents asked for.

MR. TILLEY: Where is that shown?

MR. ROBERTSON: At the end of the examination, and it was understood if Mr. Strickland could get the information it would be unnecessary to have Mr. Wood re-attend.

MR. TILLEY: All right, what is the information you want?

MR. ROBERTSON: It was not for my convenience this was done—the amount of the succession duty there is the statement that it was paid on the 8th November, 1927, by the estate's cheque. The defendant paid his share of duty to the estate on December 21st, 1927, amounting to \$1,779.61.

Then questions 134 to 138:

"134. Q.—Well, then, it is a fact, as I understand it, that along about the early part of December, 1927, the executors received a cheque for \$125,000 payable to themselves, as executors? A.—Yes."

"135. Q.—And the cheque was endorsed by yourself or your co-executrix? A.—Yes."

"136. Q.—And the cheque was paid? The cheque was honoured on presentation? A.—Yes."

"137. Q.—Now, will you tell me how that cheque went through the Bank? A.—It was deposited to my account."

"138. Q.—To your account—the whole \$125,000? A.—Yes."

These Questions 140 and 141:

"140. Q.—You made the deposit? A.—I did."

"141. Q.—You made the deposit? A.—Yes."

Questions 158 and 159:

"158. Q.—And then what were the succession duties, can you tell me roughly what they were that you paid to the Province of Quebec? A.—I think the cheque was for around \$4,000."

"159. Q.—And were they all in respect to the Cement stock, or were there any other assets?"

MR. STRICKLAND: Going back to that, I have found the paper pertaining to that."

MR. ROBERTSON: Yes, well let me get an answer to this."

A.—I think it was only on Cement."

Questions 160 to 167:

“ 160. Q.—Did you tell me that you deposited this \$125,000 cheque with the endorsement of yourself and your co-executrix on it to your own personal account? A.—Yes.”

“ 161. Q.—And I understand that a sum of \$3,750, or about that amount, was in some way transferred to Helen Georgina Carvolth? A.—Yes.”

“ 162. Q.—How was that done? A.—My own personal cheque.”

“ 163. Q.—Out of your own bank account? A.—Yes.”

“ 164. Q.—You paid it directly to her? A.—Yes.”

10 “ 165. Q.—That was to take care of her fifteen shares that were bequeathed to her by the will? A.—Yes.”

“ 166. Q.—And the balance of \$121,250 you retained and have treated as your own money? A.—Yes.”

“ 167. Q.—I understand—that after July, 1925, dividend cheques in respect of the five hundred shares of Cement stock, were sent to the executors? A.—Yes.”

MR. TILLEY: 168.

MR. ROBERTSON: I will read it. (Reads 168 and 169.)

“ 168. Q.—Were the cheques payable to the executors, do you know, or to your Mother? A.—I can't tell you.”

20 “ 169. Q.—I beg your pardon? A.—I don't know. It would be one or the other.”

Questions 183 to 185:

“ 183. Q.—Well now, to begin with, the shares were never put in your name? A.—No.”

“ 184. Q.—The shares remained in the name of your Mother until the shares were sold in December, '27? A.—Yes.”

“ 185. Q.—And succession duty was not paid on the Province of Quebec claim until shortly before that date? A.—Yes.”

Then 433:

30 MR. STRICKLAND: Did you notice there was an error in the question numbering, there seems to be a lapse in the numbering of the examination.

MR. ROBERTSON: I cannot say that I noticed it. This is question 433 on page 25.

“ 433. Q.—Of course, the first passing of accounts of this estate, was the recent occasion in 1935? A.—Yes.”

MR. ROBERTSON: Then there is an agreement I understand between solicitors that there should be produced the stock market quotations.

MR. TILLEY: I don't know whether that arrangement was made just in the way you say, what is the book?

40 MR. ROBERTSON: Houston's Annual Financial Review.

MR. TILLEY: I don't know that we were agreeing that that was part of your evidence; if you will call a witness I do not mind it being used.

MR. ROBERTSON: I did not make this arrangement.

MR. TILLEY: Neither did I.

In the Supreme
Court of Ontario
Plaintiff's Evidence
No. 6
Gerald A. Wood
Extracts from
Examination for
Discovery
read on
18th December,
1935

(Continued)

In the Supreme
Court of Ontario
Plaintiff's Evidence
Discussion
18th December,
1935

MR. ROBERTSON: My instructions are that it is Houston's Annual Financial Review for the years 1924, 1925, 1926, 1927, and 1928, which give a record of the high and low prices for each month during those years of Canada Cement stock, and that they would be admitted.

HIS LORDSHIP: I suppose you cannot agree without the use of the book.

MR. TILLEY: You were going to say would be admitted what?

MR. ROBERTSON: As evidence as the record of the high and low prices for each of these months on the stock exchange.

MR. TILLEY: All right, put it in. 10

MR. ROBERTSON: You have the book.

MR. TILLEY: We were preparing for our case, and I don't know that we were agreeing in order to avoid calling witnesses by you, that we were agreeing to these things; however we will let you have the book.

MR. ROBERTSON: I did not make the arrangement and my friend says he did not. I suppose we are both in the hands of the persons who did; it is not for me to say what the agreement is, but if the parties disagree about it it is important —

MR. STRICKLAND: I have copies of the book in my office, large volumes, I can have them sent up; we did not anticipate this till this afternoon. 20

MR. TILLEY: Well, that will be treated as in and marked, if that is the arrangement.

MR. ROBERTSON: Is it more than one book?

MR. STRICKLAND: They are large volumes of four or five hundred pages each.

MR. TILLEY: The size does not matter: They will be Exhibit 7.

MR. ROBERTSON: There is a book for each of the years I mentioned.

HIS LORDSHIP: They can all go in the same Exhibit.

MR. ROBERTSON: I don't know that we need any book for 1928.

MR. TILLEY: I don't know. 30

MR. ROBERTSON: Very well, it is another company; I don't want to put in 1928, but if my friend says it is part of the agreement I will put it in.

MR. TILLEY: Whatever the arrangement is it should be put in completely.

HIS LORDSHIP: No matter how many volumes there are they will all be Exhibit 7.

EXHIBIT 7: Houston's Annual Financial Review for the years 1924 to 1928 inclusive to be filed (subsequently only the years 1925 to 1928 were handed to the Registrar).

MR. ROBERTSON: Then I call the Registrar of the Surrogate Court. I am not sure that the gentleman who is appearing can give the evidence I want; I want not only some papers but I want one statement, but perhaps we will go on and see. 40

FREDERICK JAMES A. HALL, Sworn. Examined by MR. ROBERTSON.

Q.—You are the Registrar of the Surrogate Court, County of Peterborough?

A.—Yes.

Q.—Have you here the accounts that were brought in to be passed relating to the title of the late Mary G. Wood? A.—(Produces.)

Q.—You hand me a lot of things that perhaps do not go into the accounts? A.—These are the exhibits.

10 Q.—I notice here a number of letters, are they part of the accounts as brought in? A.—That is the whole material produced before the audit.

EXHIBIT 8.—Accounts and material from Surrogate Court.

MR. ROBERTSON: There are attached what the witness says was brought in, certain letters, but there are only the acknowledgements of the receipt of a copy of the appointment to pass the accounts, they were apparently attached to the accounts themselves when they were filed. We will leave it as it is.

Q.—These accounts were brought in and filed on the 20th May, 1935? A.—Yes.

20 Q.—The Surrogate Judge appointed Monday, the 24th June, 1935, to pass the accounts; the petition is the petition of the defendant, Gerald A. Wood, and the affidavit verifying the accounts is also his. The accounts are here and they are bulky. I call Your Lordship's attention to an item appearing on Page 2 of the receipts, item number 26, under date of February 24th, 1925, "Canada Cement Company. Proceeds of four hundred and eighty-five shares at one hundred and two, G. A. Wood, \$49,788.90." Then in the items of disbursements, Exhibit B, to the affidavit item number 34, Page 2, under date February 24th, 1925, "G. A. Wood. Four hundred and eighty-five shares of Canada Cement Company at one hundred and two."

30 Q.—Then, what occurred, if anything, on the passing of the accounts, was it completed? A.—I was not there personally, I believe it was completed.

Q.—You were not there? A.—No.

Q.—Is there an entry in the Registrar's book? A.—I have an entry in the Registrar's book.

MR. TILLEY: Q.—What is the point you are wanting to prove?

MR. ROBERTSON: I want to show what the Judge's direction was.

MR. TILLEY: I do not see that that is material at all, his direction.

MR. ROBERTSON: I think it is.

MR. TILLEY: I should think not.

MR. ROBERTSON: I should think it is somewhat material.

40 MR. TILLEY: My friend tells me there was none, but that is a different matter.

HIS LORDSHIP: Was there any?

MR. ROBERTSON: The witness was not there: I will have to call Mr. Harstone.

HIS LORDSHIP: I cannot see how it affects the matter.

MR. ROBERTSON: I want to show the accounts were not then passed. I have seen the entries in the book; it is to the effect, what the judge did was to direct the bringing of this action.

MR. TILLEY: I do not understand that.

MR. ROBERTSON: That is what the entry said. I read it this morning.

HIS LORDSHIP: Anyway the main thing is the action is here.

MR. ROBERTSON: But I want to get it to show the accounts were not passed.

HIS LORDSHIP: You want to show the Judge did not pass and confirm the accounts.

MR. ROBERTSON: Yes, and that the matter stands adjourned pending the disposition of this matter.

HIS LORDSHIP: That would be admissible, more historical than anything else. 10

MR. TILLEY: The passing was adjourned but there was no direction at all.

MR. ROBERTSON: I do not know that my friend should say that when I do not agree with him, and the records do not agree with him.

MR. TILLEY: All I am saying is they are not passed; it is adjourned and we are here.

MR. ROBERTSON: My friend said more, my friend said there was no direction.

MR. TILLEY: I am not disputing with you about the fact; I say he did not and you say he did. 20

MR. ROBERTSON: I merely say there is an entry of a certain matter my friend might say that is not evidence, but my friend should not say there is no such an entry.

MR. TILLEY: I did not say there was no such an entry, far be it from me to contradict you.

MR. ROBERTSON: The entry is here, if it is not going in we do not need to discuss it.

HIS LORDSHIP: I think it would be proper to show why the accounts were not passed at that time.

MR. TILLEY: Then my friend must prove it in a way that is regular; I don't think it matters. 30

HIS LORDSHIP: It is more historical than anything else.

MR. TILLEY: Then it should be proven by some proper form.

MR. ROBERTSON: Then I will call Mr. Harstone.

No. 8

JOHN A. HARSTONE, Sworn. Examined by MR. ROBERTSON.

Q.—You are the Deputy Registrar of the Surrogate Court of the County of Peterborough? A.—Yes. 40

Q.—I understand you were present as representing the registrar on the return of the appointment to pass the accounts of Mary G. Wood estate in June last? A.—Yes, sir.

Q.—Was there any order made passing the accounts? A.No final order was made upon the passing of the accounts.

Q.—Was any direction given with respect to the matter? A.—Yes, a direction was given.

Q.—By the Surrogate Judge? A.—Yes.

Q.—Have you an entry of that? A.—I have, sir.

Q.—Will you read the entry? A.—This is the 24th June, 1935: "Issue directed as to items in dispute. Adult child to be plaintiff, proper pleadings to be delivered during vacation; examinations for discovery also during vacation. His Honour directs sum of fifteen thousand dollars paid over to Mary Elizabeth Wood as part of her share of estate vested in her upon coming of age."

10 Q.—Is that a correct entry of His Honour's direction? A.—It is the correct entry.

In the Supreme
Court of Ontario

Plaintiff's Evidence
John A. Harstone
18th December,
1935

(Continued)

CROSS-EXAMINED by MR. TILLEY:

Q.—I understand from the entry you have read that an issue was directed, is that right? A.—That is what I have here, sir.

Q.—Are you speaking from memory or from the record in the book? A.—I am speaking now from the record in the book.

20 Q.—Have you any memory about the matter? A.—My recollection —

Q.—Have you any memory about the matter? A.—No. I would not like to say definitely.

Q.—The record is in although it is not evidence apparently; do you know that this is not an issue that we are trying here, it is an action in the High Court? A.—I am aware of that.

Q.—And if a direction was given of the kind shown in your book then the direction has never been carried out? A.—No, sir.

Q.—There was a direction that a sum of fifteen thousand dollars should be paid to the plaintiff in this action, is that right? A.—That is right, sir.

30 Q.—Do you remember what happened about that? A.—No, sir, I have no information as to that.

Q.—Nor any recollection? A.—Nor any recollection.

Q.—Again it is just an entry in the book? A.—It is the entry in the book.

HIS LORDSHIP: Read that entry to me again? A.—(Witness reads the entry again.)

HIS LORDSHIP: There were to be pleadings apparently.

MR. TILLEY: The writ was not issued till the 31st August, last day of vacation, it seems a peculiar method of carrying out such a direction; did you write that yourself? A.—Yes, my own writing.

40 MR. ROBERTSON: That is the plaintiff's case, My Lord.

DEFENCE

In the Supreme
Court of Ontario

Defendant's
Evidence
No. 9

Gerald Allan Wood
Examination
18th December,
1935

GERALD ALLAN WOOD, Sworn. Examined by Mr. Tilley.

Q.—You are the defendant in this action? A.—I am.

Q.—And you were and are an executor of the will of your Mother? A.—
Yes.

Q.—And your co-executrix was your Mother's sister? A.—Yes.

Q.—Miss Charlotte Edwards? A.—Yes, sir.

Q.—And she died as the examination shows in 1928, and since then you 10
have acted as the surviving executor? A.—Yes.

Q.—And then the plaintiff in the action is the daughter of your deceased
brother? A.—Yes.

Q.—And she has two others for whom she is acting as next friend, John
Douglas Wood and Marion Russell Wood? A.—Yes.

Q.—They are infant children of your late brother? A.—Yes.

Q.—And then your brother's widow remarried and she is now ——? A.—
Mrs. O'Connor Fenton.

Q.—And do these plaintiffs and their mother live in Peterborough? A.—
They do sometimes and sometimes in Montreal. 20

Q.—Did your brother live in Peterborough? A.—Yes.

Q.—Your co-executrix was a spinster we are told and she lived in Peter-
borough? A.—Yes.

Q.—Did she live alone or had she some person with her? A.—She lived
with my Mother up until the time of her death, and after that Miss Florence
Edwards her niece lived with her.

Q.—I suppose we may take it that conditions varied from time to time,
but that describes it generally? A.—Yes.

Q.—Were they neighbours or did they live in scattered parts of the city?
A.—I don't understand. 30

Q.—Did your sister and her children when here and your only aunt the
co-executrix and your Mother when alive, were they living near one another?
A.—Yes, just across fifty yards I suppose.

Q.—In the near neighbourhood, including your aunt? A.—My aunt lived
with my Mother.

Q.—I believe your Mother lived in a duplex? A.—Yes.

Q.—Who else lived in it? A.—My aunt and my Mother lived in the upper
part and I lived in the lower part.

Q.—So that you were all somewhat in close proximity? A.—Yes.

Q.—You became executor and you took out probate? A.—Yes. 40

Q.—And during the first year was there anything happened in connection
with the estate of any moment, that is from February 24th, 1924, when your
Mother died, down to February 24th, 1925, was there anything of moment,
did you do anything in connection with the estate or was it just carried on?
A.—No, we ——

Q.—Did you change securities that you held? A.—Oh, no.

Q.—The first year did you pay out income or did you accumulate? A.—No, we accumulated the income.

Q.—For the year you took possession of the estate and held it and accumulated it? A.—Yes.

Q.—Did you change the assets? A.—No.

Q.—Was that the position you were in at the end of the year, all practically the same assets? A.—Practically the same.

10 Q.—What was the position on the 24th February, 1925, as to securities held in relation to whether they were authorized securities for trustees or whether they were not, what was the position, had you any that were unauthorized securities for trustees to hold? A.—Yes, there was some bank stock I had unsold at that time.

Q.—What banks? A.—The Bank of Commerce, Bank of Nova Scotia.

Q.—The inventory would show but I believe your Mother held considerable bank stocks in her lifetime? A.—Yes.

Q.—Were there any other securities? A.—The Canada Cement stock.

Q.—It appears from the evidence already that that was owned by your Mother when she was alive? A.—Yes.

20 Q.—And you still had it on the 24th February a year later? A.—Yes.

Q.—When did you first take up the question of arranging matters at the end of the year from the death, can you fix the time? A.—Yes, fix the time as of the 24th February, one year, exactly a year from the time of my Mother's death.

Q.—What if anything had been done down to that time about paying legacies, had they been paid? A.—I think some of them had been paid.

Q.—Were the others then paid? A.—We proceeded to pay them as soon after the 24th February as we could.

30 Q.—Those legatees who got out and out legacies, were they all paid? A.—They were all paid I think with the exception of one minor.

Q.—Which one was that? A.—That was a cousin of mine in Edmonton under age.

Q.—Who was that, what is her name? A.—I think it was Bessie Elizabeth or Bessie Edwards.

Q.—What was done about that? A.—That was later on paid when she became twenty-one.

Q.—There were some three that got annuities that are mentioned in the will? A.—Yes, there are four.

40 Q.—There are three annuities, the one I think was for husband and wife or for two? A.—Two sisters.

Q.—What did you do to provide for those annuities? A.—We earmarked, set up some bonds held by Mother, Province of Ontario bonds six per cent bonds, and Province of New Brunswick six per cent bonds.

Q.—May we take it you set aside a certain amount of capital to look after the annuities? A.—Yes.

Q.—That was to be paid to those three beneficiaries? A.—Yes.

(Continued)

Q.—We are not concerned much with the details, I think they are shown in your accounts filed? A.—Yes.

Q.—What about debts? A.—Debts were paid.

Q.—And then what happened about succession duties, had they been discharged? A.—Part of it had been, the Province of Ontario had been paid.

MR. ROBERTSON: When?

MR. TILLEY: I am not concerned with the date particularly.

Q.—At any rate, succession duty, was it entirely straightened out with the Province of Ontario? A.—No.

Q.—Due to what? A.—Due to the fact that both provinces claimed suc- 10
cession duties on the value of the Cement stock.

Q.—When you say both provinces you mean Ontario and Quebec? A.—
Yes.

Q.—I suppose we may take it that the date shown here, November or December, 1927, was the time it was straightened out with Quebec? A.—Yes.

Q.—Did you ever pay a succession duty to Ontario on the Cement stock? A.—No.

Q.—Can you tell me when you found they were not demanding it? A.—I think in 1927, I am not sure of that.

Q. I have here a letter written to Hall, Hall and Stevenson, dated August 20
7th, 1928, in which it is said "All duty presently payable has been paid, but
"if under the last gift in the will, any child of J. K. Wood becomes entitled
"to all of the half share of residue, further duty will be payable. You might
"advise me if this occurs." — is that the time you are referring to? A.—Yes.

EXHIBIT 9.—Letter dated August 7th, 1928, from Succession Duty
office to Messrs. Hall, Hall & Stevenson.

Q.—So that subject to the rate of duty being increased by some other death amongst those entitled to the children's half share of the estate the duties were satisfied? A.—Yes.

Q.—And you did not in the end pay or have to pay duty to Ontario on 30
the Cement stock? A.—No.

Q.—But originally they claimed it? A.—Yes.

Q.—That letter, Exhibit 9, is addressed to Messrs. Hall, Hall & Stevenson, who were they solicitors for at that time? A.—They were acting for the estate.

Q.—Your Mother's estate? A.—Yes.

Q.—You and Miss Edwards? A.—Yes.

Q.—As executors? A.—Yes.

Q.—Which one of the firm attended to the affairs of the estate? A.—Mr.
B. D. Hall.

Q.—Is he called sometimes Mr. Basil Hall? A.—Yes.

Q.—First tell me, was Mr. Hall solicitor for your Mother in her lifetime? 40
A.—Yes.

Q.—Did he prepare the will? A.—Yes, I believe so.

MR. ROBERTSON: Keep to what he knows. A.—I have seen the original will.

MR. ROBERTSON: I don't know that it is at all material, if it is it had better be stated by someone who knows.

MR. TILLEY: Q.—Did he take out probate for you? A.—Yes.

Q.—Did you continue to consult him from time to time? A.—Yes.

MR. ROBERTSON: My friend should not lead.

MR. TILLEY: My friend knows all that.

MR. ROBERTSON: My friend knows when he is getting to the place where we may part.

MR. TILLEY: I do, and I will observe it.

10 HIS LORDSHIP: No great harm done yet.

MR. TILLEY: Q.—Now, Mr. Wood, was Mr. Basil Hall acting professionally for any of the other parties interested under this will?

MR. ROBERTSON: How would he know?

MR. TILLEY: He does know because he was a co-trustee with him. A.—Yes, he was.

Q.—In what relation did he stand to these plaintiffs at that time? A.—He was acting as a trustee for the guardian.

Q.—Trustee under the guardianship, who was the guardian?

MR. ROBERTSON: We have documents.

20 MR. TILLEY: I have the document; who was the guardian? A.—Mrs. O'Connor Fenton.

Q.—That is their mother? A.—Yes.

MR. TILLEY: Then, My Lord, I put in a certified copy of the order appointing the plaintiffs' mother to be the guardian; she was then Jessie Olivia Dickson Wood. The document is dated the 27th September, 1922, and states that Mrs. Wood was appointed guardian of the persons and estates of these three children.

EXHIBIT 10.—Order appointing Jessie Olivia Dickson Wood guardian.

30 MR. TILLEY: I do not want to pursue the details of it, but did Mrs. Wood, Now Mrs. O'Connor Fenton, give any authority to you and Basil Hall in connection with her guardianship? A.—Yes.

Q.—What was that?

MR. ROBERTSON: Is it in writing?

MR. TILLEY: I don't want the details; I want to know the relationship of the parties.

MR. ROBERTSON: I object, if it is in writing we should have it produced.

HIS LORDSHIP: If it is in writing it should be produced.

40 MR. TILLEY: I presume it is in writing; I am only showing the relationship in which the parties stood to one another, I am merely proving, as I would be entitled to prove, that persons were acting in a particular relationship one to the other, that is all; if I am to encumber the record with all the documents by way of appointment when the appointment is not in question or in dispute then we will have a very large record here. All I am going to show is this, through the witness, that he and Mr. Basil Hall and a third party were acting at the request or instructions of Mrs. O'Connor Fenton.

HIS LORDSHIP: You can go that far.

MR. ROBERTSON: My instructions are that there were very distinct limitations as to the matters in which they were acting, that it was confined to one matter and had nothing to do with this estate.

MR. TILLEY: I am just bringing out the point that Mr. Hall was acting, I am not saying in what —

HIS LORDSHIP: He will have to prove it was in relation to this very matter.

MR. ROBERTSON: Your Lordship has already had a very general statement of the witness that Mr. Hall was a trustee for the guardian, does that relate to this matter, the trusteeship; the guardianship may, but what about trusteeship? 10

HIS LORDSHIP: At this stage we cannot tell that.

MR. ROBERTSON: I understand the document will make it perfectly plain.

MR. TILLEY: I have not the document.

MR. ROBERTSON: The witness has it.

MR. TILLEY: Q.—Have you the document? A.—I have one.

Q.—Then let us have it; I did not know that you had it. It is a document dated the 9th April, 1925, between Edward Charles O'Connor Fenton of Peterborough of the first part, and Jessie Olivia Dickson Wood of the second part, and Gerald Wood, Charles Robertson and Basil Lee Hall of the third part, and it recites "The Honourable William Cameron Edwards, late of the City of Ottawa, Canada" — (Continues reading from document) — 20

HIS LORDSHIP: That has to do only with the estate of William Cameron Edwards.

MR. ROBERTSON: Only.

HIS LORDSHIP: I cannot see why that should be put in the record here.

MR. TILLEY: Let me see if I have it right, is this document that I have read the only document, or was there another document by Mrs. O'Connor Fenton delegating any authority to you and Basil Hall, do you know? A.—I cannot think of anything this minute. 30

Q.—So that whatever authority he possessed it was connected with the Edwards estate was it, W. C. Edwards' estate? A.—I think so.

Q.—That is to say she was a beneficiary under that estate was she, or the children? A.—The children were.

Q.—And she was the guardian of the children? A.—Yes.

Q.—And under this document she apparently appointed three trustees and in respect of that estate gave to the trustees certain delegated authority from her as guardian? A.—Yes. 40

Q.—But only connected with that estate? A.—Yes.

Q.—That clears that up; I don't know that we need put in that document.

HIS LORDSHIP: No.

MR. TILLEY: Q.—Did you cease to be one of the trustees acting under that document and if so when? A.—Yes, I was asked to resign about a year ago.

Q.—So that down to that time you continued? A.—Yes.

Q.—And for the present we will not go further into that. When you say you came to February, 1925, you had certain securities which were not authorized investments, including Cement? A.—Yes.

Q.—Did you confer with Mr. Basil Hall about that situation? A.—Yes.

Q.—Was a scheme drawn up?

MR. ROBERTSON: My friend should not lead to the slightest degree in this particular matter.

HIS LORDSHIP: You are getting on grounds now —

10 MR. TILLEY: There was a scheme drawn up.

HIS LORDSHIP: What was done, I should think would elicit the information you want.

MR. TILLEY: Q.—What was done? A.—An agreement was reached between myself, Mr. Hall and my aunt.

Q.—That is Miss Edwards, your co-executrix? A.—Yes, that we create a trust fund to take care of the annuities and that we invest all the securities Mother held in trust investments, put them aside for the children, and to purchase other trust securities to bring up the children's share of the residue of the estate to one half.

20 Q.—When you speak of the children, you mean the children that take half the residue, these plaintiffs? A.—Yes.

Q.—That is set aside those securities that were trust securities, you mean proper investments for trustees? A.—Yes.

Q.—And then acquire others? A.—Yes.

Q.—To bring theirs up to one half? A.—Yes.

Q.—You have described what was to happen about the children, what else? A.—Mr. Hall prepared a division of that according to that agreement.

Q.—Is that the document? A.—Yes, that is the one.

30 EXHIBIT 11.—Document re proposed scheme of division.

Q.—Exhibit 11 is headed "Estate Mrs. Mary G. Wood Specific Legacies," and those specific legacies are set out: "Charitable bequests paid; legacies " 104 shares Bank of Nova Scotia transferred; fifteen shares Canada Cement " set aside for Mrs. Carvolth; cash legacy to Donald S. Edwards paid one " thousand dollars (\$1,000.00) less one hundred and twenty-five dollars (\$125.00) " succession duty; Geoffrey Edwards paid by cancellation of note; G. A. Wood " Ottawa Transportation stock transferred"; certain Ottawa Transportation stock was devised specifically to you by the will? A.—Yes.

40 Q.—Then there is an island, does that go to you by the will? A.—One island did.

Q.—And then, share of residence, was that mentioned for you in the will? A.—Yes.

Q.—Fifteen hundred dollars? A.—Yes.

Q.—And infants, did they get half the island? A.—No, there is another island.

In the Supreme
Court of Ontario
Defendant's
Evidence
No. 9
Gerald Allan Wood
18th December,
1935
Examination
Dec. 18th, 1935
(Continued)

Q.—Annuitants—transfer to trustees to pay annuities ten thousand seven hundred and fifty dollars (\$10,750.00); ten thousand dollars (\$10,000.00) Province of Ontario; ten thousand dollars (\$10,000.00) Province of New Brunswick; making a total down to that point of thirty-nine thousand eight hundred and sixty-five dollars (\$39,865.00). They sold eighty-four shares Bank of Nova Scotia for twenty-one thousand nine hundred and sixty-six dollars and ninety-six cents (\$21,966.96); sold one hundred and three shares Bank of Commerce for twenty thousand three hundred and one dollars and twenty-one cents (\$20,301.21); and then below, on hand four hundred and eighty-five shares Canada Cement at 102—that would be the 500 less Mrs. Carvolth's? A.—Yes. 10

Q.—And then in pencil but not typewritten, twenty shares Bank of Nova Scotia at two hundred and sixty-one dollars and fifty-one cents (\$261.51) and the amount carried out also in pencil five thousand two hundred and thirty dollars and twenty cents (\$5,230.20); and in bracket “transferred the 24th February, 1925, to G. A. Wood”—that is all that is in brackets—and then the letters “Int.”, for interest I presume, three hundred and eighteen dollars and ninety cents (\$318.90); and the total for the four hundred and eighty-five shares of Canada Cement and the interest but not including the item in pencil is forty-nine thousand seven hundred and eighty-eight dollars and ninety cents (\$49,788.90). Then you have following that five thousand Guarantee investment receipt National Trust Company, five thousand dollars (\$5,000.00); five thousand Guarantee investment receipt Toronto General Trusts Company five thousand dollars (\$5,000.00); fifteen thousand Victory Loan bonds at 106.70 and Int. sixteen thousand two hundred and sixty-seven dollars and twenty cents (\$16,267.20); three thousand Ontario bonds at 101.50 and interest three thousand and ninety-eight dollars and forty-three cents (\$3,098.43); four thousand Rose mortgage four thousand dollars (\$4,000.00); ten thousand P. G. E. bonds nine thousand six hundred and thirteen dollars and thirty-three cents (\$9,613.33); and those items add up to forty-two thousand nine hundred and seventy-eight dollars and ninety-six cents (\$42,978.96). Uninvested cash on hand one thousand five hundred and fifty-one dollars and fifty-one cents (\$1,551.51), and another total forty-four thousand five hundred and thirty dollars and forty-seven cents (\$44,530.47). Then adjustment re Canada Cement stock two thousand six hundred and twenty-nine dollars and twenty-one cents (\$2,629.21), bringing the total to forty-seven thousand one hundred and fifty-nine dollars and sixty-eight cents (\$47,159.68). Interest on uninvested portions from 24th February to dates of investment payable by G. A. Wood. G. A. Wood's share of estate four hundred and eighty-five shares Cement forty-nine thousand seven hundred and eighty-eight dollars and ninety cents (\$49,788.90); less adjustment (cash) two thousand six hundred and twenty-nine dollars and twenty-one cents (\$2,629.21), making a total of forty-seven thousand one hundred and fifty-nine dollars and sixty-nine cents (\$47,159.69); and that is the amount of the previous total for these investment receipts, victory bonds, Ontario bonds and so on, that is to say an adjustment of two thousand six hundred and twenty-nine dollars and twenty-one cents (\$2,629.21) with the word “cash” in brackets, is indicated in connection with the forty-nine thousand seven hundred and eighty-eight 40

dollars and ninety cents (\$49,788.90) of Cement shares to bring it to the other total representing bonds and so on; and then at the bottom is this, Mr. Wood to be charged with interest on uninvested portion of children's share to date of investment at four per cent. It seems a sort of repetition of the item at the top.

HIS LORDSHIP: Who signs that?

MR. TILLEY: It is not signed.

Q.—Who prepared that? A.—Prepared in Hall, Hall & Stevenson's office.

Q.—Do you mean by that some person other than Mr. Basil Hall? A.—
10 No, I got it from Mr. Basil Hall.

Q.—It was a document that came into existence how? A.—As the result of our discussions and agreement of how we were to allot the residue of the estate.

HIS LORDSHIP: Just who agreed to that? A.—I agreed and my aunt agreed with it and Mr. Hall our solicitor.

MR. TILLEY: Q.—Mr. Hall prepared this as a result of what happened in his office? A.—Yes.

Q.—Who saw him about it? A.—I saw him, I suppose we both saw him.

Q.—Do you know? A.—I cannot recall the particular day that that was
20 talked of.

Q.—Do you remember the talk? A.—I remember we had discussed all this sort of thing, that my aunt was quite satisfied, and knew of that agreement of distribution and was satisfied with that.

HIS LORDSHIP: That is your co-executrix? A.—Yes.

MR. TILLEY: Q.—Putting that to one side possibly I should ask you this, on the face of this document there is the statement as to four hundred and eighty-five shares Canada Cement at 102 with this note "Transferred 24th
"February, 1925, to G. A. Wood," I am not asking about that in particular,
but that comes to forty-nine thousand seven hundred and eighty-eight dollars
30 and ninety cents (\$49,788.90), you remember that figure? A.—Yes.

Q.—Over forty-nine thousand dollars; and then on the following page is that same figure with an adjustment of two thousand six hundred and twenty-nine dollars and twenty-one cents (\$2,629.21) which brought it down to forty-seven thousand one hundred and fifty-nine dollars and sixty-nine cents (\$47,159.69), which is the total at the bottom of the preceding page? A.—Yes.

Q.—What is that list, it is not fully described there, what is that list that totals forty-seven thousand one hundred and fifty-nine dollars and sixty-nine cents (\$47,159.69)?

MR. ROBERTSON: I submit my friend should not put it that way.

HIS LORDSHIP: I thought previously you read what the list was.
40

MR. TILLEY: The list of things is described, but I am asking the witness
now —

HIS LORDSHIP: How is it made up is really what you want to know.

MR. TILLEY: I was wanting to know when they were totalling that what were they totalling it for, I have a right to get that.

MR. ROBERTSON: I submit my friend has not a right to get that sort of thing. Here is a document that it is said originated with Mr. Hall and some weight apparently is intended to be attached to the fact that Mr. Hall prepared it, if something was said between Mr. Hall and the witness about it it may or may not be evidence; but this witness' interpretation of what Mr. Hall meant by the document —

HIS LORDSHIP: No, that could not be admissible.

MR. TILLEY: Mr. Hall was doing this as solicitor, I want to know from the witness what that list represents. A.—It represents the division of the estate as of the 24th February, the residue of the estate. 10

Q.—In the division what do those items represent? A.—These items represent the children's share and the Cement and whatever else there is, the Cement less the cash adjustment represented my share.

HIS LORDSHIP: In other words they were adjustments of some particular items added together and amount to that.

MR. TILLEY: I don't know whether you can tell me when the part of this exhibit that is in manuscript, that is in handwriting, I think it is in pencil and not typed, twenty shares Bank of Nova Scotia at two hundred and sixty-one dollars and fifty-one cents (\$261.51), can you tell me when that was written on and by whom? A.—That would be written in about at the time of the sale of 20 the Bank of Nova Scotia stock.

Q.—Some Bank of Nova Scotia stock was sold at that time, and is that the time you say? A.—Yes.

Q.—And written in by whom, how did it come to get in? A.—It is written in by myself.

Q.—Do you know how it came to be put in, what is the connection between the Bank of Nova Scotia stock and what we have here? A.—There was a difference later on in value of the securities put aside for the children and the value of the Cement stock, and at that time Mr. Hall told me that my share was still not completed, not enough. 30

Q.—Does it mean this, that at some later date there was further discussion as to whether this gave you all you were entitled to? A.—Yes.

Q.—And whether you are entitled to it or not in connection with some sale of the Bank of Nova Scotia stock you entered that entry? A.—Yes.

Q.—There is no date on this document, can you help with regard to fixing the date? A.—Yes.

Q.—The exact date or exactly as you can? A.—I can fix it that it was shortly after the 24th of February, 1925.

Q.—Can you say what you mean by shortly as hours or days or weeks or months? A.—It would be between the 24th February and the date of the sale 40 or the cancellation of twenty shares of Nova Scotia Bank stock.

Q.—What do you mean by cancellation? A.—Some stock that after this had been discussed Mr. Hall told me there was more coming to me to make up my share, and that we had already sold sufficient Bank of Nova Scotia stock to meet our needs for the trust investments for the children, and that there was these twenty shares left, and he wanted to know what was to be done with it, if I would take it over; he said "I know you don't like bank stocks."

Q.—He asked you if you would take it over? A.—I said I suppose I might as well take it, I don't know what else to invest the money in, so I accepted that.

Q.—What did you mean by cancellation, was there an order in to sell more Bank of Nova Scotia stock? A.—The order had been put in to sell.

Q.—And you say the order was cancelled when it was found more was coming to you? A.—Yes.

Q.—And therefore this document was before that cancellation? A.—Yes.

Q.—Can you fix the date of that cancellation—possibly it might help if I
10 ask you another question first: Is this the account you received from Hall & Hall against the estate? A.—Yes.

MR. ROBERTSON: I object to that.

MR. TILLEY: Why?

HIS LORDSHIP: That has reference to the whole estate, it cannot be any evidence on this particular point.

MR. TILLEY: I was going to identify the dates when this matter was discussed.

MR. ROBERTSON: That is why I am objecting.

HIS LORDSHIP: But the account has no right on the record here. If
20 he can refresh his memory as to dates from any documents he may do so.

MR. ROBERTSON: Surely the entry must be his own; surely he cannot refresh his memory by a bill of costs he got from somebody else.

HIS LORDSHIP: No, he cannot, that is not right.

MR. TILLEY: Does my friend object to a convenient method of trying to get dates fixed?

MR. ROBERTSON: This can be very conveniently fixed I should think by reference to his own accounts in the Surrogate Court which will show when some of these things were purchased which occur in this statement.

MR. TILLEY: I quite agree we can get other things that will throw light
30 on other points, I am trying merely to fix a date when a certain interview or discussion took place, that is all.

HIS LORDSHIP: If you cannot agree on it you will have to do it properly.

MR. ROBERTSON: I don't think we agree as to what the discussion was on any particular date, if it is a matter of when certain securities were purchased if it is by reference to that my friend wants it it can be very conveniently got by reference to the Surrogate Court accounts.

MR. TILLEY: I am merely asking can you fix it any better than that as
40 being sometime between the 24th February, 1925, and the cancellation of a sale order for Bank of Nova Scotia? A.—That is the time of the production of this exhibit?

Q.—Yes, this discussion you had? A.—I cannot remember the date.

Q.—Nor can you fix it more accurately than that from your memory?
A.—No.

MR. TILLEY: Your Lordship thinks my friend's objection is sound, that I cannot show —

HIS LORDSHIP: I think you cannot use that because you would have to presuppose the dates were correct.

MR. TILLEY: We will probably get that later. Q.—Now then, is this another document connected with your accounts in connection with the estate prepared by Hall, Hall & Stevenson? A.—Yes.

MR. ROBERTSON: I am objecting to this document.

HIS LORDSHIP: I don't know what it is.

MR. TILLEY: Q.—What is this document, is it connected with the same thing we have been discussing? A.—Yes.

Q.—Did it come into existence at the same time as Exhibit 11 or later or 10 can you fix the date? A.—This came in later.

Q.—How much later? A.—It was later, after July 25th, 1925, it was around that time.

Q.—What was the occasion of that document? A.—This was taking in the appreciation of the stock or the interest during the year and the sale of the securities.

Q.—What securities? A.—Bank of Nova Scotia stock.

Q.—That is a later adjustment of accounts? A.—Yes.

Q.—In connection with the estate? A.—Yes.

HIS LORDSHIP: Q.—By way of carrying out the division indicated by 20 Exhibit 11? A.—It was a continuation of that I say.

MR. TILLEY: Q.—What items refer to that? A.—I see here Bank of Nova Scotia where I have written here twenty shares of Nova Scotia.

Q.—The handwriting on this document is that also in your writing? A.—Yes.

Q.—And then you point to twenty, by proceeds of sale (G. A. W.) twenty shares N. S. five thousand two hundred and twenty-eight dollars and eighty cents (\$5,228.80), that is your writing? A.—Yes.

Q.—I ask you whether this document shows anything regarding the division with regard to the assets or does it not? A.—It shows my taking four hundred and eighty-five shares of Cement stock. 30

Q.—Where does it show that? A.—Here.

Q.—You have written that in; I am asking now about anything in this document from Mr. Hall, was that written by you after you got the document? A.—Yes.

Q.—And not by him? A.—No.

Q.—And did you show that to him —

MR. ROBERTSON: Leading again.

MR. TILLEY: Q.—I do not see anything leading in that; he can say yes or no.

MR. ROBERTSON: Here is my objection: The witness is now being asked 40 I think in an objectionable form, but in any event he is being asked as to conversations with Mr. Hall that I submit are not evidence against me in any manner, shape or form.

HIS LORDSHIP: No, except I suppose the witness is attempting to show he had somebody's authority to do this division in this way, but between him and his own solicitor the details cannot be evidence.

MR. TILLEY: I was just asking the witness the one question, because the answer to it would affect me as to whether I should try to follow it any further, and that was whether these notations on this document were made by him after he got it or made by him when he got it from Mr. Hall's office.

HIS LORDSHIP: What do you say as to that? A.—I don't remember whether it was in Mr. Hall's office or after.

MR. ROBERTSON: Am I to understand, are all the things not typewritten the witness' writing?

MR. TILLEY: I don't know, if you want to cross-examine on the document
10 I will let you have it.

MR. ROBERTSON: My friend referred to this last one in very indefinite terms.

MR. TILLEY: If my friend wants any evidence about the documents he is at liberty to have it and put it in.

MR. ROBERTSON: My friend twice referred to certain things written in and they were not the same things, I don't know which he referred to.

MR. TILLEY: They are on the notes.

MR. ROBERTSON: You cannot tell from the notes, he said "this" in each case and I don't know which he is referring to. I suppose I can cross-
20 examine.

HIS LORDSHIP: Are you putting the document in?

MR. TILLEY: I will be very glad to put it in but my friend is objecting to it; I understand Your Lordship to say I could not put it in.

HIS LORDSHIP: I understood afterwards the witness to say it was a document supplementary to Exhibit 11.

MR. TILLEY: I thought it was.

HIS LORDSHIP: If it is that it may go in and should go in.

MR. TILLEY: I think it should go in; I think we object sometimes when we want documents in.

MR. ROBERTSON: While I did have an objection to it I did not object
30 to the document going in; Your Lordship will note my objection now?

HIS LORDSHIP: Yes.

MR. TILLEY: Then this will be Exhibit 12.

EXHIBIT 12.—Statement showing the receipts and disbursements and assets undisposed of.

MR. TILLEY: Q.—Is this a further and more complete statement prepared by them? A.—Yes.

Q.—That carries it down to when, can you fix the date? A.—It goes down to September 23rd, 1925.

EXHIBIT 13.—Statement of receipts and disbursements, etc., to Sep-
40 tember 23rd, 1925.

MR. ROBERTSON: Your Lordship will note my objection to that one as well?

HIS LORDSHIP: Yes.

Continued)

MR. TILLEY: Let us satisfy Mr. Robertson's interest in the handwriting, what do you say as to all these notations that are in handwriting, are they all yours?

MR. ROBERTSON: That is on Exhibit 12.

MR. TILLEY: Yes. A.—Yes.

Q.—Does that include this pencil notation — A.—“See if not cut off,” yes.

MR. TILLEY: I point out to Your Lordship in this document Exhibit 13 under date February 24th, 1925 “By proceeds four hundred and eighty-five “shares Cement at 102 and interest forty-nine thousand seven hundred and “eighty-eight dollars and ninety cents (\$49,788.90),” that we have a receipt for that under list of receipts and then under the disbursements—I suppose this Bessie Edwards account transferred is the one you spoke of, that was an infant? A.—Yes. 10

Q.—And then this statement showed your share was fifty-seven thousand eight hundred and seven dollars and ninety cents (\$57,807.90) and the infants' share at the same amount, that is half and half? A.—Yes.

Q.—Then there are certain adjustments and you have got G. A. Wood fifty-seven thousand eight hundred and seven dollars and ninety cents (\$57,807.90) as being the half share and you have less paid on it fifty-five thousand and seventeen dollars and seventy cents (\$55,017.70), what does that consist of? A.—That is Canada Cement and Bank of Nova Scotia. 20

Q.—Leaving a balance of two thousand seven hundred and ninety dollars and twenty cents (\$2,790.20) coming to you? A.—Yes.

Q.—And then the infants' share is shown at fifty-seven thousand eight hundred and seven dollars and ninety cents (\$57,807.90) and less transferred fifty thousand seven hundred and forty-two dollars and fifty-one cents, with a pencil alteration that is not material and a balance of seven thousand three hundred and sixty-five dollars and thirty-nine cents (\$7,365.39) coming to the infants? A.—That is probably appreciation. 30

Q.—Probably Mr. Hall will be able to tell us what these things mean. You said something about some trustee investments being on hand for the infants and others to be purchased? A.—Yes.

Q.—Who attended to that? A.—To the purchasing?

Q.—Yes. A.—Mr. Hall and I went up to Toronto and made purchases of the National Trust Guaranteed certificates and the Toronto General Trusts Guaranteed Certificates on one occasion.

Q.—Were there other things that had to be done to get sufficient trustee investments for them? A.—Yes.

Q.—Who attended to it? A.—Mr. Hall. 40

Q.—Did he know what was being done all the time? A.—Yes.

Q.—Did you make up a half share for them in that way? A.—Yes.

Q.—What was done if anything about the securities, the trustee securities, authorized securities for the infants, what was done with them? A.—They were earmarked to be kept and held.

Q.—How was that done, where were they kept? A.—In a safety deposit box.

Q.—When was the box obtained? A.—It was obtained by my Mother, it was her box, Mother's and my aunt's box, and after my Mother's death my aunt who had authority to use that box anyway continued to hold it and I signed on as the other executor, and we used my Mother's box as a trust box.

HIS LORDSHIP: Was that in a bank? A.—Yes, the Bank of Commerce.

MR. TILLEY: Q.—You say these securities for the infants were put in there? A.—Yes.

10 Q.—Were other securities put there? A.—Yes, the ones that were purchased for them.

Q.—From 1925 on what did you do with regard to the income on the Cement stock? A.—From February, 1925, on I retained the income from the Cement stock and deposited it to my own account.

Q.—That is what you did from 1925 on? A.—Yes.

Q.—Did you make returns of that to the Government on your income? A.—Yes.

Q.—In your income papers? A.—Yes.

MR. ROBERTSON: I object to that.

20 HIS LORDSHIP: That cannot be evidence.

MR. TILLEY: I submit so, I submit it is one of the acts of ownership that confirm distribution. I am not putting the document forward as one might ordinarily put documents forward, I am putting it as being evidence of —

HIS LORDSHIP: Perhaps evidence of good faith, but that is not the point here.

MR. TILLEY: No, My Lord, the point here is distribution in point of fact, and if the distribution is made that is in my submission the end of this case, but as proof of that I am entitled in my submission to put forward acts of ownership by this witness pursuant to the distribution he says was made, 30 treating it as his own; I do not say it is an estoppel, I am not putting it that way.

HIS LORDSHIP: It does not make it so any more than if you had not done that.

MR. TILLEY: It is proof of distribution, it assists proof of distribution.

HIS LORDSHIP: I suppose nobody contends there was not this division of the estate at that time by which this witness got this Cement stock, and from then on treated it as his own, I don't suppose that is disputed by anybody; but does that further the case any?

MR. TILLEY: Yes, if that is admitted I will close my case.

40 MR. ROBERTSON: We dispute that in any proper sense of the terms he got the Canada Cement stock.

HIS LORDSHIP: That is a different thing entirely; he took control of this stock and treated it as his own from that time on; that is quite distinguishable in my mind from whether or not he rightfully took it.

(Continued)

MR. TILLEY: That is my first step though I will come to my second step I hope at the appropriate time; my first step is that he took it and treated it as his own; if my friend falls in with Your Lordship's suggestion that he did that I shall not press this evidence.

HIS LORDSHIP: I have no reason to press counsel, but my point is if it is objected to it cannot possibly be evidence.

MR. TILLEY: So that my point will be clear on the record would Your Lordship permit me to put this proposition that where distribution is claimed to be made and is disputed evidence of acts of proprietorship and ownership after the distribution is said to be made is evidence that the distribution was in fact made, and it is on that ground that I seek to put in evidence that this witness included in his tax returns, a thing that was done before ever this dispute emerged. 10

HIS LORDSHIP: I should say that evidence is irrelevant to the issue we are trying here.

MR. TILLEY: If Your Lordship rules it out that is Your Lordship's ruling?

HIS LORDSHIP: Yes.

MR. TILLEY: Q.—Did you from 1925 onwards—before I ask this question I may say I presume no point is being taken that I am not producing the official income tax statements, because I have them here to produce. 20

MR. ROBERTSON: No point in that.

MR. TILLEY: We have copies—that is not the basis of the objection?

HIS LORDSHIP: No, that is not the basis of my ruling.

MR. TILLEY: Q.—Did you from that time on keep the income of the securities kept aside for the children by itself and treat it in any way, and if so how? A.—All the securities that were set aside for the children, or the children's share, had been set aside and were kept absolutely separate from anything else, and they had a separate bank account, and all incomes coming in from their securities were deposited in that account in the Toronto Saving and Loan Company almost from the start of 1925, I guess April 1925. 30

Q.—And did you hand statements showing the amount received on hand to any person? A.—Yes, I handed them to Mr. Basil Hall each year when I prepared the income returns, I gave him a list of the securities and the income derived therefrom.

MR. ROBERTSON: I don't think he ought to give evidence of contents.

HIS LORDSHIP: He can tell what they were about.

MR. TILLEY: Will my friend let me have the statements?

MR. ROBERTSON: I have not them.

MR. TILLEY: Mr. Hall has them. 40

MR. ROBERTSON: It is not in his custody for us and never was.

MR. TILLEY: Q.—Do you know who made up the income returns for these plaintiffs? A.—Mr. Hall did.

Q.—Was he solicitor for Mrs. O'Connor Fenton? A.—I understand he was.

MR. ROBERTSON: This is most objectionable.

HIS LORDSHIP: If he knows. A.—Yes, I know he acted in that capacity.

MR. ROBERTSON: If these documents are here and my friend likes to ask Mr. Hall, naturally they are not in my possession, and they would not be in Mr. Hall's possession for these infants, if he acting for Mrs. Fenton has anything or acting for the trustees under the document we were talking about about the Edwards estate my friend can get it from him, Mr. Hall is here. I may say my friend asked me I should request Mr. Hall to have these things here and I did request Mr. Hall to bring anything he had of that kind here.

HIS LORDSHIP: The witness has said he made up the income returns
10 and he handed a statement to Mr. Hall, I think you said that did not you?
A.—Yes.

HIS LORDSHIP: The statement you handed Mr. Hall, then you go on to say Mr. Hall made the statement up.

MR. TILLEY: Made the income statement up based on these. A.—Yes.

Q.—You say Mr. Hall acted for Mrs. O'Connor Fenton? A.—Yes.

Q.—How do you know that? A.—Because I have talked to him and he has given me a copy of the income returns that he has made up for one of the infants, that is he gave me a copy.

Q.—That he had made up? A.—Yes.

20 Q.—What was the occasion of you giving him the statement? A.—In order for him to make out the personal returns for the children.

Q.—Was it to make out the estate returns or did he make them out too?
A.—He made out the 1924 estate returns.

Q.—Did he afterwards? A.—No.

Q.—After this 1925 arrangement did he make out the returns? A.—No, Messrs. Morris & Lowrie made up the 1925 returns of the estate.

Q.—In the estate returns do you have to set out the income from people that you hold money in trust for get? A.—Yes.

30 Q.—And therefore you have to show that income of these securities in trust for the children as being income of the children? A.—Yes, accruing to each one.

Q.—Then you gave to Mr. Basil Hall a copy of that? A.—Yes.

Q.—For the purpose of him making up their returns? A.—I gave him one each year with the exception of the last two or three years, in which case I either gave it to him or to Mrs. Fenton or at one time that I know of to both of them.

Q.—At one time the both of them and down to recent years to Basil Hall, and when you did not give it to him you gave it to Mrs. O'Connor Fenton?
A.—Yes.

40 Q.—Why did you change from giving it to Messrs. Hall to giving it to Mrs. O'Connor Fenton? A.—When she was here around 1931 I may have, I don't remember actually, I think I gave her around 1931, '32 and '33, perhaps '34, I do not remember, but anyway it got to either Mrs. Fenton or Mr. Hall, but I believe it was through her solicitors.

Q.—Mr. Hall is now the solicitor for the plaintiffs in this action? A.—Yes.

MR. TILLEY: Q.—I would like to have those documents produced.

MR. HALL: If the Court says I must produce them I will produce them.

HIS LORDSHIP: If you have them; I have not made up my mind whether they are admissible in evidence yet; I will see what they are. I am afraid they are very much on the same ground as the evidence I rejected a moment ago.

—Mr. Hall hands to Mr. Tilley a statement.

MR. TILLEY: The document is headed, memo of amounts shown by the executors of the estate of Mrs. Mary G. Wood on form T3 as accruing to the following during the calendar year 1925, and the three I suppose they were all infants then, Mary Elizabeth Wood, John Douglas Wood and Marion Russell Wood are named and there is one column for the total amount, a second headed dividends of Canadian corporations, third interest from victory bonds, and 10 fourth other revenue, and these items are all totalled in their respective columns and at the bottom is a note, dividends from Canadian corporations are exempt from normal tax; interest from victory bonds shown above is exempt from tax. Is that the statement you handed to Mr. Basil Hall? A.—This is the one prepared by Morris and Lowrie.

Q.—Who were then in charge of the estate accounts? A.—Prepared that estate account.

Q.—Do you know what form T-3 is? A.—Yes, it is a return that is to be filed to the Dominion Government for income returns for trustees, trustees 20 must make their returns to the Government on the form T-3.

Q.—We have a form of T-3 here; this brings the two together does it? I have the statement of the executors' return for 1925, return for the estate of Mrs. Mary G. Wood made by Gerald A. Wood and Charlotte I. Edwards, address in full, Monaghan Road, Peterborough, acting in the capacity of executors, and it is signed by both Gerald A. Wood and Charlotte I. Edwards, and is dated the 15th March, 1926, and on the back of that return is an item under number 21, name and address of beneficiaries, and Gerald A. Wood is down for some trust of his own, and then Mary Elizabeth Wood, John Douglas Wood, and Marion Russell Wood, with items that appear on this memorandum.

MR. ROBERTSON: Total, no details. 30

MR. TILLEY: It is just as noted by this memorandum exactly, and it has all the detail the memorandum has.

MR. ROBERTSON: And no more.

MR. TILLEY: I am trying to get my facts straight, because I want a ruling, if I may, and then following below that you have the names Gertrude G. Monette, Marion Edwards, F. W. Edwards, and E. Cameron Edwards for three hundred dollars each—those are the annuitants? A.—Yes.

Q.—And they are shown in this return as persons who get income that is under your hands? A.—Yes.

Q.—And then below that is a group, Nora Edwards and Phyllis Edwards 40 and others, who are they? A.—They were beneficiaries specifically named in the will.

Q.—So that you have to show income that accrued on their securities, is that right? A.—I suppose so, I do not recall that.

Q.—Then there is a statement below, memo, Gerald A. Wood income from dividends seven hundred and ninety-one dollars—what are those dividends? A.—It would be from the Cement stock.

Q.—Less one half taxes paid one half expense, one half legal account Hall & Hall, those items total two hundred and one dollars and forty-seven cents (\$201.47) leaving five hundred and eighty-nine dollars and fifty-three cents (\$589.53), being the amount that is in the schedule based as being taxable, these dividends less the expenses, and then the children, income from other revenue eight hundred and thirty-three dollars and fifty-three cents (\$833.53), and their names are given, and then the same deductions are made for half taxes paid, half the expense and half the legal bill, resulting in six hundred and thirty-two dollars and six cents (\$632.06), which is the amount of other revenue which

10 they have in this same statement. Now, My Lord, I desire to tender both these documents as being documents that first show the both executors putting in for this very year the income that both the defendant Wood and the plaintiffs receive as persons to whom assets of the estate have been appropriated in satisfaction pro tanto of their interests in the residue of the estate. My first point must be to establish to the Court's satisfaction that these two interests, first, that of Wood himself, secondly that of the infants' interest in the other half of the residue were equally interested in the residue and were entitled to have appropriated the whole or part of the residue, and that it was in fact done, and that they were entitled to that just as much as any legatee was entitled to

20 it, and I am desirous of proving the fact done first, I shall have to deal later with the law, and my submission will be that on the law there was a clear right and indeed a clear duty on the executors to appropriate in this way, that is, Your Lordship sees, an appropriation whereby infants were taken care of by legal securities, authorized investments, and the unauthorized investment appropriated to the executor who was prepared to take the risk at a time when the Cement stock could not be transferred I shall have a little more evidence than that now—at a time when the Cement stock could not be transferred, and therefore the holding was a compulsory feature in the sense of keeping it in the same name unless the executors were prepared to pay double duty to Ontario

30 and Quebec, they did not pay it, they did not want to pay it, and in the end they did not have to pay it, and therefore the estate was saved double duty on it, but being in that position at the end of the year from the testatrix' death, my submission is there was a clear duty imposed to make some arrangement that the infants or the estate would not be at the risk of carrying unauthorized investments longer, and yet there was the difficulty of transfer.

HIS LORDSHIP: There was the difficulty over the succession duty.

MR. TILLEY: Yes. It is difficult to have the matter stand out as we go along, and I concede my client does not talk as quickly as some in explaining things, but we have to deal with these matters just as they are, and there was

40 a duty upon these people that had they failed to perform it they would have been liable, and that duty was performed by appropriating the authorized investments to the infants, supplementing that list of securities by others which were acquired under the supervision more or less of the solicitor, a very proper way, and then from the very year in which that was done they were properly segregated in the income returns of the executors, and this return—I will deal with certain special dividends on Cement—but speaking generally this return

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is the first return made in the very year in which this application of securities was made in a way that the executor himself said this Cement stock stands there—I shall show later whether he wanted it or not, if I am allowed to, if it is within the rules of evidence, we may have a debate about it, I shall try to show it, that he did not want the Cement stock and sold his own which he could transfer and borrowed others rather than carry so much Cement stock, but that is a detail; I have to indicate to the court in order to be fair to myself and to my client, and I am putting it to the court as to what the line of my evidence is, and the vital year 1925, and I am bringing together now, and I would like to supplement this by the witness' own return, the income tax statement made in that very year, and I may say to Your Lordship that the fact of distribution or the fact of taking this stock as on account of the residue by this witness as on account of his share is disputed, and I am dealing, again may I say this, I am dealing with a case where it is the executor's duty that we are concerned with, and I do submit, and I am sure Your Lordship will appreciate my point with regard to it, I do submit we must not look upon this as a case of bargaining, I must not be called upon to show two parties to a contract, I shall have to debate later possibly whether this should be done without let us say the consent of the official guardian—my contention will be that this executor had he been the sole executor could on the 24th February, 1925, have said, here is a certain asset, I am going to take the market value, they are securities with a market value, let me assume he had them all then, he had not, he had to acquire some I quite agree, but if he had had all his assets then, one list authorized and another unauthorized, he could say "I am going to put a fair market price on all of these, and I am going to now allocate to the infants good authorized securities on which they will account for their income from this time, and I will account for mine on the unauthorized ones," and that is a distribution pro tanto, that is going to be my submission, and therefore I ask at the risk of repeating it that I be allowed to show that for this very year 1925 the accounts were made up on that basis in respect of matters that imposed liability on the parties, and we shall see later who Mr. Hall was, if it is not cleared up now, and what he did with these statements. Your Lordship will see that whether the infants carried this statement into their income tax return would depend upon whether they had a taxable income, if they had not that much—this would not make it that much, but if they had other income from the Edwards estate that the two together would make up a taxable amount, there ought to be income returns by them. I think in that year they had not a sufficient amount to make up the fifteen hundred or two thousand dollars, or whatever the taxable amount. On the other branch I ask that the estate's returns, the individual returns of this man and the memo for the benefit of the plaintiffs given to Mr. Hall who produces here, as Your Lordship sees, their income tax returns for whenever they did make the income tax return, that that is evidence on the very point we are concerned with here as to whether there was a distribution made that year.

MR. ROBERTSON: In addition to the objections that I advanced with respect to an earlier matter that it is irrelevant and self-serving evidence, I want to add this in view of the rather lengthy remarks addressed to Your Lordship by my friend, the issue here is not whether certain securities were set aside

for the infants, the issue is entirely whether or not the Cement shares became the personal property of the witness. We say that the Cement shares remained in the hands of the executors as unrealized and undisposed of assets, that it was just as if the estate consisted of land or something of that kind that could not readily be disposed of, and they said, "Well, we have got something that can be disposed of, we will dispose of them, and we will set them aside as we have to hold them as trustees, we will set them aside for the infants, that is so much they have, and then the rest of the assets which we cannot dispose of and which we purport have to hold in our hands, will take care the other person's interest in the residue, and if there is any surplus they will both be entitled to it." We say that is exactly what happened here, that this was an undisposed of asset, unrealized.

HIS LORDSHIP: What would you say if it were, as Mr. Tilley contends, that there was a division of the estate in February, 1925?

MR. ROBERTSON: My submission is that there was no division of the estate in so far as these Cement shares were concerned, that nothing was done with them to alter the executors' ownership of them and to there being still a part of the residuary estate that had not been realized upon and still remains in the hands of the executors as such, and that when they came to be disposed of in 1927 it showed that the infants were entitled then to receive a very much larger sum than had been set apart in any securities for them. Your Lordship will see the result of my submission, it would be this, it would not matter at all what the revenue was from securities that were set aside for them, we are not in any way concerned with whether those securities were set aside for them or not, we are entirely concerned in the question, were the Cement shares so dealt with that they became the personal property of this witness, and no light is cast upon that question by saying, Well, the infants were getting dividends on something else. Suppose they were, that does not take the Cement shares out of the category of assets in the hands of the executors to be realized upon, and until they are realized upon the infants are entitled to their share, so that it does not advance my friend's defence one particle to show that the infants were getting some income from some things that the witness says were earmarked for them, they were entitled to that, but that did not disentitle them to their proper proportion of these unrealized assets.

HIS LORDSHIP: You say what was done by way of this attempted division at any rate between Mr. Hall and the executors, did not amount to a division of the estate whereby these shares became his personal property.

MR. ROBERTSON: Yes. We say it is utterly ineffective. I will, I hope, be able to argue to Your Lordship that nothing very much did happen that can be relied upon by my friend, but that is another matter.

HIS LORDSHIP: I feel strongly, Mr. Tilley, that on the same ground that I rejected the income matter of the witness on his own account I must follow that up by rejecting this too.

MR. TILLEY: Would Your Lordship permit me a word, because I assume what my friend has said has influenced Your Lordship.

HIS LORDSHIP: I wanted him to take the responsibility.

MR. TILLEY: At the risk of putting the matter in a light that my friend suggested I should in order to have my position before Your Lordship may I say this: Is it to be said that proof of allocating to infants some forty-seven thousand to fifty thousand dollars of securities as a half share in the residue is not a piece of cogent evidence that at the same time the person that was entitled to share in the residue to the extent of the other half likely got his—I start with that as a proposition first, and then if that is so, is it not the most cogent evidence to prove, if it can be established, on the question my friend has last put to Your Lordship, that the asset which he says was never realized, is it not cogent evidence that it was realized for the estate to establish that the estate from that time became a bare trustee of it for the beneficiary and was holding the legal title in that and was bound to transfer it as soon as the difficulty of transfer by an outside authority was got over. My friend seems to put his case this way: Given a piece of property the right to transfer which is in difficulty because of some question of title or question of conveyance, if that asset belongs to the estate it must be treated as unrealized until it is finally transferred, so in the meantime one beneficiary says to the estate, the executors, “I am willing to take it and await to the transfer, I will take it and I will discharge the liability to account to me for a legacy or a share in the residue, and I will now take as appropriated to me that property, realizing that I will only get the actual transfer of it into my name when some taxing authority has been satisfied.” That is the case here I must prove, my friend has challenged the proof, that this defendant’s interest in the residue was allocated to him and appropriated to him by his accepting the Cement stock, awaiting a right to a valid transfer, and I am endeavouring to prove that he had so accepted the stock that if the company had gone into bankruptcy the next day he had forty-nine thousand dollars charged up to him in respect to it and was bound to agree to that, and that was because of a division between the two; it is just as if we are dividing an apple, one would expect the division to be made and each one get a half, and that is what happened here. My submission here is, if I put in this proof and show that this witness and this defendant had treated that as between him and the estate as his own, accounted for his dividends, and supplement that with evidence that the children had had theirs appropriated to them, and were being required to account for their revenue, if I do that I submit I am showing a condition that if the company went into bankruptcy the next day that allocation is complete, and I cannot with all deference see how evidence as to what was done with respect to it by these people as trustees, is not the most cogent evidence of whether the thing was done in fact. The legal effect of it is something to be considered later, but I do submit that as a beneficiary I can go to an executor and say, “I will take stock that I know you cannot get transfers made because you have not paid the succession duty, but I will take the stock and await the full transfer of it, and I will take the dividends meantime,” and the estate then agree to that and the estate get the dividend cheque and put it to the credit of the beneficiary personally, and that is done for years, I do submit that proves conclusively appropriation, and as a result of what was done would if the company had gone to the bad instead of some person coming along to make

a transaction that turned out ultimately I should think to be ruinous, but that pays a fancy price to get in the common stock from people who did not have to turn it in — that happened in this case, but if the other thing had happened my submission is Wood would have been out of luck, because he had between himself and the estate in his personal accounts, in his executors' accounts, and in every way treated that as his own, and I submit a big part of my case is stricken out unless I am allowed to show these actual acts of ownership so that the estate trustees came to be merely bare trustees for the beneficiary of the legal title with the obligation to transfer the stock when the succession duty was paid, and in the meantime all the risks were on Wood; I do submit I am proving that when I prove it from either angle, either from Wood's condition or from the condition of the owners of the other half interest.

10

HIS LORDSHIP: I am afraid I have not changed my mind. You have certainly put it in a very forcible manner, but I am still of the opinion for the same reason I rejected the income tax return of the witness in his personal capacity I must also reject this.

MR. TILLEY: Would Your Lordship let me say this, as to the personal return of the witness I appreciated at the time that that ruling was made that the question would come up later in a more complete form, I was asking Your Lordship now to review the whole situation with regard to these returns.

20

HIS LORDSHIP: I think that ruling must stand in regard to that, and similar evidence.

Court adjourned at 1 P.M. to 2:15 P.M.

Court resumed at 2:15 P.M., December 18th, 1935.

GERALD A. WOOD: Examination continued.

MR. TILLEY: Q.—Did you in 1925 employ a firm of accountants to go over the estate records and make out a proper set of accounts? A.—Yes. I employed the firm of Morris & Lowrie.

30

Q.—Are they accountants carrying on business in Peterborough? A.—They are chartered accountants here, yes.

Q.—Did they do the work? A.—They did.

Q.—Did they make a report? A.—Yes.

Q.—Did they present the report to you? A.—Yes.

Q.—Do you know who received copies of the report? A.—Yes.

Q.—Who? A.—I received three copies, and I brought them to my house and gave one to my aunt or perhaps two, I am not certain as to that.

Q.—One to your aunt, your co-executrix, or possibly two copies? A.—Yes, I had originally thought it was directly to Mrs. O'Connor Fenton but I am not sure of that.

40

Q.—You are not sure whether you gave one to her or an additional copy to your aunt? A.—No.

Q.—When was that? A.—Immediately after the audit was completed.

Q.—At what time was the audit completed, do you remember? A.—The 31st October or 30th November.

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Q.—Did you say it was complete to the 31st October? A.—It was completed I think to the 31st October?

Q.—Did you get it in November? A.—Yes.

Q.—Was it a report to the executors? A.—Yes.

Q.—That is yourself and your aunt? A.—Yes.

Q.—Is this a copy of it?

MR. ROBERTSON: I object to any questions regarding the auditor's report to this witness.

MR. TILLEY: I tender the report made to the executor and submitted to the executrix as well as to this defendant, and in my submission it is important to know whether in setting up the accounts at that time the Cement stock was appropriated to the defendant and certain other trustee investments to those interested in the other half of the residue. 10

HIS LORDSHIP: I am afraid that is on the same ground, Mr. Tilley; it will be noted you tendered it.

MR. TILLEY: Might I suggest to Your Lordship that Your Lordship appreciates that I am submitting that I will show that by the report which discloses the way in which the assets were dealt with at that time.

HIS LORDSHIP: I suppose the report discloses just what this witness wanted it to disclose. 20

MR. TILLEY: Your Lordship is assuming that the witness took any interest one way or the other, he would not at the time —

HIS LORDSHIP: Perhaps not at the time the report was made, but it was following out the action of the witness.

MR. TILLEY: In appropriating, that is what I am seeking to show that accounts were set up and books —

HIS LORDSHIP: I don't think this witness can prove the report any way sufficiently to go in as evidence of the contents of it.

MR. TILLEY: The report is a report submitted to himself and his co-executrix, and the material thing in my submission is whether it was in accordance with the action and carrying out what was decided on by the executor and executrix, and it is in that view I am presenting it. 30

HIS LORDSHIP: Yes, it is on the same ground as the two matters I excluded already. If I am wrong in those I am wrong in this perhaps.

MR. TILLEY: I am submitting that it is wrong, but that is the attitude I must take.

HIS LORDSHIP: Yes.

MR. TILLEY: Q.—From that time on what was the relationship of that firm of accountants to the estate, what did they do for the estate from that time on, the accountants we are speaking of. A.—They prepared another similar statement carrying it on almost to the end of 1934. 40

Q.—I want to put it this way, did they keep the estate records, the records of the transactions of the estate —

MR. ROBERTSON: My friend has not seen the records.

MR. TILLEY: No, but I ask did they keep the records of the transactions of the executors? A.—They had them all up to that time.

Q.—Up to 1925? A.—Yes.

Q.—And from that time on what happened? A.—No, they did not regularly audit the thing.

Q.—Did they make another audit? A.—Yes.

Q.—When? A.—In 1934.

Q.—So that there were two audits by that firm, one in 1925 and the other in 1934? A.—Yes.

Q.—Then as to that first audit do you remember what the charge was for the audit? A.—I think it was a hundred dollars.

10 Q.—Can you say who paid it or how it was paid? Was it paid by the estate in whole or paid by the estate in part? A.—It was paid half by the estate and half by myself.

Q.—Half by the estate and half by yourself personally? A.—Yes.

Q.—Why were you paying half personally? A.—Because I felt I was out of the estate as an individual.

Q.—With the residue? A.—Yes.

Q.—That is you have taken your half or approximately your half? A.—Yes.

20 Q.—And then as to those payments when you paid half by the estate how were the cheques on the estate issued, signed by whom? A.—The estate cheques were signed by C. I. Edwards and myself.

Q.—As to the dividends on the Canada Cement stock from, I am dealing with after 1925 first, that is 1926 onwards, I think from your examination it was read that you deposited those in your own account? A.—I deposited all but two in my own account.

Q.—From 1925 onwards all of them, that is after 1925? A.—Yes, after 1925 all of them.

Q.—Were those cheques endorsed by you only or by you and your co-executrix or how? A.—They would be endorsed by us both.

30 Q.—You spoke of two dividends in 1925, that possibly another statement ought to be made about them, what two dividends are you referring to? A.—There was the April dividend and July dividend of 1925.

Q.—Did that company pay dividends quarterly? A.—Yes.

Q.—And you say as to April and July there is something to be said about them, what happened as to those two? A.—They were deposited in the estate account, Toronto Savings and Loan account.

Q.—How did that come about? A.—It was because there was a balance or the accounts that were prepared or the distribution of the assets as prepared by Mr. Hall and were being checked over or enlarged upon by the firm of Morris & Lowrie, that had pointed out that Mr. Hall's figures were not exactly right.

40 Q.—I am not thinking about after July, but in April and July two cheques were received, and you say they were put into the estate accounts, why were they put into the estate accounts at that time? A.—It was the balance, it was to look after any difference between the two accounts, my own and the children's, the amounts coming to each of us.

Q.—That is you mean a cash adjustment? A.—Yes.

Q.—In the original statement as we saw this morning it was shown there

(Continued)

was some adjustment to be made by you originally? A.—Yes.

Q.—Was that the condition as you understood it at the time those two cheques for April and July were put in the estate accounts? A.—Yes.

Q.—And subsequently were any cheques put in the estate accounts? A.—No.

Q.—How in the light of further computations did the adjustment turn out as between you and those interested in the other half of the residue, was there cash to be paid by you or not? A.—I think until the succession duties were paid there was cash coming to me perhaps.

Q.—Until payment of succession duty which would involve some payment 10 from you for your share? A.—I think so.

Q.—At any rate in the end you referred it all to accountants and were they to examine into all those adjustments of cash? A.—Yes.

MR. ROBERTSON: Now —

MR. TILLEY: I am asking whether that was the purpose? A.—They were to do the final straightening up and the balancing up of the two amounts.

Q.—Subject to His Lordship's ruling I should like to ask this further question, did they go through the accounts and make the adjustment in their work as accountants?

MR. ROBERTSON: I object to that, that is allowing evidence indirectly 20 of this report.

HIS LORDSHIP: I think so.

MR. TILLEY: Your Lordship excludes it?

HIS LORDSHIP: Yes.

MR. TILLEY: Q.—Did the estate at any time from 1925 onward treat these Canada Cement shares as still belonging to the estate? A.—No.

MR. ROBERTSON: I suppose my friend means the witness and his co-executrix.

MR. TILLEY: Q.—Either you or your aunt? A.—We both treated it as mine. 30

Q.—Did the estate at any time treat the securities set apart for the infants in 1925 as forming part of the general estate? A.—No.

Q.—Then in view of His Lordship's ruling you will wait before you answer this question: Were the accounts made up so that an even distribution in that regard was made between what was then and thereafter treated as yours and what was treated as the infants'?

HIS LORDSHIP: The same thing.

Discussion

MR. TILLEY: May I revert to a matter that I had up this morning, and that is the agreement that Your Lordship will remember I read connected with the C. W. Edwards' estate and the trusteeship established, and with Your 40 Lordship's permission I should like to tender the agreement itself as showing the relationship so far as it does; Your Lordship will appreciate that under that document there would be income coming to these infants, and I think it possibly is of some importance to show the relationship in which Mr. Hall stood with regard to them at that time.

HIS LORDSHIP: That is the agreement with reference to the William C. Edwards' estate?

MR. TILLEY: Yes, it is the one I read from quite fully, but I am not sure to what extent it is on the notes, and I hesitate to treat what is on the notes as very cogent evidence in view of Your Lordship not having been asked really to rule on the agreement itself.

HIS LORDSHIP: I did rule on it as not evidence at the time.

MR. TILLEY: I think before I close with this witness I should tender that document though I did not do it formally at the time.

10 HIS LORDSHIP: I will take a note of it; I still think it is not evidence; it does not touch this estate at all.

MR. TILLEY: As long as it is understood I am tendering it.

CROSS-EXAMINED by MR. ROBERTSON.

Q.—You are a man who has for a long time been used to business, business connected with shares and bonds, have you not? A.—I am more or less used to it.

Q.—And you have been a trustee on more occasions than one? A.—Yes.

20 Q.—You are a man in middle life? A.—Yes.

Q.—Then you are connected in some way, or your family is connected in some way with the Edwards family? A.—Yes.

Q.—And in 1925 was there any member of that Edwards family who was a director of the Canada Cement Company? A.—Yes.

Q.—Who was that? A.—Mr. Gordon C. Edwards.

Q.—You knew Gordon C. Edwards well? A.—Yes.

Q.—You saw him from time to time? A.—I would not say from time to time up to that time 1925, very occasionally up to 1925.

Q.—Did you correspond with him sometimes? A.—Yes.

30 Q.—Were you in an investment trust or something of that nature that he was in? A.—Yes.

Q.—You were a member of that? A.—Yes.

Q.—And were there shares of Canada Cement carried in that investment trust? A.—No.

Q.—Not at any time? A.—No, not that I know of.

Q.—Were you one of the managers on the trust? A.—Of which trust?

Q.—Of the investment trust? A.—That is Gordon C. Edwards' one?

Q.—Yes. A.—No.

40 Q.—Then when the shares in question, the Cement shares in question, were acquired were you aware then of the transaction of your Mother's purchase of them or of the transaction—when your Mother acquired the Cement shares were you aware of those transactions at the time? A.—Some of them I was and some of them I was not.

MR. TILLEY: There is one matter I overlooked and I should not leave it till a later stage to ask Your Lordship for indulgence to refer to it.

HIS LORDSHIP: Yes.

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MR. TILLEY: Mr. Wood, at the time you made this distribution were you interested in purchasing Canada Cement stock or acquiring any more at the time in 1925 when you made the distribution? A.—Yes.

Q.—Had you shares at the time? A.—Yes.

Q.—Were you buying more or wanted more? A.—From time to time I had wanted more and I had wanted less.

Q.—At that time what was your attitude to Cement stock? A.—I cannot say exactly what it was at 1925.

Q.—What did you do following upon having this block as your evidence would indicate allocated to you, what did you do following upon that with 10 regard to holdings of Cement stock? A.—I sold some.

Q.—How much did you sell? A.—Three hundred shares.

Q.—How many did you have in your own name?

MR. ROBERTSON: I would like my objection to this evidence noted, his selling some Cement shares at some other time.

MR. TILLEY: I don't know whether my friend is objecting or not.

MR. ROBERTSON: Yes, I am objecting.

MR. TILLEY: I ask for a ruling.

HIS LORDSHIP: I think I will take that subject to objection.

MR. TILLEY: Q.—How many had you of your own at that time apart 20 from these shares? A.—Two hundred and two, I believe.

Q.—When did you sell the three hundred? A.—I sold three hundred in 1926.

Q.—What month? A.—January, I think it was.

Q.—I take it that these shares were not available for transfer until 1927, at any rate when the Province of Quebec was settled with? A.—I could not transfer them.

Q.—What did you do in order to get three hundred shares to make the transfer. A.—I borrowed one hundred and twenty shares from my wife.

Q.—And you combined those with the two hundred you had or some of 30 your own to sell to make delivery of three hundred? A.—Yes.

Q.—At what price did you sell the three hundred? A.—I sold them at a price to net me under, just a little under 102.

Q.—Did you get as much for those three hundred as you were allowing for the five hundred to the estate? A.—No.

Q.—And then from that time on until you were ultimately redeemed in 1927 when the company called in its stock how did you treat the accounts as between you and your wife? A.—I paid her the equivalent on the income of the stock that she held.

Q.—That you got from her? A.—That I had borrowed from her, I paid 40 her the amount that she would otherwise have got had she held that stock.

Q.—You accounted to her? A.—Yes.

Q.—And then in the end she got the price that the company paid when they called in her shares? A.—Yes.

Q.—One other thing, how did you handle Mrs. Carvolth's shares, the fifteen shares she was entitled to? A.—I handled them by paying her the first two dividends, or a portion of the first dividend in 1925, the April dividend of 1925, I paid her by an estate cheque for the equivalent of her share of the dividend on so many shares, and the July one in the same manner from the estate, and from then on until Mrs. Carvolth was paid for the full amount of her stock by myself I paid everything out of my own account personally.

Q.—That is to say you treated fifteen of those shares as being hers? A.—Fifteen less the amount of her share of the inheritance tax.

10 Q.—How many of hers were sold to answer her inheritance tax or succession duty? A.—I don't remember, it was a small amount.

Q.—The shares you had left you gave her the proceeds of fifteen shares less the duty? A.—I think in the final payment to her her succession duty amount was deducted from that, I believe she paid her succession duty, but I paid her twenty-two dollars and fifty cents a quarter on I suppose that makes fifteen shares.

Q.—You paid her quarterly and then in the end there was an adjustment of the succession duty? A.—As I remember that was it.

20 Q.—So that the shares that would be yours would be five hundred less the fifteen? A.—Yes.

Q.—And did you always treat the fifteen as hers and settle with her on that basis? A.—Yes.

Q.—From the time of the adjustment in 1925 did the estate as an estate treat her as being entitled to anything from the estate? A.—No, not after.

Q.—You took care of her? A.—I took care of her.

Q.—And that is how it is in the adjustment a less number than five hundred is appropriated to you? A.—Yes.

30 CROSS-EXAMINATION Continued.

MR. ROBERTSON: Q.—Mr. Wood, was there anything to compel you to sell shares that you did not have in January, 1926, of the Cement Company? A.—I do not suppose so.

Q.—You sold three hundred shares? A.—Yes.

Q.—I presume that was because you wanted some money for some purpose? A.—No.

Q.—You got a large cheque at that time? A.—Comparatively large for me.

Q.—Something like thirty thousand dollars? A.—Yes.

Q.—Something over thirty thousand dollars? A.—Yes.

40 Q.—And do you say that was not wanted for a specific purpose? A.—Not that I know of.

Q.—Have you got your bank account here?

MR. STRICKLAND: (Produces): This does not cover it.

HIS LORDSHIP: You mean the large cheque is the proceeds of the three hundred shares?

MR. ROBERTSON: Yes, that he sold in January, 1926.

MR. TILLEY: At 101.

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MR. ROBERTSON: Less than 102 it netted him. I would like to get that; you got a cheque for some thirty thousand dollars? A.—Yes.

Q.—Did you put the cheque to your own account? A.—I don't remember.

Q.—You sold the shares in Ottawa, did not you? A.—I sent them to Ottawa.

Q.—These shares, of course, are and were then listed on the Montreal and Toronto exchanges? A.—Yes.

Q.—But you sent them to Ottawa? A.—Yes.

Q.—Was there some special purpose to be served by sending them to Ottawa? A.—Yes. 10

Q.—Were you getting a specially good price? A.—No, but usually there was more trading on the Montreal market than in Toronto, there was a better market.

Q.—Why send them to Ottawa to sell them in Montreal? A.—I don't know any particular reason except Gordon Edwards said just send them down to me and I will look after it.

Q.—I am suggesting to you that you wanted the proceeds of the sale of three hundred shares of Cement stock to use in a transaction with Gordon Edwards or one that he was concerned in? A.—It is quite possible.

Q.—Is your mind such a blank as you are rather indicating at the moment, I put it to you without going into details that the sum and substance of it all is this, that you required at that time about thirty thousand dollars for what you thought was an attractive investment or speculation, and that that was the whole reason for that transaction? A.—No it was not. 20

Q.—Were you watching the market on Cement, if it was some special reason, I see by these returns in January, 1926, the market for common shares of Canada Cement went as high as 106 and $\frac{7}{8}$ in that very month, why if this was not some special transaction were you willing to net yourself less than 102 when that same month the market had nearly gone to 107? A.—There are a lot of things I have done in that way that I don't know why I have done. 30

Q.—I am suggesting to you that you had an opportunity to make an investment at that time in which Mr. Gordon Edwards was concerned, and that is why you sent the shares to him and why they were sold at that particular price, the low price for the month? A.—That was not altogether the reason.

Q.—Was that part of the reason? A.—I cannot say, I do not remember, because I think at the time I could have got the money otherwise if I had been pressed to go into any business, any investment of that sort, that I could have got it without selling Canada Cement stock.

Q.—You were selling three hundred shares when you say you did not own three hundred shares apart from what is in this estate? A.—Yes. 40

Q.—I suggest to you a man does not sell three hundred shares of Cement when he does not have them unless it is for some special reason? A.—I had a special reason in having too many.

Q.—Why sell some of your wife's? A.—Because I could not sell the other without paying the succession duty.

Q.—Are you honest and candid with us in suggesting because you had too many had anything to do with selling? A.—Yes, I am honest.

Q.—Did not you buy some more? A.—No.

Q.—In 1927 did not you have other Cement shares? A.—In 1927 I never bought another share of Cement after I sold the three hundred shares.

Q.—Did your wife have some? A.—No, not of the common stock, nor of that company.

Q.—In 1927 in December did not you receive a cheque in respect of other shares than these estate shares? A.—Oh, yes, twenty-two shares, the balance
10 of my wife's, they really should have been my wife's.

Q.—Your wife did not sell any more, and you have forgotten just what the particular occasion was for your making this sale in January, 1926? A.—My reason for selling was I thought it was good business to sell and relieve —

Q.—Were you watching the market? A.—I usually watch the market for a good many years.

Q.—And you sold the shares; is it not the fact you had been told by Mr. Gordon Edwards in 1925 that Cement shares were a good thing to get hold of? A.—That I was told by Mr. Gordon Edwards in 1925 to get hold of them?

Q.—Yes? A.—It is not so.

Q.—Did not you make a statement to Mrs. Fenton of that nature? A.—
20 Gordon Edwards never told me such a thing.

Q.—Did you make such a statement as that to Mrs. Fenton? A.—I don't remember if I did, it was not the proper statement.

Q.—You don't say you did not make it, is that it? A.—I cannot remember of ever saying such a thing, because I was never told that by Gordon Edwards.

Q.—Going back to what I started the cross-examination with, the estate I think you said remained so far as capital assets were concerned pretty much intact until the lapse of a year? A.—Yes.

Q.—And then, if I understand you, you say Mr. B. D. Hall said something
30 to you about the desirability of getting things straightened out? A.—Yes.

Q.—Paying legacies? A.—Yes.

Q.—You had legacies to pay? A.—Yes.

Q.—You did not pay even the charitable legacies until the year was up? A.—No.

Q.—Then you started in to make payments of the legacies, that was the first thing you did, was it not? A.—I thought that the first thing we did was to sell some Bank of Commerce stock, I am not sure of that.

Q.—You think that is one of the first things? A.—As I remember it.

Q.—When do you think that was? A.—I have an idea now that it was
40 before the end of the executor year.

Q.—I see a sale of fifty-five shares of Canadian Bank of Commerce stock, would that be it? A.—Yes.

Q.—That was on March 4th, 1925, that was the first thing you did? A.—No, I won't say that is the first.

Q.—You did say it was the first, you know, do you want to take that back and say it was not — what about it? A.—I said I thought it was the first.

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Q.—Will you look at your accounts and tell me if you still don't think so?
A.—I may change my mind when I see it.

Q.—You may change your mind pretty often perhaps before you are through? A.—I see that was on the 4th March.

Q.—That is the first thing, is it not? A.—I cannot remember what the first things we did were in connection with after the executor year, if that is the statement it is in there but I cannot remember.

MR. TILLEY: Which Exhibit is that?

MR. ROBERTSON: I am referring to Exhibit 8, the executor accounts sworn to by this man himself. 10

Q.—You sold some Bank of Commerce shares, you have got the specific legacies paid, have you no documents at all to show the date of payment?

A.—The Bank of Nova Scotia shares ———

Q.—No, I am talking about these specific legacies? A.—I don't know what papers we have got, there are so many I don't know.

Mr. Strickland hands some papers.

MR. ROBERTSON: Have you the cheques?

MR. STRICKLAND: There are releases executed by the beneficiaries.

MR. ROBERTSON: I would like something fixing the date of payment; there ought to be cheques. 20

Q.—Have you any cheques to show when these payments were made? A.—I don't know what payments you have reference to.

Q.—I am talking about payments to the people who had legacies left to them. A.—Most of them were actual stock payments, as I remember.

Q.—I thought perhaps you, having been the executor of this estate, would know better than I would; perhaps we can find one for you; I see here is the Peterborough Protestant Home, five hundred dollars.

MR. TILLEY: Where is that?

MR. ROBERTSON: There are a number of them there. Then there are certain nephews get one thousand dollars each, Donald S. Edwards, Geoffrey 30 Edwards, they each get stock one thousand dollars, have you no vouchers to tell anything about these things?

MR. TILLEY: You have not raised any question about them; I don't think it is quite fair to interject something of that kind and suggest we have not produced things; we have any amount of stuff here.

MR. ROBERTSON: I am asking the question, he can answer it if he has not got it.

MR. TILLEY: But there is an insinuation about the question. Mr. Hall, your solicitor, paid these things and issued the cheques for them.

MR. ROBERTSON: My friend should not make that statement. I have 40 asked this witness if he has anything to show when he started to pay the pecuniary legacies, some vouchers that will give us the actual date of payment.

Q.—Have you the cheques here in Court? A.—I don't know whether we had cheques for that; I think some of these payments were made by the firm of Hall, Hall & Stevenson.

Q.—Don't you know that? A.—I don't remember.

Q.—They would have to get the money from the estate? A.—Then we paid the firm of Hall, Hall & Stevenson, if that is the case.

Q.—Are you saying you did or that you have no memory about it? A.—I have no memory about it.

Q.—You did get pecuniary legacies paid, did you? A.—I don't know what that term means.

Q.—Money, one thousand dollars or five hundred dollars in money A.—Yes.

10 Q.—Did you have to dispose of assets to pay them? A.—I don't know whether we did or whether we had enough cash to do it.

Q.—You did sell, did you not, some Province of Ontario bonds? A.—I don't think so.

Q.—Perhaps I am misunderstanding the statement; I see these were purchases for the annuities. You cannot tell about how you got the legacies paid, you don't remember about that? A.—I know how we paid the Jeff. Edwards.

Q.—Did you keep any books as executor? A.—Yes.

Q.—Where are they? A.—In the court here.

20 Q.—Let us see them—Mr. Strickland hands me a bundle of forms for deposit in the Toronto Savings and Loan Company and various banks with a lot of writing on them; I ask for books, you said you kept books. I would like an answer to my question and not be palmed off with this sort of thing, where are the books? A.—There, those were the bank books and the audit.

Q.—That is we are to pretend that this is a book for the purpose of this estate? A.—Yes.

Q.—This has to do for a book? A.—Yes.

Q.—Are these the records you kept? A.—Yes.

Q.—Throughout? A.—After I had them audited and put in a book form.

30 Q.—You had auditors who we are told do something or other for you in the fall of 1925? A.—Yes.

Q.—Did you start in to keep books then? A.—No, just the same sort, I kept all the information that was required and everything I spent out and everything I got in.

Q.—Are we to understand before and after the auditors did their work you kept the records of the estate on slips of paper like this? A.—Yes.

Q.—You did it all yourself? A.—All that, yes.

Q.—Where did you keep these? A.—In the safe.

Q.—Whose safe? A.—Mine.

40 Q.—May I ask what the system is? A.—I don't think it has a name, it is just, I don't know anything about bookkeeping. I don't know a ledger or a daybook or anything else.

Q.—Are these the estate accounts? A.—They are all estate accounts.

Q.—You kept your own separate? A.—Yes.

Q.—Did you have books for yourself? A.—I keep track of everything I get in, I don't keep track of what I spend.

Q.—Do you keep track of what you get in on slips like these. A.—No.

Q.—Do you have books? A.—I have a small loose-leaf book I keep it in. The reason I kept them was because I keep one of them in the bank book and always keep it in there, when I made a deposit, nearly everything were deposits, not withdrawals —

Q.—I see, it happens to be on the top here, the top one of these is a slip of Toronto Savings and Loan Company Savings Department, and you have written the word “Estate,” and the date is July 4th, 1925, and as you run down the slip you come to this, “July 16th, 1925, Cement seven hundred and fifty dollars (\$750.00)”? A.—Yes.

Q.—That was an entry made to the credit of the estate? A.—Yes. 10

Q.—That was the quarter’s dividend coming to you in July, 1925, the estate was credited with that dividend that time? A.—Yes.

Q.—And that is the only entry you made about it? A.—Until it was made in the Morris & Lowrie daybook or journal or whatever it is.

Q.—What? A.—Made in the Morris & Lowrie books.

Q.—What are you talking about, they had not any books had they, they did not start any books did they? A.—I don’t know, Mr. Lowrie said it was a book, I don’t know, he said it is a journal and daybook, a ledger, I don’t know one from the other.

Q.—Did you ever see a daybook that had anything to do with this estate, if you have one I would like to know where it is? A.—The audit right there is headed — 20

Q.—You are referring to the auditors’ report my friend was tendering as evidence some time ago? A.—Yes.

Q.—Something that the auditors themselves prepared? A.—Yes.

Q.—Do you suggest that is a daybook? A.—No, I don’t know what it is.

Q.—You made no entries in that yourself? A.—No.

Q.—It was an auditor’s report made at a particular time? A.—Yes.

Q.—And was not carried on by anybody? A.—No. 30

Q.—There were not estate books then? A.—All the matters pertaining to the estate as to expenditures and revenues were kept track of.

Q.—What I want to get at are the books of original entry in which you as an executor kept track of the receipts and disbursements of this estate, am I correct in understanding that I get it all so far as there was a record kept in these slips? A.—In that and in the bank books.

MR. ROBERTSON: Then we will put them in.

EXHIBIT 14.—Bundle of thirty slips.

Q.—Did you keep slips in some order of date? I notice they are not fastened together now in any way, were they kept in order of date, or if you wanted to find a transaction did you keep on looking until you found it? A.—I looked through the bank book and if I saw a purchase of security a certain amount and I had not enough information in the bank book I would refer to this. 40

Q.—Have you the bank books here —

Mr. Strickland hands books to Mr. Robertson.

MR. ROBERTSON: Here are three bank books, this first one begins, the first entry is April 16th, 1924, an account in the Canadian Bank of Commerce, the estate of Mary G. Wood. I see from time to time, not every entry, but some entries, have some lead pencil writing opposite them, is that your writing? Q.—That C. is not; that black lead is.

Q.—The ticking in the red lead pencil marks look like some checking up? A.—Yes.

Q.—That is not yours, but the black lead is yours? A.—Yes, that is not mine.

10 Q.—There are some figures you point to on the page headed January 31st, 1925, there are two sums put down with tick marks opposite yours, you say those items are not yours. I see here on March 4th, fifty-five shares of Commerce ten thousand nine hundred and eighty-eight dollars and fifty-eight cents (\$10,988.58), that no doubt is the sale of the — A.—Fifty-five shares.

Q.—Bank of Commerce? A.—Yes.

Q.—That went into the estate account? A.—Yes.

Q.—There are other shares, twenty-one shares Commerce four thousand one hundred and thirty-eight dollars and thirty-seven cents (\$4,138.37)? A.—Yes.

20 Q.—Then on the 6th March that is, and then there are some other shares twenty-seven shares, on the 7th, five thousand six hundred and forty-seven dollars (\$5,647.00)? A.—Twenty-seven shares.

Q.—Bank of Commerce? A.—Yes.

Q.—That account seems to have continued on, though I take it not a very active one, although there are entries in it as late as 1934, here is another bank book of the Toronto Savings and Loan Company, the first entry in it is April 9th, 1925, is that an estate book? A.—Yes.

30 Q.—I see under date April 17th there is an entry, a deposit on April 17th, 1925, of eight hundred and sixty-two dollars and fifty cents (\$862.50), and there is something written in, that seems to be seven hundred and fifty dollars (\$750.00) Cement and something else, some what, four and a half? A.—Dominion.

Q.—Four and a half per cent one hundred and twelve dollars and fifty cents (\$112.50); that \$750.00 indicates a deposit in this account of the dividend cheque for April 1925? A.—Yes.

Q.—On the 16th July there is a deposit of \$750.00 in the same account? A.—Yes.

40 Q.—And written in, pencilled by you, I take it, is the word "Cement"? A.—Yes.

Q.—We have these two entries in the estate book for April and July. I will put these two bank books in.

EXHIBIT 15: Two bank books.

Q.—These slips you handed me Exhibit 14 and these bank books were the books of original entry and the only books of original entry kept by you of the estate transactions? A.—With notes in one of those audits.

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Q.—What? A.—With some notes of some further explanation and so on in one of those audit papers.

HIS LORDSHIP: In one of the auditor's reports? A.—Yes, one of the auditor's reports.

MR. ROBERTSON: Q.—When you speak of auditor's reports you refer to that document that was obtained in the Fall of 1925? A.—Yes.

Q.—You could not make notes on that until after the report was prepared? A.—No.

Q.—You disposed of some Bank of Commerce stock and other things and you purchased then some Province of Ontario and Province of New Brunswick to take care of the annuitants, is that right? A.—No, sir. 10

Q.—How did you take care of the annuitants? A.—We set aside the Province of Ontario and Province of New Brunswick bonds, we did not buy them.

Q.—You had them? A.—Yes.

Q.—You put them to one side; did you make an entry of that on anything you have got here, these slips? A.—Nothing before they were put down in the audit or until Hall & Hall put them down on their distribution scheme.

Q.—You did not put them down on anything? A.—No.

Q.—They were simply there in the estate as assets and you had not done anything about them at all? A.—No. 20

Q.—You had not done anything about them at all until Mr. Hall made out this statement that was filed, the first of these statements, is that a correct statement? A.—I think so.

Q.—Well now let us see if we can get somewhere about the date of this statement; I notice that the statement refers to a sale of eighty-four shares of Bank of Nova Scotia, do you know when that was? A.—Likely in the Spring of 1925. 30

Q.—I see in your accounts Exhibit 8 on Page 2 of the receipts two entries, one is item 35 under date of April 7th, Bank of Nova Scotia, proceeds of seventy-four shares, nineteen thousand dollars odd, and on the 15th April the proceeds of ten shares, twenty-six hundred dollars; I suppose we may take it as a certain thing then that this statement of Mr. Hall's, Exhibit 11, was not made up until some time after the 15th April, 1925? A.—That is the one that contains the sale showing the proceeds of the sale?

Q.—Yes? A.—It could not have been made up until after the sale.

Q.—So that we can at least say about this statement that it must have been made sometime after that date? A.—Yes. 40

Q.—How long afterwards you don't know? A.—No.

Q.—And until that date, until this statement whatever date it was, was prepared there is no doubt that nothing had been done towards setting aside anything for the annuitants? A.—There had been an agreement reached as to what we were to set aside.

Q.—An agreement in writing? A.—No.

Q.—Nothing physical had been done? A.—No.

Q.—All the securities of the estate from the time of your Mother's death you kept them in the deposit box which she had had in her lifetime? A.—Yes.

Q.—And that continued for a long time? A.—Yes.

Q.—You did at some later time get a larger box for the estate? A.—Yes.

Q.—That happened when? A.—That was only in 1933.

Q.—So that until 1933 you carried on with the same box? A.—Yes.

Q.—There is no doubt that until after the date when this statement Exhibit 11 was prepared all the securities that had been in the box except those you had sold continued in there? A.—Yes.

10 Q.—I want to ask you a little about this agreement you talk about — of course there never was any document in the nature of a declaration of trust setting up a formal trust for the annuitants? A.—No.

Q.—Or for the infants? A.—No.

Q.—Then you talk about this agreement, let me read you a little from your examination for discovery, and I want to see if you agree with what you said then. This is after you had told me the Cement shares became yours, at Question 196:

“ 196. Q.—I suppose they became yours one time or another. Which time did they become yours? Well, what happened? A.—I can't name the date.”

20 “ 197. Q.—Tell me what you refer to as having happened in Mr. Hall's office? A.—Well, the suggestion, he made the suggestion — Mr. Hall.”

“ 198. Q.—Which Mr. Hall? A.—Mr. B. D. Hall.”

“ 199. Q.—He made what suggestion? A.—That we divide the estate — the residue of the estate and create a trust with the infants and we proceeded to do that.”

“ 200. Q.—Who were there at the time he made this suggestion? A.—Well, I was there and Mr. Hall was there. I don't know whether my aunt was there or not.”

30 “ 201. Q.—Well then, there was a conversation between you and Mr. Hall and he suggested that you should form a trust for the infants and divide the estate and form a trust? A.—Yes.”

“ 202. Q.—Is that all that occurred at that time? A.—I don't know.”

“ 203. Q.—Well, you can tell me if that was all that occurred? A.—I can't remember.”

“ 204. Q.—Do you mean your memory fails you? A.—I don't think it fails me particularly. I walked out of the door and came down the stairs.”

40 “ 205. Q.—Is that as much as you can tell me? Is that all? That Mr. Hall made a suggestion and you walked out of the door? A.—No, I agreed it was — that we should — it was the thing to do to invest our funds in trust securities for the children.”

“ 206. Q.—Well, you were talking about something that you were advised should be done? A.—Yes.”

Q.—Now, is that correct, what I have read to you? A.—Yes.

Q.—That is correct? A.—I think so.

Q.—If you can speak it as though you really appreciated it; that is right? A.—I think it is as far as I know.

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Q.—I will go on:

“207. Q.—Is that as far as you got on that occasion? That you were advised what to do? Did you get any further on that occasion? A.—We agreed.”

“208. Q.—Who agreed? A.—I agreed, or was satisfied, you can put it that way, with his explanation that the residue of the estate should be divided and purchase securities for the infants and to take over the existing trust funds that were held by my lawyers, put them to one side for the children, and sell the Bank of Commerce stock —”

“209. Q.—Well? A.—And some of the Bank of Nova Scotia stock and 10 with those proceeds then to buy trust securities for the children —”

“211. Q.—Yes? A.—To the value of half the market value of the residue, exactly one year from the date of Mother's death.”

Q.—That is as I understand it what you were telling me at this time was you were proposing to take the values of various things as of a date then past, going back to the date of your Mother's death, taking that date and value things of that date, was that it? A.—I don't think so, I think that is a little misleading.

Q.—What do you think it was? A.—There were several occasions on which we were or I was told at least and on one occasion on which my aunt was told 20 that our duties as trustees were pointed out to us and on an occasion I think before, actually before the 24th February, 1925, it had been agreed or we believed that we had only until one year in which to dispose, to set up the infants' shares and that after that if there was any loss occurred we were liable for that.

Q.—You had been warned that if you did not realize on assets that you might be taking some risks? A.—Yes, and it was decided then I think previous to February 24th, 1925, that what securities we were going to put in there in the trust for the children and in the annuitants trust that had been agreed on 30 actually before the 24th February, 1925, and it was known by all of us.

Q.—I go a little back, is your memory getting better as you go along? A.—I don't know that.

Q.—You did not tell me a word about that on the examination for discovery, about any such talk until after February, 1925? A.—You tried to pin me down to say a date after that date, there were several occasions on which we talked over this thing, and I cannot say what it was on a certain date after or a certain date before, there were several occasions that these things were talked about.

Q.—Let us see how much I tried to pin you down, I will go back to Question 187:

“187. Q.—Now how do you say these shares on the division of the estate 40 “became yours? What happened? A.—They were allotted to me.”

“188. Q.—By whom? A.—By the solicitor for the estate, Mr. Hall, “myself and my aunt.”

“189. Q.—Yes, and when did that occur? A.—In 1925?”

“190. Q.—When in 1925? A.—It would be after the 24th of February, “1925.”

Q.—That was your answer? A.—Yes.

Q.—What have you to say about it now? A.—I have not anything to say about it, I cannot say that it was any particular time or a definite day that all that took place, I don't remember those things.

Q.—On your examination you had no memory, had you, of any occasion of your aunt discussing these matters in Mr. Hall's office, you did not know whether she was there? A.—No particular time, but I know she had been in Mr. Hall's office and I have been with her.

Q.—You have no recollection of her being in Mr. Hall's office discussing these matters about these Cement shares? A.—No, we did not discuss the
10 Cement shares at any time particularly except that my aunt knew I was to take those over because they were not trust securities and we were going to take everything else that was trust security and put in for the infants.

Q.—I will read Question 237 of your examination:

“ 237. Q.—Mr. Wood, I quite realize that you would have many inter-views. But this case, in which you were particularly interested — I want to know whether you had any more than the one conversation that you told me about, with respect to the setting up of trust for the children and the appropriating of these Canada Cement shares to your interest? A.—I don't remember.”

20 “ 238. Q.—I want to put this to you. Don't let us overlook anything. Did you talk this over with your aunt? A.—Yes.”

“ 329. —”

MR. STRICKLAND: There is a jump in the numbering there.

MR. ROBERTSON: Yes. 329 follows 238:

“ 329. Q.—In her home? A.—If it was not in the office, it was in her home afterwards. I know I talked it over with my aunt.”

“ 330. Q.—I want to know whether you remember the occasion and what occurred? A.—No.”

30 “ 331. Q.—You can't tell me what was said? A.—No.”

“ 332. Q.—And you don't know where it happened or when? A.—Either of the two places — the office — Mr. Hall's office or my aunt's house.”

Q.—And that is all you can tell us about that? A.—I cannot recall conversations about it.

Q.—When you had this discussion with Mr. Hall I suggest to you that what Mr. Hall was impressing upon you at that time was the importance of getting the various trusts set up for the annuitants and for the infants? A.—Mr. Hall told us what to do about having trustee securities for the trusts.

Q.—He was impressing upon you your duty to set about it? A.—Yes.

40 Q.—I further suggest to you that what you asked him to do which led up to the preparation of Exhibit 11 was that you wanted him to draft up something that would give you a picture of how the estate would work out, is that it? A.—That I suggested that?

A.—Yes? A.—I don't know that I did.

Q.—Well, something had to be done about it, who was going to set to work to do this — he had given you some advice, who was going to do the work? A.—I don't know who was going to do the work.

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Q.—Of course the estate would not settle itself? A.—No, Mr. Hall was being paid to settle it.

Q.—Of course he was not an executor? A.—No.

Q.—Well, what I am putting to you is that Mr. Hall having given you some advice, in pursuance of what was said then prepared, drafted up something in more or less rough form to show how the estate would work out? A.—Mr. Hall did.

Q.—And that is how Exhibit 11 came to be prepared? A.—It was prepared from the conversations we had and discussions.

Q.—It never was regarded even by you as a very complete and accurate thing to work from? A.—I realized it was not.

Q.—For example, this entry that you made in your own handwriting of twenty shares of Bank of Nova Scotia amounting to five thousand two hundred and thirty dollars and twenty cents (\$5,230.20), you wrote that in sometime afterwards after you got the statement you wrote it in? A.—Yes.

Q.—You did not even trouble to correct the totals? A.—No.

Q.—It threw any division all out of balance, did not it? A.—Yes.

Q.—That would have shown you as having some approximately a little over fifty-five thousand dollars, would not it? A.—Yes.

Q.—And the securities you say represented the infants share with adjustment coming from you of twenty-six hundred dollars were only some forty-seven thousand dollars? A.—Without any increment added.

Q.—Increment? A.—Increment on values.

Q.—Of what? A.—Of those securities.

Q.—Which ones do you mean? A.—There were increments in several of them.

Q.—Do you mean on the infants' lot? A.—Yes, during the first year there was all the income coming in added up.

Q.—Are we to take it that this statement was rather based upon the inventory values of the year before — surely not? A.—No.

Q.—For example, these guaranteed investments that appear here, one of the National Trust and one of the Toronto General Trusts, those were investments you made? A.—Yes.

Q.—I wonder if we have the date of them, do you know when they were? A.—Probably about March, I imagine, or April.

Q.—I see they are March.

MR. TILLEY: What date?

MR. ROBERTSON: The 9th March.

Q.—Which were the ones you suggest had to be written up, the victory loan? A.—I am just suggesting that later on there does not appear that difference between the two.

Q.—That simply goes to show still further that this was a mere tentative sort of thing, not purporting to strike any strict balance? A.—No.

Q.—No.

MR. TILLEY: When he says "no" you say "no" in one way and he says "no" in another.

MR. ROBERTSON: Q.—Which do you mean? A.—I will say it was not definite as to amount, it was definite otherwise.

Q.—For example, you did not proceed to make this cash adjustment that would seem to be called for by this statement, you did not do that? A.—Not before that statement was prepared.

Q.—This seems to call for payment of twenty-six hundred and twenty-nine dollars and twenty-one cents (\$2,629.21) by you? A.—Yes.

Q.—You did not do anything about that? A.—A little later on.

Q.—Not on the basis of this statement, it never worked out that way at
10 all? A.—No — will you repeat that again?

Q.—I am suggesting to you that the twenty-six hundred and twenty-nine dollars and twenty-one cents called an adjustment in this statement Exhibit 11 was never paid in by you? A.—It would be eventually, if it was not balanced up I eventually paid.

Q.—But not that amount? A.—I won't say I paid that amount at any time.

Q.—So that then we may take it this was a tentative sort of thing that Mr. Hall submitted to you? A.—It was tentative but it was according to the agreed plan of distribution.

20 Q.—According to the plan you say; now you had some occasion this time to know something about the market price of Cement shares had not you? A.—Yes.

Q.—For some purpose the executors decided to sell five shares of Canada Cement stock, you recall that? A.—I don't remember whether it was five, we had to sell some to raise money for succession duties on the Mrs. Carvolth amount.

30 Q.—You had not perhaps fully appreciated at that time that you might have difficulty in making a transfer? A.—No, I don't think we did know at that time.

Q.—It was three shares, not five? A.—Yes, that is what I thought.

Q.—You did sell through a broker, you had three shares sold?

MR. TILLEY: I don't know how the record will read, but you are looking at correspondence, I gather that shows it was Hall did the whole thing and you say "you" to this witness.

MR. ROBERTSON: I don't know why my friend thinks it necessary or even proper to make that remark now, the witness is getting along all right, and my friend need not come to the rescue at all.

40 MR. TILLEY: That is not an answer to the objection; my friend is saying to this witness at all times "you" did this and that and I asked him to maintain a distinction between this man and Hall when he is looking at the papers which show it was Hall and not this man.

MR. ROBERTSON: I take a distinct objection to my friend making such a remark. An executor may often act through a solicitor or agent, and that makes it none the less what he is doing; there is too much suggestion about my friend's remarks.

HIS LORDSHIP: Go on.

(Continued)

MR. ROBERTSON: Q.—You know about that transaction, don't you?
A.—I know something about it.

Q.—I put it to you, Mr. Wood, that the very money that came from it went into your own bank account? A.—From this transaction of thirty shares?

Q.—Three shares, they went into your own bank account? A.—I don't think that, that we got money in for the sale of three shares.

Q.—Yes, that you sold three shares and found you could not transfer them and then you had to buy three shares in? A.—Yes, I think I do remember that.

Q.—What I want to put to you is that that transaction was early in March 1925? A.—Yes.

Q.—And that the shares that you sold were sold at 105½? A.—I did not remember that.

Q.—Look at this statement? A.—I don't doubt it, 105½, yes.

Q.—Then you found you could not make the transfer, you were intending to sell estate shares? A.—Yes.

Q.—Some of these five hundred shares? A.—Yes.

Q.—You found you could not on account of the non-payment of succession duty or the absence of permission from the Department. You could not make the transfer, and then you bought in three shares to take care of it? A.—To fix it up with the broker, yes.

Q.—So that you knew early in March of the market price being a price at which Cement common shares could be sold? A.—Apparently, in small lots anyway.

Q.—You of course as an owner of Cement shares in your own right and your wife holding some you no doubt cast your eye over the market sheet from time to time, did you not, to see what they were running at? A.—Yes.

Q.—Then you got this statement from Mr. Hall and did you do anything immediately then? A.—In what way?

Q.—In any way in connection with it? A.—I have lost the connection there.

Q.—You got this statement which you said came along sometime in April, up to that time you told me things stood as they were, what was done then, what did you do next in connection with the Cement shares, anything? A.—I don't think there was anything done with them until they were finally sent down to Montreal.

Q.—That is in December 1927? A.—Yes.

Q.—You said to my friend the dividends of 1925 for April and July were paid into the estate account? A.—Yes.

Q.—The dividend cheques came either in your Mother's name or in the name of the executors? A.—Yes.

Q.—And were so far as you know simply endorsed in blank by yourself and your aunt, your co-executrix? A.—Yes.

Q.—And all the dividend cheques as they came in from the time of your Mother's death until you disposed of the Cement shares in December 1927 came in the same form and were endorsed in the same way? A.—Yes.

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Q.—The only difference was that beginning with October 1925 you deposited the cheques in your own account? A.—Yes.

Q.—That is the whole story? A.—Yes.

Q.—You have said to my friend that the April and July cheques for dividends were paid into the estate account for the purpose of some adjustment? A.—Yes.

Q.—Will you tell me what figures you had before you at that time that indicated any such matter? A.—Very likely this paper right here.

Q.—That is Exhibit 11? A.—Yes, I am not saying that is what made me
10 do it, but it is likely that is what it was.

Q.—Will you tell me anything whatever that required it or warranted that for July and April that did not equally apply to the October dividend cheque, something in existence when the October cheque came in that indicated that it was no longer necessary to adjust the accounts or put the other way round, some figures somewhere that indicated the necessity and propriety of your paying something over to the estate in the earlier period, what have you got? A.—I wanted to be on the safe side when I put in these first two and put it in there rather than my own account.

Q.—Can you show me any entry you made anywhere to indicate that this
20 payment was intended as a payment from you to the estate? A.—No.

Q.—When you got the July cheque and deposited it to the estate account the entry you made is just this entry I showed you on Exhibit 14 on the first sheet, is it not, that entry and that entry alone? A.—Yes.

Q.—I put it to you, Mr. Wood, that down to July you had not begun to treat the Cement dividends as your own? A.—Not physically.

Q.—After July the only thing that took place was this statement of the auditors? A.—That took place after July.

Q.—You have said you gave this statement or a copy of this statement to your aunt? A.—Yes.

Q.—Or two copies to your aunt? A.—Yes.

Q.—You said to my friend that the annuitants' securities had been ear-
30 marked? A.—I said that, yes.

Q.—What do you mean by saying they were earmarked? A.—That was a term Mr. Hall used and I probably used the same term, my aunt and I —

Q.—You say they were earmarked, what did you do? A.—They were both my aunt's and my own conviction that those two securities, the Province of New Brunswick six per cent and the Province of Ontario six per cent bonds were belonging to the trust that was to bring in the revenue for the annuitants.

Q.—It was a mental operation? A.—Yes, outside of the fact that it was
40 printed there.

Q.—The amount of the succession duty was not known, not definitely known until late in 1927? A.—That is correct. I beg your pardon, we knew the amount but we did not know the interest, I think that would be it.

Q.—You did not, for example, know whether you were going to have to pay in Ontario or not? A.—No, but we would know the amount we would have to pay.

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Q.—But whether you would have to pay in two places or one you did not know? A.—No.

Q.—The way you were treating the matter the infants would be charged with a share of the succession duty? A.—Yes.

Q.—And how much they would be charged would depend on how much you had to pay? A.—Yes.

Q.—And until that was known and adjusted the residue could not be definitely known, the residue to be divided would not be definitely known would it? A.—To put it that way, no.

Q.—Let me put it plainer, the infants were paying on a slightly different percentage basis from yourself? A.—Yes. 10

Q.—The residue itself, the final residue is not available for distribution during the lifetime of the annuitants —

MR. TILLEY: That is a matter of law.

MR. ROBERTSON: A simple fact, you understood that? A.—These two ten thousand, twenty thousand dollars, cannot be divided, no, I realize that.

Q.—These accountants you had employed took their instructions from you? A.—Yes.

Q.—As to Mrs. Carvolth's share there were some fifteen shares, they were not separated from the rest of the five hundred? A.—No.

Q.—When you finally turned them in you regarded the fifteen shares as hers? A.—Yes. 20

Q.—And she got any money, the two hundred and fifty dollars per share for fifteen shares less succession duty? A.—Yes.

Q.—Is it not the fact there is still, treating the matter of the Cement shares as if they had become yours at the price of 102 as you claim here, is it not the fact that on that basis you would still be owing something to the infants' share? A.—I don't think so.

Q.—I have not gone into the Surrogate Court accounts but I thought that matter came up on the passing of accounts and you were owing the infants' share even on that basis some balance of money? A.—At what time? 30

Q.—On the passing of the accounts in the Surrogate Court? A.—Not that I know of.

MR. STRICKLAND: It was the only item in dispute on the passing, is not that so?

MR. ROBERTSON: Well, I will not ask further about that.

RE-EXAMINED by MR. TILLEY:

Q.—Has it been suggested to you before that there is any balance due by you on the basis you took the Cement shares? A.—At the present time? 40

A.—Yes? A.—Not that I have ever known.

Q.—Or at any time since the auditors in 1925 made up their statement? A.—No, I thought everything was all balanced up then and was kept that way.

Q.—You were asked about Mrs. Carvolth's shares and you were asked about an attempt to sell three shares, did you yourself personally have anything to do with the brokers about the sale of those shares? A.—No.

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Q.—Did you know that the certificate was sent to brokers to have three sold? A.—Yes, I understood it had been sent.

Q.—By whom? A.—By Mr. Hall.

Q.—Do you know whether any moneys ever were sent by the brokers representing the sale of three shares to Peterborough? A.—Yes, I think there was something about that.

Q.—Do you know whether it had to be returned? A.—The certificate?

Q.—No, the money that did come for the three shares? A.—Yes, I think the broker had sold three shares and we had been unable to deliver the three
10 shares and we had to go out or Mr. Hall had done it actually, had to go out on the market and buy a small three share lot, that is one reason why the 105½ price, no doubt.

Q.—He went out and bought the three shares to take the place of those that had been sold and could not be delivered? A.—Yes.

Q.—Do you know at all how the accounting was done in respect of those three shares as between Mr. Hall and the brokers? A.—No.

Q.—My friend suggested the money went into your bank account, did it? A.—I do not have any recollection of it.

MR. ROBERTSON: We have the bank account.

20 MR. HALL: March 7th, 1925.

MR. TILLEY: Q.—Have you anything to show it went into this man's account?

MR. HALL: Yes, we have the cheque.

MR. TILLEY: Let us see it.

MR. HALL: I have not the cheque here; it shows the cheque to Mr. Wood, three hundred and thirteen dollars.

MR. TILLEY: From whom?

MR. HALL: From the firm of Hall, Hall & Stevenson.

MR. TILLEY: Where is your cheque?

30 MR. HALL: I have not got the cheque.

MR. TILLEY: This is an entry in your books.

MR. HALL: That is our ledger.

MR. TILLEY: I am asking for a cheque that got into his bank account, was it ever cashed?

MR. HALL: I don't know.

MR. TILLEY: Have you the bank account here? A.—I don't think it is there.

MR. STRICKLAND: Where is your book down to July 1926? A.—I guess it is at home.

40 MR. TILLEY: Possibly you can get that; I don't know what importance is to be attached to it, but Mr. Hall must know how the matter was adjusted.

MR. ROBERTSON: Perhaps the witness knows.

MR. TILLEY: One does not carry these things in his mind.

Q.—Mr. Wood, my friend said to you or suggested to you that was the first you knew that stock could not be transferred owing to the succession duty? A.—Yes.

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Q.—Is that right? A.—I think at that time it may have been a little before that that we knew but it was around that time.

Q.—Had you made any effort to transfer stock before? A.—I fancy we had.

Q.—Do you remember it? A.—Yes, I think I do.

Q.—Tell us what you know about it? A.—Letters had been going back and forth between the Ontario and Quebec Governments and Mr. Hall's office, I think previous to that date March 3rd, was it?

HIS LORDSHIP: Why did you try to sell these shares if you knew you could not transfer them? A.—I cannot tell you, sir.

HIS LORDSHIP: It does not sound logical, does it? 10

MR. TILLEY: Q.—Were you consulted about the certificate being sent up in the way it was sent up, the certificate for thirty shares? A.—I must probably have delivered to Mr. Hall.

Q.—For the purpose? A.—Yes.

Q.—And was that the certificate that was endorsed by yourself and your co-executrix? A.—Yes.

Q.—And then you gave it to Mr. Hall, do you know when you handed it to him? A.—No, sir.

Q.—Don't know at what date you actually gave it to him? A.—No, sir.

Q.—You were asked about whether anything was done down to July and 20 then from July till 1927 with the shares, when you speak of the shares what do you have reference to? A.—I hardly know what to have reference to.

Q.—Do you draw a distinction between the shares themselves and the certificates?

MR. ROBERTSON: I think my friend should not suggest. A.—There is a difference between shares and certificates, there is no doubt in the world about that.

MR. TILLEY: Q.—What were you referring to when you say nothing was done about the shares? A.—About the certificates.

Q.—Did they stand in your Mother's name except the thirty shares? A.—I 30 am not sure of that.

HIS LORDSHIP: Three shares.

MR. TILLEY: Q.—The three was in a certificate for thirty. A.—I don't know whether we endorsed all the certificates the day we endorsed that or not.

Q.—Do you know as a matter of fact whether in the interval you had endorsed or had not endorsed all the share certificates? A.—I cannot remember.

MR. ROBERTSON: It is not a matter of what this witness knows under my friend's careful questioning, it was a question about what he was being examined about when I was asking him, it was not with regard to certificates at all. 40

HIS LORDSHIP: Shares, of course.

MR. ROBERTSON: I was not talking about certificates at all.

MR. TILLEY: You were asked as well what was done, can you fix the time when you got Exhibit 13?

MR. ROBERTSON: He mentioned a time this morning, I did not ask him anything about it.

MR. TILLEY: I don't know that he did.

MR. ROBERTSON: He said July.

MR. TILLEY: I think it runs to September.

HIS LORDSHIP: He said it was September; he got a second one in July and a third one in September.

MR. TILLEY: So at least there he said carried down to a date in September, I don't know whether you can say anything more definite than that as to when you got it? A.—No, after that date.

Q.—Then you were asked about the payment of legacies, I don't know
10 just what point is raised about that but I have here a bundle of releases signed by legatees, do you remember how you carried through the payment of the legacies, that is as to who issued the cheques in favour of the legatees, the cheques that were actually sent? A.—I don't remember whether they were paid by Hall & Stevenson.

MR. TILLEY: I might ask Mr. Hall for the cheques.

MR. HALL No, they were not paid by us.

MR. TILLEY: The releases are all drawn by you.

MR. HALL The executors issued their own cheques.

MR. TILLEY: Do you remember about that, which way it was done?
20 A.—No, I cannot recall that.

Q.—You have not looked up your cheques for that? A.—No.

Q.—But I have a bundle of releases here drawn by Hall, Hall & Stevenson, I don't know whether my friend wants them in or not; they are dated.

MR. ROBERTSON: I don't know that my friend is entitled to do this; I was asking for something to fix the time when certain things were actually paid, I don't think my friend is entitled to get on the record this way the date of the releases.

MR. TILLEY: My friend was asking for the date of the cheques, I have not the cheques but I have the documents executed by the legatees.

30 MR. ROBERTSON: Anybody knows dates are often put in differently from the dates of payment.

HIS LORDSHIP: He rejected them, they cannot go in now unless by consent, it would not be in re-examination.

MR. TILLEY: I do not quite follow, but my friend examined with regard to dates and he rejected documents, I would not have thought it would have prevented me from putting in the documents in reply on the point he was asking about.

HIS LORDSHIP: He was particularly wanting to know the date of the payments as evidenced by the cheques that were issued, and evidently he took
40 the position that the releases would not show that. There is no doubt about the legacies having been paid some way.

MR. TILLEY: Let me put it this way: Did you personally transmit the cheques to the legatees or did Mr. Hall? A.—Mr. Hall did.

Q.—So that the date the cheque was forwarded, no matter whose cheque it was, would at any rate be the date — the date when the cheque was sent would be shown by his letters? A.—Yes, I should think so.

(Continued)

MR. ROBERTSON: It might and might not; the witness does not know it.
HIS LORDSHIP: Assuming there was a letter.

MR. TILLEY: I presume a payment would hardly be made without a letter accompanying the cheque.

Q.—You did not transmit the money to the legatees? A.—I don't think I did.

Q.—You were asked, I appreciate I am touching upon a point Your Lordship has ruled upon, but you were asked about books that were kept, when the matter was put in the hands of the auditors did they set up some books? A.—I believe so.

Q.—As shown by what you saw there or how?

10

MR. ROBERTSON: Let us have the books, I have asked for them.

MR. TILLEY: Which book?

MR. ROBERTSON: I should have a chance to cross-examine.

HIS LORDSHIP: The witness said before the books the auditor set up was the report.

MR. TILLEY: He said also a journal. A.—That is all included in that.

MR. TILLEY: What he means they are mentioned in this report.

MR. ROBERTSON: No.

HIS LORDSHIP: Perhaps he will say what he does mean; what do you mean about there being any books, where are they? A.—I don't know of any other books than I have shown here. 20

Q.—Then what point is it you refer to as a book? A.—The books that Mr. Lowrie drew up there and incorporated in that paper.

Q.—Where are they now? A.—Right there.

Q.—The thing that Mr. Tilley has in his hand? A.—Yes.

MR. ROBERTSON: That is the report.

HIS LORDSHIP: That is what he said before.

MR. TILLEY: The report contains journal entries, cash book entries and set it all up, that is what they did, that is the way they proceeded, and that is the report in a sense, and in another sense the report includes it; I should like to put it in. 30

HIS LORDSHIP: You cannot put it in in that way.

MR. TILLEY: Your Lordship will appreciate that the auditors so far as the report is concerned is the first sheet, other things are the things they set up and refer to in their report, and those are part of this document; I don't know whether I made that clear.

HIS LORDSHIP: Absolutely as far as what you say is concerned it is perfectly clear; I was merely wanting to get the facts from the witness what it was he meant by books; I have got what I wanted now, but that does not justify your putting that report in. 40

MR. TILLEY: I only wanted to make it clear so that Your Lordship will appreciate what the document is. It is a document of that kind with a report plus these statements or books following in which things are actually set out, and what I desire to do is to show that that of course was put in the hands of the executrix and what the executrix had done for the purpose of showing these very transactions.

Q.—I am asking another question and I ask the witness not to answer until Your Lordship has ruled: Why did you give two copies to your co-executrix?

MR. ROBERTSON: I object, I did not cross-examine about that.

HIS LORDSHIP: I don't think that is admissible unless there was some direction or something else that has not appeared.

MR. TILLEY: Q.—Was there a direction? A.—What do you mean?

Q.—As to what she was to do with it? A.—Yes.

MR. ROBERTSON: That also is objectionable.

HIS LORDSHIP: Of course what has been said now is suggestive of what
10 he should say in answer; I am partially to blame for that myself.

MR. TILLEY: Your Lordship put it unless there was a direction, I would have thought the evidence could be put in apart from that feature and I was trying to follow from that angle as to what was done with it.

HIS LORDSHIP: He has given his evidence in chief and also in cross-examination and by pointedly referring to that very transaction, he has not seen fit to say that he gave directions to her.

MR. TILLEY: I did not put that in because I understood Your Lordship ruled the report out and what direction accompanied it I thought would not be evidence if the report was not evidence.

20 HIS LORDSHIP: It is still not evidence because the report is not in.

MR. TILLEY: I understood Your Lordship had ruled that, but I thought probably Your Lordship was suggesting that we could give evidence with regard to what directions were given.

HIS LORDSHIP: No, I am assuming an admissible document given to his aunt in the way this was, it would not be evidence as to why he gave it to her unless it is made to her at the time, that is an admissible document; this is not an admissible document.

MR. TILLEY: I asked the witness what was to be done at the time.

HIS LORDSHIP: What value is that, because the document itself is not
30 in. You are asking the witness now or proposing to ask the witness what he told his aunt to do with it, for instance, to do with what? With a document that we know nothing about.

MR. TILLEY: It is not my fault you do not.

HIS LORDSHIP: I think you had better drop that right there; I don't think that is admissible.

MR. TILLEY: Well, I think that is all, Mr. Wood.

40 DOUGLAS JOHN LAWRIE, Sworn. EXAMINED by

MR. TILLEY: Q.—You belong to an accountant firm in Peterborough? A.—Yes.

Q.—Called what? A.—Morris and Lawrie.

Q.—And were you employed by the executors in 1925? A.—Yes, sir.

Q.—To do what? A.—To prepare a statement of the estate of Mary G. Wood.

Q.—When you say a statement? A.—I mean a statement of receipts and disbursements, on account of capital and on account of revenue.

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Q.—What was furnished to you with which to do that work? A.—Certain statements, a statement prepared by Hall, Hall & Stevenson, the bank books, the cheque books and certain slips with information pertaining to the deposits.

Q.—With those were you able to follow the transactions of the estate through? A.—Yes, I had no difficulty.

Q.—It is suggested that they were in skimpy form? A.—I was able to follow them through, they were just an analysis of the deposits, the deposits appear in the bank book, the only source of revenue for the estate were from the bonds which could be checked back.

Q.—The transactions were ins and outs in money? A.—Yes. 10

Q.—You had the bank book and these slips? A.—And the cheque book.

Q.—Did you at that time set up a distribution of the residuary estate between Mr. Wood and three infants or the three persons who were entitled to the other half of the residue? A.—Yes.

MR. ROBERTSON: I object, My Lord, that that is giving evidence of a document whis is not admissible.

HIS LORDSHIP: The same thing.

MR. TILLEY: I ask Your Lordship to note that I am putting to a witness now to say that under instructions from the executors he did set up such a division. 20

HIS LORDSHIP: The executor himself Mr. Wood said that he gave the instructions.

MR. TILLEY: It is a thing in respect of which an executor may act without taking his co-executor with him, my submission — possibly I should ask him so that that point will be clear; I assume that it was with Mr. Wood that you dealt? A.—Yes.

MR. TILLEY: I ask the liberty to ask the witness whether on the instructions he set up at that time a division of the residue between the defendant on the one side and the three who were interested in the other half of the residue, appropriating trust securities to the latter and Canada Cement stock to the former. 30

HIS LORDSHIP: I hold that that is not admissible, in line with the exclusion of the other evidence.

MR. TILLEY: I am sure Your Lordship will appreciate I am trying to get my points.

HIS LORDSHIP: Yes.

MR. TILLEY: Do not answer this until it is ruled on: I ask the witness whether in connection with the statement so set up he balanced the benefits of one side with the other so that they would be equal as between the parties.

MR. ROBERTSON: I object to that. 40

HIS LORDSHIP: That is the same.

MR. TILLEY: I ask one question more, how many copies he handed to the executors or to the defendant?

HIS LORDSHIP: That is not admissible either.

MR. TILLEY: And then may I put this question to the witness, where did he do the work, was it done at the house or at his office and was Miss Edwards there when he was doing it?

HIS LORDSHIP: No harm in that. A.—I did the work at Mr. Wood's house, that is I prepared, I got all my information or prepared my rough papers, I may have done some work at my own office, I did the typing at my own office.

Q.—Was his aunt Miss Edwards there? A.—I cannot definitely say; she did not live there, she may have passed through, she may have been in the house, I don't remember definitely Miss Edwards being there.

10 Q.—Can you remember how long your work took? A.—Can I refer to any slips?

Q.—Yes, just a matter of time? A.—It was on October 6th, 7th, 8th, 9th, 15th, November 4th, 23rd, 24th and 25th of 1925.

Q.—And when was your report completed or your statement? A.—It would be completed I would say around the 25th November, 1925.

Q.—Do not answer this until it is ruled upon: Was the whole document in the nature of a report merely or did it set up accounts, and if so what character?

MR. ROBERTSON: I object.

HIS LORDSHIP: That is not admissible.

20 MR. TILLEY: Well, Mr. Lawrie, I have not got much from you but I think that is all I am asking.

HIS LORDSHIP: Have you anything, Mr. Robertson?

CROSS-EXAMINED by MR. ROBERTSON:

Q.—Just this: Mr. Lawrie, I do not follow precisely where you say you did the work? A.—I did the work in Mr. Wood's office at his house.

Q.—He has an office at his residence? A.—There was a desk, a room there, which he uses as an office, a safe was there.

Q.—Were you there on each of these days? A.—I would not say definitely, some of those days I may have worked at my office.

30 HIS LORDSHIP: You said you got your information at Mr. Wood's house? A.—Yes.

MR. TILLEY: I will rest on the case as it stands.

MR. ROBERTSON: There is no reply, My Lord.

HIS LORDSHIP: Is there anything counsel would suggest about winding up this case? I know you are both from Toronto, how long will it take to argue?

MR. TILLEY: It will take a while to argue it.

40 After further discussion with respect to argument, and it being suggested that the argument take place between Christmas and New Year's or immediately after New Year's, the case was adjourned sine die for argument at Osgoode Hall, Toronto.

Certified, a correct copy.

E. NIELD,

Official Reporter, S.C.O.

(Argument at Toronto, Ontario, 8th January, 1936)
JUDGMENT RESERVED

In the Supreme
Court of Ontario

Defendant's
Evidence
No. 10
Douglas John
Lawrie
Examination
18th December,
1935

(Continued)

Defendant's
Evidence
No. 10
Douglas John
Lawrie
Cross-
Examination
18th December,
1935

Discussion
18th December,
1935

Reasons for Judgment of Makins, J.

R. S. ROBERTSON, K.C., for Plaintiffs.

W. N. TILLEY, K.C., and J. F. STRICKLAND, K.C., for Defendant.

HON. G. N. GORDON, K.C., for Official Guardian.

(Action tried before Mr. Justice Makins without a jury at Peterborough, 18th December, 1935, and argued at Toronto 8th January, 1936.)

MAKINS, J.: Mary G. Wood, widow, died on 24th February, 1924, at the city of Peterborough, leaving a last will and testament in which she appointed the defendant Gerald A. Wood her son and her spinster sister Charlotte Isabella Edwards her executor and executrix. Another son James Russell Wood had predeceased her leaving his widow and the three plaintiffs his infant children and in 1922 the mother of these three infants was appointed Guardian of the said infants by the Surrogate Court Judge of the County of Peterborough. 10

The estate of deceased amounting to about \$167,000 consisted of Real Estate, Stocks and Bonds and a small amount of cash in banks and among other stocks there were 500 shares of Canadian Cement Company.

The will which was probated by said Executors provided a great many specific legacies and then by a residuary clause disposed of the residue and remainder "as to one half thereof to my son Gerald A. Wood" and "as to one half thereof to the children of my deceased son James Russell Wood to be divided equally between them per stirpes and to be paid to them as they respectively attain the age of 21 years." 20

By a codicil to said will on 29th November, 1923, the age as to when said children are to be paid both as to capital and income is advanced to 25 years.

At the expiration of one year from the death of the Testatrix the solicitor advised defendant that it would be necessary to set up the trust of the provision made for the children and accordingly the solicitor drafted Ex. 11 as a chart or proposed division of the Estate in setting up said Trust. This document shows 30

"G. A. Wood's share of Estate 485 shares Cement.....	\$49,788.90
Less adjustment (cash).....	2,629.21

\$47,159.69"

All the stocks and bonds not otherwise disposed of and including the six certificates for shares of all the Canada Cement stock held by the Estate remained throughout in the safety deposit box in the Bank which the testatrix had used in her lifetime. The said Cement certificates were registered in the name of Mary G. Wood and of the 500 shares the will provided that one Helen G. Corvolth should have 15 shares. 40

The defendant alleges that from and after the creation of Ex. 11 for some months of 1925 at the instance of the solicitor and in conference with his co-executrix the estate went through a process of distribution whereby he became entitled to the ownership of the 485 shares of cement stock, and it is to be

noted that the April and July dividends therefrom he deposited to the credit of the estate but thereafter the dividends were deposited to his own credit. He charged himself at the rate of \$102.00 per share although according to Ex. 7 which was put in by consent the shares were from February 1925 on worth considerably more than that.

In the fall of 1927 the Cement Company called in their stock and defendant was able to dispose of all 500 shares to the Montreal Trust Co. for \$250.00 per share and the said Trust Company's cheque for \$125,000, dated 1st December, 1927, payable to the order of Mary G. Wood was received by the defendant.

10 This cheque is endorsed "Estate Mary G. Wood, Gerald A. Wood, Charlotte I. Edwards, Executors" and the proceeds placed by defendant to his own credit in his own bank account. Miss Edwards died in 1928 and all seemed to be well until in 1935 defendant as sole executor petitioned to the Surrogate Court at Peterborough for the passing of his executors' accounts from the death of the testatrix. These accounts show the estate as having received under date 25th February, 1924, the sum of \$49,788.90, which are the proceeds of the said cement stock at \$102 per share. I should have said that on the receipt of the cheque as above defendant issued his cheque to Miss Corvolth for her 15 shares at the rate of \$250 per share.

20 On the passing of the accounts objection was made to the defendant's claim that he was the owner of the said stock and the claim was made that he should account to the estate for the profits he had made in the sale of it and the Surrogate Judge directed an issue to be tried as to the ownership of same. Hence this action.

It has been shown that the executors had difficulties with the Province of Ontario who were claiming succession duty and that until these difficulties had been disposed of in the summer of 1927 the said shares could not be transferred or disposed of.

I look upon Ex. 11 and the other documents supplementary thereto as

30 merely draft proposals not as to a distribution of the estate but as to the setting up primarily of the Trust for the children. The defendant has kept no books of account where it could be said that entries would show a distribution and an appropriation of said shares to him. There is no satisfactory evidence before me that his co-executrix knew anything about such proposed appropriation and it is perfectly clear that she took very little interest in estate transactions. Such keeping of accounts and banking as was done was all done by the defendant. At page 108 of the evidence referring to his co-executrix being at the solicitor's office discussing these shares he answers: "No, we did not discuss the cement

40 shares at any time particularly except that my aunt knew I was to take those over," etc., etc. He gives no evidence of any specific time or place or conversation he had with his aunt concerning his taking them. I am of the opinion that she was not a party to the transaction at all. The endorsement on the cheque, Ex. 2, is significant, it is simply endorsed in blank by defendant and his aunt. Why was it not endorsed payable to the order of defendant? Then although the children's mother, and sister-in-law of defendant, was their guardian and the children were vitally affected there is no evidence of either the guardian or children being consulted.

In the Supreme
Court of Ontario

No. 11
Reasons for
Judgment of
Makins, J.
5th February,
1936

(Continued)

Had the distribution taken place as alleged while it is true that the succession duty claim stood in the way of disposing of or transferring them at least they could have been endorsed by executors to defendant and defendant could have taken possession of the certificates and removed them instead of leaving them among the estate papers in the estate's deposit box. The defendant could have set up books which would have shown a clear intention to transfer these shares to him but nothing of this sort was done. The propriety and ability of an executor in these circumstances making a sale to himself of the property of the estate needs no comment.

There will be a declaration that the said shares at the time of their sale to the Montreal Trust Co. were the property of the estate and not of the defendant and that defendant must account for the profits he has made and dividends. I have no doubt but that the parties can with this finding adjust the matter among themselves. If that cannot be done plaintiffs may have a reference to the Local Master at Peterborough to take the accounts.

The plaintiffs make a second claim, namely: That if there was an appropriation made that is not valid having regard to the relationship of executor and cestui que trust I am of opinion that the pleadings do not raise this issue and I therefore do not consider it. If they should in the future require to make such a claim in another action this judgment shall be without prejudice to their bringing such action.

The plaintiffs should have their costs.

No. 12

Judgment of Makins, J.

In the Supreme
Court of Ontario

No. 12
Judgment of
Makins, J.
5th February,
1936.

THE HONOURABLE MR. JUSTICE MAKINS } Wednesday, the 5th day of
February, 1936

BETWEEN:

MARY ELIZABETH WOOD, JOHN DOUGLAS WOOD an infant by MARY ELIZABETH WOOD his next friend, and MARION RUSSELL WOOD an infant by MARY ELIZABETH WOOD her next friend,

Plaintiffs, 30

—AND—

GERALD ALLAN WOOD,

Defendant.

This action coming on for trial on the eighteenth day of December, 1935, at the Sittings holden at the City of Peterborough for the trial of actions without a Jury and on the eighth day of January, 1936, at the City of Toronto in the presence of Counsel for the Plaintiffs and Defendant, upon hearing read the pleadings and hearing the evidence adduced and what was alleged by Counsel aforesaid this Court was pleased to direct this action to stand over for Judgment and the same coming on this day for Judgment:

1. THIS COURT DOTH DECLARE AND ADJUDGE that the 485 shares of the Common Stock of Canada Cement Company Limited, referred to in the pleadings at the time of the redemption thereof on or about the First day of December, 1927, were held by the executor and executrix of the estate of the late Mary G. Wood as an asset of the said estate and were not the property of the Defendant personally.

2. AND THIS COURT DOTH FURTHER DECLARE AND ADJUDGE that the Defendant is liable to account to the Plaintiffs as residuary legatees entitled to one-half of the residue of the said estate for one-half of the moneys received by him upon the redemption of the said shares with interest thereon, and of the dividends received by him in respect thereof after due allowance is made for any part of the said residue set apart on account of the Plaintiffs' share thereof and for any interest received thereon.

3. AND THIS COURT DOTH ORDER AND ADJUDGE that it be referred to the Local Master of this Court at Peterborough to take an account of the amount for which the Defendant is liable to account as aforesaid.

4. AND THIS COURT DOTH FURTHER ORDER AND ADJUDGE that the Defendant do pay to the Plaintiffs or into Court for their account the sum so ascertained by the said Local Master.

5. AND THIS COURT DOTH FURTHER ORDER AND ADJUDGE that the Defendant do pay to the Plaintiffs their costs of this action including the costs of the said Reference forthwith after taxation thereof.

JUDGMENT signed this 3rd day of July, 1936.

"JOHN A. HARSTONE,"

Approved
J. C. M.
J.

Deputy Local Registrar,
S.C.O. at Peterborough.

Entered in Judgment Book Vo. "D"
at page 132, July 2nd, 1936.

30

"J. A. H."

No. 13

Notice of Appeal

TAKE NOTICE that the Defendant appeals to the Court of Appeal for Ontario from the judgment pronounced by the Honourable Mr. Justice Makins on the 6th day of February, 1936, and asks that the said judgment may be reversed and that judgment should be entered dismissing the action with costs, or in the alternative that a new trial may be had, upon the following amongst other grounds:

1. The judgment is against law and evidence and the weight of evidence.
2. The memorandum regarding distribution (Exhibit 11) and the other documents supplementary thereto were not draft proposals but recorded a division of the residue theretofore properly made and agreed to by the Defendant and his co-executrix.

In the Supreme
Court of Ontario

No. 12
Judgment of
Makins, J.
5th February,
1936.

(Continued)

In the Supreme
Court of Ontario

No. 13
Notice of
Appeal,
20th February,
1936.

In the Supreme Court of Ontario

No. 13
Notice of Appeal,
20th February, 1936.

(Continued)

3. The 485 shares of Canada Cement stock were validly appropriated to the Defendant.

4. The learned Judge erred in questioning the propriety and ability of the Defendant with respect to the appropriation aforesaid.

5. The learned Judge erred in his interpretation of the Defendant's evidence with respect to the knowledge and concurrence of his co-executrix.

6. The learned Judge should have held that the Defendant was not bound to account to the Plaintiffs for the money received by him in respect of the said shares.

7. The learned Judge should have held that the Defendant acted honestly 10 and reasonably and with propriety and that he and his co-executrix acted within their powers in connection with the division of the Estate.

8. Evidence, documentary and oral, was wrongfully excluded as appears by the transcript of evidence.

DATED the 20th day of February, 1936.

J. F. STRICKLAND,
Solicitor for the Defendant.

To:
Messrs. Hall, Hall & Stevenson,
Solicitors for the Plaintiffs.

20

In the Supreme Court of Ontario

No. 14
Reasons for Judgment of the Court of Appeal for Ontario,
Latchford, C. J. A.,
19th November, 1936.

No. 14

Reasons for Judgment of the Court of Appeal for Ontario.

W. N. TILLEY, K.C., AND	}	for the Defendant (Appellant).
J. F. STRICKLAND, K.C.,		for the Plaintiffs (Respondents).
R. S. ROBERTSON, K.C.,		for the Official Guardian.
MCGREGOR YOUNG, K.C.,		

LATCHFORD, C. J. A.: There seems to be no doubt that as a matter of law the defendant and his co-executrix, in the absence of bad faith, could have lawfully appropriated or transferred to the plaintiff the 485 shares of the Canada Cement Company in question in this appeal in satisfaction quantum sufficit of 30 the share in her residuary estate bequeathed to him by his mother.

At first I was inclined to think there was evidence to establish that the executors had made an appropriation of these shares which was equivalent to a transfer; but on careful perusal of the evidence and exhibits, especially Exhibits 11, 12 and 13, and a consideration of the cases mentioned under the head of "Appropriation" in Williams and Theobald, I have come to the conclusion that there was no appropriation of these shares to the defendant as he contends was the case.

In none of the cases cited by these text writers was there any doubt as to the fact of an appropriation. What was in issue was the legality of the appropria- 40 tion, and the law was held to be as I have stated it in the opening of my opinion.

Here the plaintiffs asserted that there was in fact no appropriation of these shares.

The intention of the testatrix was to divide the residue of her property, of which the cement shares constituted a large part, equally between the defendant, her son, and the plaintiffs the children of her deceased son.

10 Although the defendant's co-executrix lived until 1928, there was no transfer of the shares by her and her co-executor to him. That transfer, always assuming good faith, could have been made at any time prior to the sale of the shares or their redemption by the Company in 1927; but no transfer was made in that time.

The defendant says that exhibits 11 and 12 show the shares as his. I do not take the statements prepared by the solicitor for the executors as indicating more than a scheme of distribution proper at the time, considering the market value of the cement shares.

20 Exhibit 13, prepared according to the defendant at his instance by a firm of accountants, mentioned these shares under the head "and undisposed of". Whether this was made in 1925 or not is immaterial. Afterward the words and figures on Ex. 13, 495 shares Canada Cement stock and interest to 24th February, 1925, were scored through in ink. There was no finality about Exhibits 11 and 12, and they did not purport to dispose of the cement shares. At some time later the defendant wrote in ink on the face of Exhibit 11 words indicating that the shares had passed over to him. He does not know when he made that entry, and circumstances indicating that it was not made at the time the statement was prepared, or indeed for months later, are shown by the fact that when the appellant was paid the April dividend on the \$500.00 held by his mother's estate he credited the \$750.00 to his mother's estate and not to himself. The same thing happened with regard to the dividend paid in July. These facts are absolutely inconsistent with the contention that he and his co-executrix had agreed that he should be entitled to purchase the cement shares at \$102.00.

30 Instead of purchasing these cement shares at that time, he was actually selling about three hundred shares, some of which were owned by his wife. The excuse is given that there was a difficulty with the Province of Quebec as to succession duty. That dispute made little difference. If there was liability the shares would bear that liability whether transferred or not. Liability depended not on the transfer but on the fact that the shares belonged or had belonged to the estate.

40 It is of minor importance, but still of significance, that the defendant kept no books. The thirty-five shares specifically bequeathed to a lady were included in the sale, and it was their proceeds at \$250 a share that were paid by the defendant in satisfaction of this legacy. It is also of some moment that entries made on slips of paper are of extremely doubtful value as compared with entries made in consecutive order in books of account. His evidence as to appropriation was not corroborated, and the learned Judge who saw him in the witness box did not credit his evidence that there had been an appropriation to himself of the shares. When the shares were sold, they were still for the most part registered in the name of the testatrix. The \$125,000 paid in redemption at \$250 a share was paid by a cheque in favour of the testatrix, and that cheque was endorsed

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Reasons for
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In the Supreme
Court of Ontario

No. 14
Reasons for
Judgment of
the Court of
Appeal for
Ontario,
Latchford, C. J. A.
19th November,
1936.

(Continued)

Riddell, J. A.

by the defendant and his co-executrix as such. There are other facts referred to by the learned Trial Judge which lead me to agree in his opinion and to hold, as I do, that his judgment should be affirmed and the appeal dismissed with costs.

RIDDELL, J. A.: This is an appeal from the judgment at the trial of Mr. Justice Makins, 6th February, 1935, wherein he decided that certain shares were not the property of the defendant, and ordered him to account for them to the Estate of which he is executor.

The facts are as follows: The late Mary G. Wood died in 1924, having in her estate, inter alia, 500 shares of the common stock of the Canada Cement Company, Limited; of these, she by her Will, left 15 shares to her niece, Helen Georgina Carvolth; the residue of the estate, including, inter alia, the remaining 485 shares she divided equally between her son, the defendant, and the infant children of a deceased son, the plaintiffs. The defendant and his aunt, Charlotte Isabella Edwards, a lady advanced in years, were the executor and executrix of this will; she died in November, 1928, leaving the defendant, in sole control of the estate. The shares which had been registered in the name of the testatrix, and left with the certificates unendorsed, remained in the hands of the defendant until 1927, when on a reorganization of the Cement Company, the certificates, endorsed by the executor and executrix, were turned in to the Company, and the Company issued its cheque, dated December 1st, 1927, for \$125,000 (i.e. \$250 per share) payable to the testatrix. This cheque was endorsed by executor and executrix; the defendant issued a cheque to Miss Carvolth for \$3750 for her 15 shares. The dispute in this action is whether the defendant had the right to treat the shares and the money received on their surrender as his own. The plaintiffs claim that these were and are part of the estate for which the defendant, as executor must account; the defendant claims that in 1925, the shares became his property. The learned Trial Judge found in favour of the plaintiffs' contention, and the defendant now appeals.

The contention of the defendant is based upon the allegations that, the testatrix having died, February 24th, 1924, the solicitor for executor and executrix advised them that it was their duty to distribute the estate at the end of one year from the death, or they would be liable thereafter for any loss that might occur from their holding securities which were not authorized trustee investments and that a trust of authorized trustee investments should be set up for the plaintiffs' share of the residue. It was then agreed by the executors to make such a distribution and to set up such a trust; and they set aside certain bonds to provide for annuities and distributed the residue of the estate by appropriating authorized trustee investments either already in the estate or to be bought for the plaintiffs' share, and non-authorized investments for the defendant's share. Difficulties connected with the Succession Duties made it impossible to transfer the shares till 1927, but it was agreed that the 485 shares should be appropriated to the defendant's share, and authorized investments made to bring the plaintiffs' share up to the value of that of the defendant. This is the appropriation that is relied upon by the defendant to entitle him to all the 485 shares.

The learned Trial Judge found that the various documents produced were merely draft proposals and not a distribution of the estate; and says there was no satisfactory evidence before him that the executrix knew anything about the alleged appropriation, and finds that there was no distribution as alleged by the defendant.

It is not disputed that such an appropriation as that alleged by the defendant could be validly made by the two, the defendant as executor and his aunt as executrix; but the alleged transaction is denied, and the whole question is one of fact.

10 I have read the evidence with care; and while, had I been the Trial Judge, I might have arrived at a different conclusion, I find it impossible for me to say that the learned Judge was wrong — to doubt is to affirm, and I think the appeal must be dismissed with costs.

MASTEN, J. A.: In this case I have had the privilege of reading the judgment of my brother Henderson, and agreeing as I do both with the conclusion at which he has arrived and with his reasoning, I desire to add only one observation.

I think that the appropriation of assets by the executors and trustees is a question of intention though obviously it must be evidenced by some action in order that it may clearly appear. Here I am satisfied that the intention to
20 appropriate and divide existed, and that action was taken by the setting apart in a separate account of the trustee securities which were appropriated to the infants.

It perhaps affords a fair test of whether such intention actually existed, to inquire whether if the common stock of the Cement Company had fallen in value down to \$50 per share instead of going up to \$250, could the defendants have brought the shares which he had been holding in hotchpot and shared in the trustee securities theretofore set apart for the infants?

I would allow the appeal and dismiss the action.

30 HENDERSON, J. A.: An appeal from the judgment of Makins, J., of February 6th, 1936, declaring that 485 shares of the common stock of Canada Cement Company Limited were on their redemption on or about the 1st day of December, 1927, held by the executor and executrix of the estate of the late Mary G. Wood as an asset of her estate and were not the property of the defendant, and directing an accounting.

Mary G. Wood died on or about the 24th day of February, 1924, leaving her surviving the plaintiffs who are the children of James Russell Wood, deceased, who was a son of Mary G. Wood and the defendant who is also her son. By her last will and testament dated November 29th, 1923, Mary G. Wood
40 made a number of bequests of legacies, and then bequeathed an annuity to her niece Gertrude C. Monette of \$400 and a similar annuity to her niece Marion Edwards. Also a similar annuity to her nieces E. Cameron Edwards and Florence Edwards and the survivor of them.

She then made a number of bequests of securities, among others a bequest of 15 shares of the common capital stock of Canada Cement Company Limited. She also disposed of certain parcels of real estate, and then finally the will contains the following provisions:

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No. 14
Reasons for Judgment of the Court of Appeal for Ontario,
Riddell, J. A.,
19th November, 1936.

(Continued)

Masten, J. A.,

Henderson, J. A.

“ALL the REST RESIDUE AND REMAINDER of my Estate real and personal which I am seized or possessed of or entitled to or over which I have any power of appointment I GIVE DEVISE and BEQUEATH as to one half thereof to my son Gerald A. Wood and as to one half thereof to the children of my deceased son James Russell Wood to be divided equally between them per stirpes and to be paid to them as they respectively attain the age of twenty-one years, the share of any of the said last mentioned children who shall die before receiving his or her share and without leaving issue him or her surviving to be divided equally between his or her surviving brother and sister or sisters as the case may be.

10

“AND I APPOINT my said son GERALD A. WOOD and my said sister CHARLOTTE ISABELLA EDWARDS Executor and Executrix of this my Will.”

Letters Probate were granted to the executor and executrix named in the will, who undertook the administration of the estate.

Among the assets of the estate were 500 shares of the common stock of Canada Cement Company Limited, which were evidenced by a number of certificates issued to and standing in the name of the deceased Mary G. Wood.

Some time probably shortly before the 24th day of February, 1925, which would be one year from the date of the death of the testatrix, the executor and executrix were advised by the solicitor who was employed by them in connection with the administration of the estate, that it was their duty, at the expiration of such year, to make an appropriation of the residue of the estate in accordance with the disposition made of it by the testatrix, and the executor and executrix acting in accordance with this advice which appears to me to have been proper advice, made an appropriation.

20

After specific and pecuniary legacies were satisfied, and after provision was made for the annuities, there remained as residue, assets to the value of some \$95,000 or thereabouts which consisted partly of trustee securities, that is to say securities in which the trustees are entitled by law to invest and partly of non-trustee securities including 500 shares of the common capital stock of the Canada Cement Company Limited already referred to.

30

As I have mentioned, 15 shares of this stock were bequeathed to Helen Georgina Carvolth.

The agreement which was arrived at was that the defendant would take in settlement of his share of the residue, the 485 shares of Canada Cement Stock at \$102 per share which was the market value on February 24th, 1925, one year from the death of the testatrix and that trustee securities on hand or to be acquired would be apportioned as the plaintiffs' share of the residue. This was subject to such adjustment as might be necessary to make the division an equal one. This involved a number of transactions by way of the sale of securities which did not answer the description of trustee securities, and the investment of the proceeds in trustee securities.

40

The evidence is somewhat indefinite as to the period of time occupied in these transactions and as to the date at which a statement of distribution was prepared by the solicitor for the estate, but sometime during the year 1925 and prior to December, such a statement was prepared by the solicitors and is

Exhibit 11 in the action. This statement shows the provision made for specific legacies, the sales and the proceeds realized from the sale of bank stocks, and the investments purchased, and among the items set forth therein is the following:

"On hand 485 shares Canada Cement at 102.....	49,470.
Interest.....	318.90
	49,788.90"
Total	

and opposite this in brackets the following:

10 "Transferred 24th Feb. 1925 to G. A. Wood."

It is shown that ten thousand dollars' worth of guaranteed railway bonds, one of the purchases made to provide trustee securities, was on June 20th, 1925, and as this item appears in this statement, it is evident that the statement was made up after that date. This statement further contains an item, "adjustment re Canada Cement stock \$2,629.21," which, according to the evidence was an amount which it was then estimated it would be necessary for the defendant to pay to bring the value of the Cement stock received by him to an equal amount with the value of the securities which were appropriated for the plaintiffs' share of the residue.

20 On a separate sheet forming part of Exhibit 11 appears the following:

"Interest on uninvested portion from 24th February to dates of investment payable by G. A. Wood.

G. A. Wood's share of estate 485 shares Cement.....	49,788.90
Less adjustment (cash)	2,629.21
	47,159.69

Mr. Wood to be charged with interest on uninvested portion of children's share to date of investment at 4%."

30 Then there is a further document, Exhibit 12, which is a typewritten document and headed "Executors' Accounts up to Aug. 28/25 prepared by Hall & Hall." A number of items have been written in to this document in pen and ink. For instance above the printed heading in pen and ink is "Receipts up to 24th Feb. 1925". Then in the body of the document under an item of February 5th, 1925, is written in in ink, "Feb. 24 Proceeds 485 shares Cement @ 102 plus int. 49,788.90" and several other items of different amounts are also written in in ink, but nothing else which I think is of importance in this action.

40 It plainly appears upon a consideration of these documents that Exhibit 11 was the first statement prepared probably in the summer of 1925 and that Exhibit 12 was prepared sometime thereafter, but it seems to be clear that both of them were prepared before December, 1925, because in December, 1925, a firm of auditors was employed by the executors to audit the accounts and make an accurate division of the residue so as to ascertain its exact amount and thereby ascertain the amount of the one-half to which the plaintiffs and the defendant were respectively entitled. The fact that this was done and a report made appears in evidence but objection by counsel for plaintiffs to its

admission as evidence was sustained by the Trial Judge and therefore the document is not before us.

Owing to a re-organization of the Canada Cement Company Limited which was projected in the fall of 1927 and to the desire of the company to redeem its outstanding shares which, being common shares, were not callable, the defendant was able to dispose of the 500 shares of its stock which in my view had been appropriated to him as his share of the residue for \$250.00 per share and thereby to make a very large profit. There is in evidence the cheque of the Montreal Trust Company for \$125,000 dated 1st December, 1927, payable to the order of Mary G. Wood and endorsed "Estate Mary G. Woods, Gerald A. Wood, Charlotte I. Edwards, Executors," and the proceeds of this cheque were placed by the defendant to his own credit in his own bank account, and he issued his cheque to Helen Georgina Carvolth for the proceeds of her fifteen shares. 10

Charlotte I. Edwards, the defendant's co-executor died in 1928 and it appears that the present dispute arose when, in 1935, the defendant brought in his accounts to be passed in the Surrogate Court of the County of Peterborough.

A separate bank account for the plaintiffs' moiety of the residue was opened and all income received from the securities which had been appropriated to them were deposited in this account, it being the duty of the executors to accumulate the income in accordance with the terms of the will. 20

Subsequent to the appropriation to him of the Cement Company shares, the defendant deposited the April and July dividend cheques of 1925 in this separate account of the plaintiffs' moneys, and his explanation of this is that he expected at that time that it would be necessary for him to make a cash contribution in accordance with the suggestion contained in Exhibit 11 to balance his half of the residue with that of the plaintiffs.

The mother of the plaintiffs was appointed their guardian, and there is evidence that statements of the income on the plaintiffs' share of the residue were furnished annually, commencing in 1925 to the guardian in order that proper income returns to the Government should be made on their account and also that the defendant in the income returns made by him, accounted for the income on the Cement stock for the year 1925, and subsequently, and paid the income tax thereon. The income returns that were made were tendered in evidence but were excluded, but so much as I have stated, appears in evidence. 30

It appears that in her lifetime the testatrix had a safety deposit box in which she kept her securities and that after her death the executors continued to keep the securities in this same box. 40

It further appears that no transfer was made of the Cement Company shares out of the name of the testatrix, and the evidence is that both the Province of Ontario and the Province of Quebec were claiming Succession Duty on the value of these shares and that as this matter was not adjusted until shortly before the stock was sold, a transfer could not be made of the shares until that time.

Exhibit 7 in these proceedings is a schedule giving quotations of the high

and low market quotations for Canada Cement Stock commencing with January, 1925, and ending with December, 1926, and a study of these quotations confirms the fact that \$102 was the fair market value of the stock in February, 1925, that while there were fluctuations there was no great appreciation of the stock for many months thereafter. The great appreciation which took place, for the reasons I have stated, appears to have been a purely fortuitous event which could not have been foreseen at the time the appropriation of the asset was made, even assuming that that appropriation is not to be taken as of February, 1925, but as of December, 1925. I am of opinion, however, that the appropriation should be deemed to have been made at the former date, and that the carrying out of the agreement and arrangements then entered into by the executors on the advice of the solicitors was merely in order to complete the same by the necessary financial transactions.

There appears to be no dispute that there was an effective appropriation of one-half of the residue to the plaintiffs, and I am unable to understand how it can be argued that this did not involve an appropriation of the security representing the remaining half of the residue to the defendant. Apart from his agreement to accept it in making the appropriation to the infants, he must be taken to have accepted it.

20 There is no complaint of an under-valuation of the Cement Company's stock at the time I have concluded the appropriation was made. No charge of negligence is made against the defendant as an executor or against his co-executor. No charge of breach of his duty or of fraud as an executor is made against him. What is said is that in fact and in law no appropriation was made and with this contention I am unable to agree. The whole transaction appears to have been open and aboveboard, and made with the full knowledge of the defendant's co-executor. Naturally she does not appear to have taken as active a part in the administration of the estate as the defendant, yet there is ample evidence that she was informed of everything that was done.

30 One extremely strange circumstance arises in this case. It appears throughout the evidence that what was done was so done upon the instructions and advice of the solicitor for the estate and that the documents which evidence the transaction were prepared by that solicitor. It further appears that he is the solicitor for the plaintiffs in this litigation, that he was present at the trial and gave no evidence. If there is any untruth in the evidence given by the defendant, the solicitor is the one living witness who could contradict him, and in the absence of such contradiction (and there is no other) I think the Court should accept the defendant's evidence.

40 Counsel for the defendant did not press for a new trial on the ground of exclusion from evidence of the auditors' report to which I have referred, his argument being that the fact that the auditors were employed by the estate and the report made is sufficient for his case. With this I agree, although if it should be thought necessary that this additional evidence should be on the record, I would be of opinion that it should be admitted.

A number of authorities were cited to us which, in the view I take it is unnecessary for me to discuss. It is clear, I think, that under such circum-

In the Supreme Court of Ontario

No. 14
Reasons for Judgment of the Court of Appeal for Ontario,
Henderson, J. A.,
19th November, 1936.

(Continued)

Middleton J. A.

stances an appropriation of assets can be made and therefore the sole question here is, whether it was made, and on the uncontradicted evidence I am clearly of opinion that it was.

I am of opinion, also, that having regard to the contents of the will to the different classes of securities of which the estate consisted, that it was the duty of the executors to make an appropriation which would, in the absence of an agreement by the defendant to accept the non-trustee securities, have necessitated a sale of these at the then market price.

For these reasons I think the appeal should be allowed and the action dismissed with costs here and below.

MIDDLETON, J. A.: I agree.

10

No. 15

In the Supreme Court of Ontario

No. 15
Order of The Court of Appeal for Ontario,
19th November, 1936.

Order of the Court of Appeal for Ontario. L.S. \$2.30
IN THE SUPREME COURT OF ONTARIO

THE HONOURABLE THE CHIEF JUSTICE
IN APPEAL
THE HONOURABLE MR. JUSTICE RIDDELL
THE HONOURABLE MR. JUSTICE MIDDLETON
THE HONOURABLE MR. JUSTICE MASTEN
THE HONOURABLE MR. JUSTICE HENDERSON

Thursday the 19th day of
November, 1936.

20

BETWEEN:

MARY ELIZABETH WOOD, JOHN DOUGLAS WOOD, an infant, by MARY ELIZABETH WOOD his next friend and MARION RUSSELL WOOD, an infant, by MARY ELIZABETH WOOD her next friend,

(SEAL)

Plaintiffs,

—AND—

Law Seal
30c

GERALD ALLAN WOOD,

Defendant.

1. UPON MOTION made unto this Court on the 28th and 29th days of September 1936 by counsel on behalf of the Defendant, in the presence of counsel for the Plaintiffs, by way of appeal from the judgment pronounced herein by the Honourable Mr. Justice Makins on the 5th day of February 1936, upon hearing read the pleadings, the evidence adduced at the trial and the said judgment, and upon hearing counsel aforesaid, this Court was pleased to direct that the said motion stand over for judgment and the same coming on this day for judgment.

2. THIS COURT DOTH ORDER that the said appeal be and the same is hereby allowed.

3. AND THIS COURT DOTH FURTHER ORDER that the said judgment be

30

and the same is hereby varied and as varied be as follows:

“1. THIS COURT DOETH ORDER AND ADJUDGE that this action be and the same is hereby dismissed with costs to be paid by the Plaintiff Mary Elizabeth Wood to the Defendant forthwith after taxation thereof.”

4. AND THIS COURT DOETH FURTHER ORDER that the Plaintiff Mary Elizabeth Wood do pay to the Defendant his costs of this appeal forthwith after taxation thereof.

“D’ARCY HINDS,”

Registrar, S.C.O.

In the Supreme Court of Ontario

No. 15
Order of The Court of Appeal for Ontario, 19th November, 1936.

(Continued)

10 Entered in Judgment Book, Vol. “W,”
at page 149, 11th January, 1937.
“J. A. H.”

No. 16

Order of Latchford, C. J. A.

IN THE SUPREME COURT OF ONTARIO

THE HONOURABLE THE CHIEF JUSTICE IN }
APPEAL IN CHAMBERS }

Wednesday, the 7th day
of April, 1937.

BETWEEN:

MARY ELIZABETH WOOD, JOHN DOUGLAS WOOD, ~~_____~~
20 ~~Wood his next friend~~ and MARION RUSSELL WOOD an infant by MARY
ELIZABETH WOOD her next friend,

Plaintiffs,

—AND—

GERALD ALLAN WOOD,

Defendant.

In the Supreme Court of Ontario

No. 16
Order of Latchford, C. J. A., 7th April, 1937.

UPON the application of the Plaintiffs for an Order allowing the security of the Plaintiffs on the appeal of the Plaintiffs to His Majesty in His Privy Council from the Judgment of the Court of Appeal for Ontario pronounced herein on the 19th day of November, 1936, in the presence of Counsel for the
30 Defendant, upon reading the pleadings and proceedings herein, the said Order of the Court of Appeal herein dated the 19th day of November, 1936, and the reasons for the said Judgment of the Court of Appeal and the certificate of payment into Court of the sum of \$2000.00, and upon hearing what was alleged by Counsel aforesaid;

1. IT IS ORDERED that the said sum of \$2000.00 paid into Court by the Plaintiffs as security that they will effectually prosecute their appeal to His Majesty in His Privy Council from the said judgment of the Court of Appeal for Ontario and pay all costs and damages that may be awarded in case the judgment appealed from is affirmed or in part affirmed, be and the same is
40 hereby approved and allowed.

In the Supreme Court of Ontario
No. 16
Order of
Latchford, C. J. A.,
7th April, 1937.

2. AND IT IS FURTHER ORDERED that an appeal by the Plaintiffs to His Majesty in His Privy Council from the said judgment of the Court of Appeal for Ontario be and the same is hereby admitted.

3. AND IT IS FURTHER ORDERED that the costs of this application be costs in the said appeal.

“D’ARCY HINDS,”
Registrar, S.C.O.

Entered O.B. 161, page 380,
April 7th, 1937. “H. F.”

No. 17

10

Order of F. H. Barlow, Esq., Master

IN THE SUPREME COURT OF ONTARIO

THE MASTER: } Saturday, the 27th day of
March, 1937.

In the Supreme Court of Ontario
No. 17
Order of
F. H. Barlow, Esq.,
Master,
27th March, 1937

BETWEEN:

MARY ELIZABETH WOOD, JOHN DOUGLAS WOOD an infant by MARY ELIZABETH WOOD his next friend and MARION RUSSELL WOOD an infant by MARY ELIZABETH WOOD her next friend,

Plaintiffs,

—AND—

20

GERALD ALLAN WOOD,

Defendant.

UPON the application of the Plaintiffs in the presence of Counsel for the Defendant, upon reading the Affidavit of John Douglas Wood filed, and it appearing that John Douglas Wood has now attained the age of twenty-one years and desires to proceed in his own name with his co-Plaintiffs with an appeal herein to His Majesty in his Privy Council;

1. IT IS ORDERED that the style of cause herein be and the same is hereby amended from this date forth by striking out the words “an infant by Mary Elizabeth Wood his next friend” where the same appear therein after the name of John Douglas Wood, and that the proceedings be amended accordingly. 30

2. AND IT IS FURTHER ORDERED that the costs of this application be costs in the cause.

“F. H. BARLOW,”
M.

Entered O.B. 161, page 361,
April 5, 1937. “E. B.”

PART II. — EXHIBITS

Exhibit 1.

(Plaintiffs' Exhibit)

**Certified Copy Ledger Sheet for Mary G. Wood of Transfer Agent for
Canada Cement Co. Dated 16th December, 1935.**

In the Supreme
Court of Ontario
Exhibits.

Ex. 1.
Certified Copy
Ledger Sheet for
Mary G. Wood
for Canada Cement
Co., dated
16th December,
1935.

CANADA CEMENT COMPANY, LIMITED
COMMON

Sheet No.

(COPY)	Date	Certificate No.	Debit	Credit	Ck.	Balance
10	21-1-19					
	1916					
	Apr. 18	1767		100.		
		10516		30.		
		1768		100.		
		10518		70.		300.
	1921					
20	Feb. 3	171		100.		
		2		100.		500.
	1927					
	Dec. 16	1767	100.			
		1768	100.			
		172	100.			
		171	100.			
		10518	70.			
		10516	30.			

30 Certified a true copy,
THE ROYAL TRUST CO. MONTREAL TRANSFER AGENT,
Transfer Officer, 16th December, 1935.

In the Supreme Court of Ontario
Wood v Wood

This is Exhibit No. 1 the property of
the plaintiff, this is produced by the
plaintiff this 18th day of Dec., 1935.

40 J. A. Harstone,
Deputy Local Registrar at Peterborough.

Exhibit 3.

(Plaintiffs' Exhibit)

**Receipt of Montreal Trust Company for 500 Shares Common Stock of
Canada Cement Company, Dated 18th November, 1927**In the Supreme
Court of OntarioExhibits.
Ex. 3.
Receipt of
Montreal Trust
Company for
500 Shares
Common Stock
of Canada Cement
Company dated
18th November,
1927

C No. 1789

THE MONTREAL TRUST COMPANY

Receipt
For Share Certificate of
CANADA CEMENT COMPANY LIMITED
COMMON SHARES

10

The Montreal Trust Company (hereinafter called the "Trust Company") hereby acknowledges to have received from Mary G. Wood (hereinafter called the "Depositor") a certificate for Five Hundred shares of the COMMON stock of Canada Cement Company Limited, duly endorsed, and the Trust Company hereby acknowledges that the said certificate has been deposited with it to be dealt with and it hereby undertakes to deal with it as follows, namely:

The said certificate is to be surrendered on or after November 22nd, 1927, to, or to the order of Messrs. Wood, Gundy & Company, Limited, upon payment to the Trust Company of \$250.00 per share of COMMON stock, represented by
20 said certificate, provided, however, that said certificate is not to be surrendered unless and until payment is made to the Trust Company of \$125.00 per Preferred share and \$250.00 per Common share represented by all certificates for Preferred and Common shares of Canada Cement Company Limited, deposited with the Trust Company on or before November 21st, 1927, for the purpose of being surrendered on payment to the Trust Company of the aforesaid prices respectively.

If payment is not made to the Trust Company as aforesaid on or before December 1st, 1927, the Trust Company forthwith after that date will return the certificate represented by this receipt to or to the order of the Depositor,
30 upon surrender of this receipt.

Upon payment to the Trust Company of the amounts payable as aforesaid for the shares represented by the certificate represented by this receipt the Trust Company will remit the said amounts in Canadian Funds or equivalent forthwith to or to the order of the Depositor, upon surrender of this receipt.

The rights represented by this receipt are assignable by transfer upon the books kept by the Trust Company at Montreal for that purpose, by the Depositor in person or by attorney upon surrender of this receipt properly endorsed, when a new receipt will be issued by the Trust Company to the transferee.

Countersigned
40 "BRODIE"

For the General Manager.
Dated Nov. 18, 1927

MONTREAL TRUST COMPANY,
"F. L. DONALDSON,"
General Manager.

In the Supreme Court of Ontario
 Exhibits.
 Ex. 3.
 Receipt of Montreal Trust Company for 500 Shares Common Stock of Canada Cement Company dated 18th November, 1927.

This Exhibit has stamped across the face of it in large red letters the word "REDEEMED."

(ON THE BACK)

For value received hereby sell, assign and transfer unto

the rights represented by the within receipt and do hereby irrevocably constitute and appoint Attorney to transfer the same on the books of the Montreal Trust Company with full power of substitution in the premises.

Dated at _____ this _____ day of _____, 1927. 10
 In the presence of _____

NOTE: The signature to this assignment must correspond with the name as written upon the face of this Receipt in every particular without alteration or enlargement or any other change whatsoever.

Exhibit 4

In the Supreme Court of Ontario
 Exhibits.
 Ex. 4.
 Certificate of Payment of Succession Duties from Province of Quebec dated 10th November, 1927.

Certificate of Payment of Succession Duties from Province of Quebec Dated 10th November, 1927

(Plaintiffs Exhibit)

PROVINCE OF QUEBEC 20
CERTIFICATE OF PAYMENT OF SUCCESSION DUTIES

Correction Guaranteed by The Canadian Bank of Commerce, Montreal "J. E. NIXON" Acct.	Considering the declarations and other documents of record at the Revenue Office of the Province of Quebec, I, the undersigned, hereby certify that payment has been made of the succession duties exigible under the laws of the Province of Quebec, by reason of the transmission owing to the death on the 24th February, 1924 — of M. Mary G. Wood in h. lifetime of Peterborough of the property hereunder described as follows, to wit: 500 com. shares Canada Cement Co.	30
--	---	----

Dated at Quebec, this 10th November, 1927.
 (SEAL)

Collector of Succession Duties
 for the Province of Quebec.

Exhibit 5.
(Plaintiff's Exhibit)



In the Supreme
Court of Ontario

Exhibits.
Ex. 5.
Copy of Probate of
Will of Mrs. Mary
G. Wood.

CANADA
IN HIS MAJESTY'S SURROGATE COURT OF THE COUNTY
OF PETERBOROUGH

PROVINCE OF ONTARIO

BE IT KNOWN, that on the Twenty-seventh day of March, A. D. 1924, the last Will and Testament and One Codicil thereto of MARY G. WOOD, late of the City of Peterborough, in the County of Peterborough, Widow, deceased,
10 who died on or about the Twenty-fourth day of February, A.D. 1924, at the City of Peterborough, in the County of Peterborough, and who at the time of her death had her fixed place of abode at the said City of Peterborough was proved and registered in the said Surrogate Court, a true Copy of which said last Will and Testament and Codicil is hereunto annexed, AND THAT administration of all and singular the property of the said deceased, and in any way concerning her Will and Codicil was granted by the aforesaid Court to GERALD A. WOOD, Gentleman, the lawful son of the said deceased, and CHARLOTTE ISABELLA EDWARDS, Spinster, a lawful sister of the said deceased, both of the
20 said City of Peterborough, the Executors named in the said Will, they having been first sworn well and faithfully to administer the same by paying the just debts of the deceased, and the legacies contained in her Will and Codicil so far as they are thereunto bound by law, and by distributing the residue (if any) of the property according to law, and to exhibit under oath a true and perfect inventory of all and singular the said property and to render a just and full account of their Executorship when thereunto lawfully required.

WITNESS His Honour Edward Cornelius Stanbury Huycke, Judge of the said Surrogate Court at the City of Peterborough, in the County of Peterborough, the day and year first above written.

By the Court,

30

(SEAL)

“Geo. J. Sherry”

Registrar.

THIS IS THE LAST WILL AND TESTAMENT

of me,

MARY G. WOOD,

of the City of Peterborough in the County of Peterborough, Widow.

I HEREBY REVOKE all former Wills and other Testamentary dispositions by me at any time heretofore made and declare this only to be and contain my last Will and Testament.

40

I DIRECT all my just debts funeral and testamentary expenses to be paid and satisfied by my Executors hereinafter named as soon as conveniently may be after my decease.

In the Supreme
Court of Ontario
Exhibits.
Ex. 5.
Copy of Probate of
Will of Mrs. Mary
G. Wood.

(Continued)

I GIVE AND BEQUEATH the following charitable and religious bequests to be used for the purpose of the Associations and Corporations referred to therein only.

I GIVE AND BEQUEATH to the TREASURER OF THE BAPTIST WOMEN'S BOARD OF FOREIGN MISSIONS the sum of TWO THOUSAND DOLLARS.

I GIVE AND BEQUEATH to the TREASURER OF THE BAPTIST WOMEN'S BOARD OF HOME MISSIONS the sum of ONE THOUSAND DOLLARS.

I GIVE AND BEQUEATH to the TREASURER OF THE GRANDE LIGNE MISSION at Montreal the sum of ONE THOUSAND DOLLARS.

I GIVE AND BEQUEATH to the TREASURER OF THE LABRADOR MEDICAL MISSION incorporated under the laws of the Province of Ontario the sum of ONE THOUSAND DOLLARS. 10

I GIVE AND BEQUEATH to the TREASURER OF THE PETERBOROUGH HEALTH ASSOCIATION the sum of FIVE HUNDRED DOLLARS.

I GIVE AND BEQUEATH to the TREASURER OF THE PETERBOROUGH PROTESTANT HOME the sum of FIVE HUNDRED DOLLARS.

I GIVE AND BEQUEATH to the TREASURER OF THE CHILDREN'S AID SOCIETY of the City of Peterborough the sum of FIVE HUNDRED DOLLARS.

I GIVE AND BEQUEATH to the PETERBOROUGH YOUNG WOMEN'S CHRISTIAN ASSOCIATION the sum of FIVE HUNDRED DOLLARS. 20

I GIVE AND BEQUEATH to my niece GERTRUDE G. MONETTE during her lifetime an ANNUITY OF FOUR HUNDRED DOLLARS payable quarterly from and after my death the first payment thereof to be made at the expiration of three months after my decease.

I GIVE AND BEQUEATH to my niece MARION EDWARDS during her lifetime an ANNUITY OF FOUR HUNDRED DOLLARS payable quarterly from and after my death the first payment thereof to be made at the expiration of three months after my decease.

I GIVE AND BEQUEATH to my nieces E. CAMERON EDWARDS and FLORENCE EDWARDS during their joint lives an ANNUITY OF FOUR HUNDRED DOLLARS 30 payable quarterly from and after my death the first payment thereof to be made at the expiration of three months after my decease, and I direct that the said annuity shall be expended by my Executors in payment of taxes, insurance rates and assessments and in the general upkeep of the home occupied by the said E. Cameron Edwards and Florence Edwards from time to time and the balance of such annual sum not required for such purposes shall be paid to the said E. Cameron Edwards and Florence Edwards in equal shares during their joint lives and from and after the death of either of my said nieces E. Cameron Edwards and Florence Edwards, I GIVE AND BEQUEATH the said annuity of Four Hundred Dollars to the survivor of them for the term of her 40 natural life payable quarterly as aforesaid.

I GIVE AND BEQUEATH to my niece NORA EDWARDS fifteen fully paid up shares of the Common Capital Stock of the Bank of Nova Scotia.

I GIVE AND BEQUEATH to my niece PHYLLIS EDWARDS fifteen fully paid up shares of the Common Capital stock of the Bank of Nova Scotia.

I GIVE AND BEQUEATH to my niece CLEMIE M. EDWARDS fifteen fully paid up shares of the Common Capital stock of the Bank of Nova Scotia.

I GIVE AND BEQUEATH to my niece FREDa EDWARDS fifteen fully paid up shares of the Common Capital stock of the Bank of Nova Scotia.

I GIVE AND BEQUEATH to my niece NAOMI EDWARDS fifteen fully paid up shares of the Common Capital stock of the Bank of Nova Scotia.

I GIVE AND BEQUEATH to my niece M. ISOBEL EDWARDS ten fully paid up shares of the Common Capital stock of the Bank of Nova Scotia.

10 I GIVE AND BEQUEATH to my niece HARRIET C. EDWARDS ten fully paid up shares of the Common Capital stock of the Bank of Nova Scotia.

I GIVE AND BEQUEATH to my niece HELEN EDWARDS fifteen fully paid up shares of the Common Capital stock of the Bank of Nova Scotia.

I GIVE AND BEQUEATH to my niece BESSIE EDWARDS fifteen fully paid up shares of the Common Capital stock of the Bank of Nova Scotia in case and when she shall attain the age of twenty-one years.

I GIVE AND BEQUEATH to my niece HELEN GEORGINA CARVOLTH fifteen fully paid up shares of the Common Capital stock of the Canada Cement Company of the par value of ONE HUNDRED DOLLARS each.

20 I GIVE AND BEQUEATH to my nephew DONALD S. EDWARDS the sum of ONE THOUSAND DOLLARS in recognition of his services overseas in the Great War.

I GIVE AND BEQUEATH to my nephew GEOFFREY EDWARDS the sum of ONE THOUSAND DOLLARS in recognition of his services overseas in the Great War.

I GIVE AND BEQUEATH to my sister, CHARLOTTE ISABELLA EDWARDS, all articles of personal domestic or household use or adornment and all my furniture, books, pictures, provisions and all other household effects which at the time of my death shall be in, about or belonging to the house in which I am residing at the time of my decease.

30 I GIVE AND BEQUEATH to my son GERALD A. WOOD all my shares of stock in the Ottawa Transportation Company Limited.

I GIVE DEVISE AND BEQUEATH to my son GERALD A. WOOD Island Number One Part Two in the Township of South Burleigh in the County of Peterborough according to J. J. Hazlett's Plan of the Islands in Stoney Lake filed in the Department of Indian Affairs together with all contents of the buildings on the said Island belonging to me.

40 I GIVE DEVISE AND BEQUEATH to the children of my deceased son JAMES RUSSELL WOOD as joint tenants Island Number Two in the Township of South Burleigh in the County of Peterborough according to J. J. Hazlett's Plan of the Islands in Stoney Lake filed in the Department of Indian Affairs together with all contents of the buildings on the said Island belonging to me.

I GIVE AND DEVISE to my said son GERALD A. WOOD all my interest and estate in that part of Lot Number TWELVE in the Thirteenth Concession of the Township of North Monaghan in the County of Peterborough more particularly described as follows: COMMENCING at the north east angle of the said Lot; thence southerly along the easterly limit of the said lot two hundred and

In the Supreme
Court of Ontario

Exhibits.
Ex. 5.
Copy of Probate of
Will of Mrs. Mary
G. Wood.

(Continued)

In the Supreme Court of Ontario

Exhibits.
Ex. 5.
Copy of Probate of Will of Mrs. Mary G. Wood.

(Continued)

thirty-one feet six inches; thence south seventy-two degrees thirty-two minutes west six hundred and twenty-five feet eight inches; thence north eighteen degrees seven minutes west two hundred and forty feet six inches to the northerly limit of the said lot; thence easterly along the said northerly limit six hundred and twenty-six feet more or less to the place of beginning.

ALL THE REST RESIDUE AND REMAINDER of my Estate real and personal which I am seized or possessed of or entitled to or over which I have any power of appointment I GIVE DEVISE AND BEQUEATH as to one half thereof to my son GERALD A. WOOD and as to one half thereof to the children of my deceased son James Russell Wood to be divided equally between them per stirpes and to be paid to them as they respectively attain the age of twenty-one years, the share of any of the said last mentioned children who shall die before receiving his or her share and without leaving issue him or her surviving to be divided equally between his or her surviving brother and sister or sisters as the case may be. 10

AND I APPOINT my said son GERALD A. WOOD and my said sister CHARLOTTE ISABELLA EDWARDS Executor and Executrix of this my Will.

IN WITNESS WHEREOF I have hereunto set my hand and seal this 29th day of November, 1923.

SIGNED, SEALED, PUBLISHED AND DECLARED BY THE ABOVE NAMED TESTATRIX MARY G. WOOD as and for her last Will and Testament in the presence of us both present together at the same time, who at her request, in her presence and in the presence of each other have hereunto subscribed our names as witnesses:

20

“Mary G. Wood” L.S.

“Lillian M. Moore”
“Elsie Evans”
“B. D. Hall”

“Geo. J. Sherry” 30
Registrar of the Surrogate Court of the County of Peterborough.

THIS IS A CODICIL to the Last Will and Testament of me MARY G. WOOD of the City of Peterborough in the County of Peterborough Widow which said Will is dated the twenty-ninth day of November, A.D. 1923.

I DIRECT that the provision in my said Will in favour of the children of my deceased son James Russell Wood shall be accumulated as to income until they attain the age of twenty-five years respectively and shall be distributed and paid to them as to both capital and income when they respectively attain the age of twenty-five years. 40

And in all other respects I do confirm my said Will.

IN WITNESS WHEREOF I have hereunto set my hand and seal this twenty-ninth day of November, A.D. 1923.

SIGNED SEALED PUBLISHED AND DECLARED
 by the above named Testatrix MARY G.
 WOOD as and for a Codicil to her last Will
 and Testament in the presence of us both
 present together at the same time who at her
 request in her presence and in the presence of
 10 each other have hereunto subscribed our names
 as witnesses:

“Mary G. Wood” L.S.

“Lillian M. Moore”
 “Elsie Evans”
 “B. D. Hall”

“Geo. J. Sherry”
 Registrar of the Surrogate Court of
 the County of Peterborough.

20

Exhibit 6
 Plaintiffs' Exhibit)
Succession Duty Statements

ONTARIO SUCCESSION DUTY OFFICE
 Toronto, Canada, Aug. 20th, 1925.

In your reply kindly refer to
 File Numbered C
 Estate Mary G. Wood

30

Messrs. Hall, Hall & Stevenson,
 Barristers,
 Peterborough, Ont.

Dear Sirs:

40

Your favour of the 19th instant received. I enclose a memorandum showing amount payable on the 24th instant less that on Canada Cement shares. Interest on the sum deducted \$2,832.40 must be paid when the final settlement is made. No arrangement has been made with the Province of Quebec; and its view with reference to these shares is considered incorrect.

Yours truly,

Encl. (1)
 HGM/MR

“F. M. De O’ ”
 Assist. Solicitor under Succession
 Duty Act.

In the Supreme
 Court of Ontario

Exhibits.
 Ex. 5.
 Copy of Probate of
 Will of Mrs. Mary
 G. Wood.

(Continued)

In the Supreme
 Court of Ontario

Exhibits.
 Ex. 6.
 Succession Duty
 Statements
 dated 20th August,
 1925.

MARY G. WOOD ESTATE
SUPPLEMENTARY MEMORANDUM

In the Supreme
Court of Ontario
Exhibits.
Ex. 6.
Succession Duty
Statements
dated 20th August,
1925.
(Continued)

Amount payable on 24th Aug. 1925			
1st instalment on annuity payable 24 Feby. 25			\$531.09
Int. at 5% to 24 Aug. 1925			13.27
On the other interests			11,338.35
			<hr/>
			11,882.71

Less (for the present)—— the duty on 500 shares				10
Canada Cement apportioned as follows:				
Grandchildren:		%		
1/2 res.	21,340	5 1/2	\$1,173.70	
Son:				
1/2 res.	21,340	7	1,493.80	
Collaterals:				
	1,320.	12 1/2	165.00	2,832.50
	<hr/>			
	\$44,000.			\$9,050.21
				"H. N." 20

Toronto, Aug. 20/25.
HGM/MR.



ONTARIO
SUCCESSION DUTY OFFICE
STATEMENT OF SUCCESSION DUTY
(Annuities) 30
MARY G. WOOD ESTATE.

County: Peterborough
Domicile: Ontario

Death: 24th Feby., 1924.
Payable: as below.

Estate over	100000		
Annuities — nieces		%	
G. G. Monette	4755.		
M. Edwards	5645		
E. C. Edwards	2875		40
F. Edwards	3720		
	<hr/>		
	16995	12 1/2	2124.37
When payable			
1/4 on 24th Feb., '25	531.09		
" " " " '26	531.09		

" " " "	'27	531.09
" " " "	'28	531.10
		<hr/>
		2124.37
		<hr/>

In the Supreme Court of Ontario
Exhibits.
Ex. 6.
Succession Duty Statements
dated 20th August, 1925.

"H. M."

(Continued)

Toronto, Jany. 12th, 1925.
HGM/AD

ESTATE MARY G. WOOD

10	Probated values (in pencil) DIED FEBRUARY 24, 1924.	
	REAL ESTATE	
	Two third interest in Lot "B" plan Sixty One north Monaghan subject to life estate of Miss Ella Edwards	1500.00
	Island No. One Stoney Lake	700.
	Island No. Two Stoney Lake	700.
	STOCKS	
20	83 Shares Ottawa Transportation Company Limited Par value 8300 — market 80	6640.
	208 Bank of Nova Scotia par value No. 20,800 market 252	52416.
	103 Bank of Commerce market 184	18952.00
	500 Canada Cement Company at 88	44000.
	BONDS	
	15 Dominion 1933's 1st Nov. 105.15 1st Feb. int. 5½%	15772.50 262.20
30	10 Ontario due 1941 — 107.50 int. 24 days	10750.00 39.50
	10 New Brunswick 1936 106.50 1st Jan.	10650.00 91.00
	3000 Ontario due 15th Oct. 1948 at 98.25	2947.50 54.24
	Cash in Bank of Nova Scotia	302.98
	Cash in Bank of Commerce	748.35
		<hr/>
		\$ 166,576.27
40	(in pencil) { cheque personal	308. 1,000.
		<hr/>
		\$167,884.27

ESTIMATED SUCCESSION DUTY PAYABLE ESTATE
MRS. MARY G. WOOD

Note: Items marked x written in ink.

In the Supreme
Court of Ontario
Exhibits.
Ex. 6.
Succession Duty
Statements
dated 20th August,
1925.

(Continued)

	LEGACIES	DUTY
Charitable bequests (exempt)	\$7,000.	
Annuity Mrs. Monette \$400 a year	16,995.	2,124.37
“ Marion Edwards \$400 a year		
“ E. C. Edwards & Florence Edwards \$400		
x 202.65?		
Legacy Nora Edwards x sell 3 shares	3,780	12½% 472.50
“ Phyllis Edwards x “ “ “	3,780	472.50
“ Clemie M. Edwards x “ “ “	3,780	472.50
“ Freda Edwards x “ “ “	3,780	472.50 10
“ Naomi Edwards x “ “ “	3,780	472.50
“ M. Isabel Edwards x will not sell	2,520	315.
“ Harriet C. Edwards x wants 2 sold	2,520	315.
x 10 each N.S. Bank		
Legacy Helen Edwards x wants 2 shares sold	3,780.	472.50
“ Bessie Edwards x “ “ “ “	3,780.	472.50
when of age		
x 21 yrs. old Sept. 27, 1925		
Legacy Helen Georgina Carvolth x sell		20
enough (2)	1,320.	165.
x 15 Cement		
Legacy Donald S. Edwards	1,000.	125.
“ Geoffrey Edwards	1,000.	125.00
Miss C. I. Edwards personal effects	1,000.	125.
G. A. Wood — Ottawa Transportation	6,640.	
Island	700.	
Remainder in Monaghan Lot	1,500.	
½ Residue	50,000.	30
	58,840.	3,236.20
Super tax 1½%		882.60
Infants —		
Island 750.		
½ residue 50,000. 50,750.		
Each ⅓	16,916.66	930.20
	16,916.66	930.20
	16,916.66	930.20 40
TOTAL DUTY.....		13,437.56

Exhibit 7.
Quotations from Houston's Annual
HIGH AND LOW FOR CANADA CEMENT
COMMON

In the Supreme
Court of Ontario
Exhibits.
Ex. 7.
Quotations from
Houston's Annual
Financial Review.

	H. (1925) L.		H. (1926) L.		H. (1927) L.	
January	95 $\frac{1}{2}$	90 $\frac{1}{2}$	106 $\frac{7}{8}$	101 $\frac{3}{4}$	135 $\frac{3}{8}$	125
February	103 $\frac{3}{4}$	95 $\frac{1}{4}$	111	106 $\frac{1}{2}$	139 $\frac{1}{2}$	129
March	106 $\frac{1}{4}$	100	111	106	138 $\frac{3}{8}$	132
10 April	104 $\frac{1}{2}$	100	104	100 $\frac{3}{4}$	145 $\frac{1}{8}$	136
May	105	104	101 $\frac{1}{2}$	98 $\frac{1}{2}$	154 $\frac{1}{2}$	146 $\frac{1}{8}$
June	105	100	105	102 $\frac{1}{2}$	152 $\frac{5}{8}$	149 $\frac{1}{2}$
July	105	103	105	103 $\frac{3}{4}$	146 $\frac{7}{8}$	145
August	114 $\frac{1}{2}$	108	*107	*105	188 $\frac{3}{4}$	148
September	113	105 $\frac{3}{4}$	111	106	245	180 $\frac{3}{8}$
October	107 $\frac{3}{4}$	106	109 $\frac{1}{4}$	106	243 $\frac{1}{2}$	243 $\frac{1}{2}$
November	106 $\frac{1}{2}$	101 $\frac{3}{4}$	124	109	*252 $\frac{1}{2}$	*246
December	105 $\frac{1}{4}$	101 $\frac{1}{2}$	127 $\frac{1}{2}$	117

* Montreal Stock Exchange.

In the Supreme
Court of Ontario

Exhibits

Ex. 8
Accounts and
Material from
Surrogate Court

Exhibit 8.
(Plaintiff's Exhibit)

IN THE SURROGATE COURT OF THE COUNTY OF PETERBOROUGH
IN THE ESTATE OF MARY G. WOOD, late of the City of Peterborough, in
the County of Peterborough, Widow, Deceased.

THE PETITION OF GERALD A. WOOD of the Township of North Monaghan,
in the County of Peterborough, Esquire,
SHEWETH:

1. THAT the said Mary G. Wood late of the City of Peterborough, in the County of Peterborough, Widow, Deceased, departed this life on or about the 24th day of February, A. D. 1924.
 2. THAT your Petitioner and Charlotte Isabella Edwards, on the 27th day 10
of March, 1924, were duly appointed Executors of the Estate of the said
deceased, and that the said Charlotte Isabella Edwards departed this life on
or about the 25th day of November, 1928.
 3. THAT your Petitioner and his co-executrix have administered the said
Estate and effects of the said deceased, to the best of their ability, so far as
the same can be administered at this time.
 4. THAT your Petitioner has brought in and filed with the Registrar a full
and correct account of his administration and that of his co-executrix of the
said estate, showing all the property which has come in their hands as such
executors and also a full and correct account of all their disbursements as such 20
Executors with a statement of the assets yet undisposed of.
 5. YOUR Petitioner therefore, prays that the said accounts may be audited,
taken and passed by and before this Court.
 6. YOUR Petitioner further prays that he may be allowed a fair and reasonable
allowance for his care, pains and trouble and time expended, in and about the
estate of the said deceased, and in administering, disposing of, arranging, and
settling the affairs of the said estate.
 7. YOUR Petitioner has not hitherto been allowed any compensation for the
services in the last preceding paragraph referred to, either by this Court or by 30
any other competent Court.
 8. THAT the only persons interested in the administration of the Estate as
beneficiaries of the said deceased, with their addresses are as follows: Gertrude
G. Menet, Toronto, Ontario, Marion M. Edwards, Toronto, Ontario, E. Cameron
Edwards, Peterborough, Ontario, Florence M. Edwards, Peterborough, Ontario,
Gerald A. Wood, Peterborough, Ontario, Mary Elizabeth Wood, Peterborough,
Ontario, John Douglas Wood, Peterborough, Ontario, and Marion Russell
Wood, Peterborough, Ontario, and that all the said persons are of the full age
of Twenty-one years, except the said John Douglas Wood and Marion Russell
Wood.
- THAT your Petitioner knows of no creditors of the estate of the said
deceased, who still have unsettled claims against the said estate, and that the 40
only portion of the said estate that remains unadministered by your Petitioner

is set forth in a schedule filed herewith; and that the reason of the non-administration thereof is the following, namely: Residue to be distributed after the death of annuitants and payments to be made on infants attaining Twenty-five years.

DATED this 20th day of May, A.D. 1935

"G. A. Wood"

In the Supreme
Court of Ontario

Exhibits

Ex. 8
Accounts and
Materials from
Surrogate Court

(Continued)

This Petition is presented by J. F. Strickland, Solicitor for the above-named petitioners.

- 10 IN THE SURROGATE COURT OF THE COUNTY OF PETERBOROUGH
IN THE MATTER OF THE ESTATE OF MARY G. WOOD, late of the City of
Peterborough, in the County of Peterborough, Widow, Deceased.
- I, GERALD A. WOOD, of the Township of North Monaghan, in the County
of Peterborough, Esquire, make oath and say:
1. THAT Probate of the Last Will and Testament of the said deceased, was
granted to Charlotte Isabella Edwards and myself by The Surrogate Court of
the County of Peterborough, on the 27th day of March, 1924, and subsequently
the said Charlotte Isabella Edwards died on the 25th day of November, 1928.
 - 20 2. THAT the account now shown to me marked "A" sets forth a true and
correct account of all personal estate and effects, and of the real estate and
proceeds thereof of the said Estate, which have come into our hands or into
the hands of any other person or persons on our behalf, so far as I know, and
also the names of the parties from whom the same have been received, and the
dates at which the same were received, to the best of my knowledge and belief;
and that the total sums so received amount to \$103,454.88 corpus receipts and
\$46,155.67 income receipts and in addition to the said sums my co-executrix
and myself received and got in Province of New Brunswick and Province of
Ontario Bonds to the par value of \$20,000.00 as appears by the account marked
Exhibit "A1" to this my affidavit and received income thereon to the extent
30 of \$11,400.00 as appears by Exhibit "A2" to this my affidavit.
 3. THAT the account marked "B" now also shown to me, sets forth a true
and correct account of all the disbursements and payments made by myself
and my co-executrix, or any other person for and on account of the said estate,
to the best of my knowledge and belief; and that the total sums so disbursed
amount to \$197,066.20 corpus disbursements and \$3,156.73 income disburse-
ments and in addition my co-executrix and myself have disbursed as annuity
income to Florence M. Edwards and E. Cameron Edwards the sum of \$3,619.40
as appears by Exhibit "B1" to this my affidavit and have also disbursed as
annuity income to Gertrude G. Monet and Marion M. Edwards the sum of
40 \$7,458.20 as appears by Exhibit "B2" to this my affidavit.
 4. THAT save and except what appears in the said account marked "A"
"A1", "A2" and "C1", I, or my co-executrix have not, nor has any person on

In the Supreme Court of Ontario
 Exhibits
 Ex. 8
 Accounts and Material from Surrogate Court
 (Continued)

our behalf, so far as I know, ever received or got in any part of the said deceased's personal estate or effects or the real estate, or the proceeds thereof.

5. THAT to the best of my knowledge and belief the available assets of the said Estate still undisposed of and in my hands or any person or persons for me, except as hereinafter mentioned, are correctly set forth in the account marked "C" and "C1" now shown to me.

6. THAT to the best of my knowledge and belief the account marked "D" now also shown to me, sets forth a true and correct account of the estate of the said deceased, as it came into my hands and the hands of my co-executrix.

7. THAT I have not, nor did my co-executrix receive nor been awarded or adjudged any compensation whatever by this Court, for the care, pains and trouble expended by us in and about the said Estate. 10

8. THAT the only persons interested in the said estate and the proper places of residence and address of such persons are as follows: Gertrude G. Monet, Toronto, Ontario, Marion M. Edwards, Toronto, Ontario, E. Cameron Edwards, Peterborough, Ontario, Florence M. Edwards, Peterborough, Ontario, Gerald A. Wood, Peterborough, Ontario, Mary Elizabeth Wood, Peterborough, Ontario, John Douglas Wood, Peterborough, Ontario, and Marion Russell Wood, Peterborough, Ontario.

9. THAT the persons whose names are so given are of the full age of Twenty- 20 one years, except the said John Douglas Wood and Marion Russell Wood, as I am informed and do verily believe.

SWORN before me at the
 City of Peterborough in
 the County of Peter-
 borough, this 20th day
 of May, A. D. 1935.

"G. A. Wood"

"Ozias de Laplante"
 A Commissioner, etc.



EXHIBIT "A"

IN THE SURROGATE COURT OF THE COUNTY OF PETERBOROUGH
 IN THE MATTER OF THE ESTATE OF MARY G. WOOD, late of the City of
 Peterborough, in the County of Peterborough, Widow, Deceased.

Statement of RECEIPTS of GERALD A. WOOD, as surviving Executor of the
 Estate of the said Deceased.

In the Supreme
 Court of Ontario

Exhibits

Ex. 8
 Accounts and
 Material from
 Surrogate Court

(Continued)

Date 1924	From Whom Received	On What Account Received	Corpus	Income
10 Feb. 24	Canadian Bank of Commerce	Balance at credit of Savings account	745.18	
" "	Bank of Nova Scotia	Balance at credit of Savings Account	297.94	
Mar. 26	Canadian Bank of Commerce	Dividend	309.00	
Apr. 5	Bank of Nova Scotia	Dividend		832.00
15	Canada Cement Co.	Dividend		750.00
May 1	Victory Bonds	Interest		412.50
" 30	J. C. Edwards	Interest on note		30.00
20 " 31	Canadian Bank of Commerce	Interest on Savings Account		12.36
June 9	Canadian Bank of Commerce	Dividend		309.00
" 30	Bank of Nova Scotia	Interest on Savings Account		12.20
July 2	Bank of Nova Scotia	Dividend		832.00
3	Province of New Brunswick	Interest on Bonds		300.00
17	Canada Cement Co.	Dividend		750.00
30 Aug. 2	Province of Ontario	Interest on Bonds		299.74
Sept. 2	Canadian Bank of Commerce	Dividend		309.00
Oct. 1	Bank of Nova Scotia	Dividend		832.00
" 9	Mr. Toby	Interest on Mortgage		131.38
23	Canada Cement Co.	Dividend		750.00
Nov. 1	Victory Bonds	Interest		412.50
20	Canadian Bank of Commerce	Interest		16.17
			1,352.12	6,990.85

In the Supreme
Court of Ontario

Exhibits
Ex. 8
Accounts and
Material from
Surrogate Court
(Continued)

		BROUGHT FORWARD	1,352.12	6,990.85
Dec.	1	Canadian Bank of Commerce	Dividend	412.00
	31	Bank of Nova Scotia	Interest on Savings Account	36.06
		1925		
Jan.	2	Bank of Nova Scotia	Dividend	832.00
	16	Canada Cement	Dividend	750.00
Feb.	5	Province of Ontario	Interest on Bonds	300.00 10
	24	Canada Cement Co.	Proceeds of 485 shares at 102 G. A. Wood	49,788.90
"	"	Bank of Nova Scotia	Proceeds of 20 shares at 261.44 G. A. Wood	5,228.80
Mar.	3	Canadian Bank of Commerce	Dividend	309.00
	4	Province of New Brunswick	Interest on Bonds	299.74 20
	4	Canadian Bank of Commerce	Proceeds of 55 shares	10,838.58
	4	Province of Ontario	Interest on Bonds	150.00
	5	Canadian Bank of Commerce	Proceeds of 21 shares	4,138.37
	7	Canadian Bank of Commerce	Proceeds of 27 shares	5,334.26
Apr.	1	Bank of Nova Scotia	Dividend	832.00
	7	Bank of Nova Scotia	Proceeds of 74 shares	19,352.56
	15	Bank of Nova Scotia	Proceeds of 10 shares	2,614.40
	17	Canada Cement Co.	Dividend	750.00
"	"	Victory Bonds	Interest	112.50
May	2	Victory Bonds	Interest	412.50
	19	Mr. Toby	Interest on mortgage	64.40
	31	Canadian Bank of Commerce	Interest on Savings account	20.47 40
"	"	Bank of Nova Scotia	Interest on Savings account	14.79
			<hr/>	
			98,647.99	12,285.31

BROUGHT FORWARD:				98,647.99	12,286.31	In the Supreme Court of Ontario
						Exhibits.
June	30	Toronto Savings & Loan	Interest on Savings account		184.38	Ex. 8. Accounts and Material from Surrogate Court.
July	2	Bank of Nova Scotia	Dividend		80.00	(Continued)
	4	National Trust Co.	Interest on Debenture		81.26	
	"	Bank of Nova Scotia	Dividend		51.74	
	"	Province of New Brunswick	Interest on Bonds		300.00	
10	16	Canada Cement Co.	Dividend		750.00	
	17	Pacific Great Eastern	Interest on Bonds		224.69	
Aug.	19	Province of Ontario	Interest on Bonds		300.00	
Sept.	14	Toronto General Trusts Corporation	Interest on Debenture		131.25	
	23	Province of Ontario	Interest on Bonds		112.50	
	"	Province of Ontario	Interest on Bonds		75.00	
20					80.00	
Oct.	2	Bank of Nova Scotia	Dividend		52.00	
	3	Bank of Nova Scotia	Dividend			
	"	Mr. Toby	Interest on Mortgage		65.25	
	5	I. Edwards	Re: Succession Duty	315.00		
	"	Grande Bighe	Re: Succession Duty	175.00		
	22	Victory Bonds	Interest		112.50	
30	Nov. 2	Dominion of Canada	Interest on Bonds		412.50	
	"	Province of Ontario	Interest on Bonds		75.00	
	"	Dominion of Canada	Interest on Bonds		27.50	
	30	Canadian Bank of Commerce	Interest on Savings account		3.95	
Dec.	14	W. S. Rose	Interest on mortgage		30.39	
40	31	Toronto Savings & Loan	Interest on Savings account		94.67	
					<hr/>	
				99,137.99	15,580.89	

In the Supreme
Court of Ontario

Exhibits
Ex. 8
Accounts and
Material from
Surrogate Court
(Continued)

		BROUGHT FORWARD:		99,137.99	15,880.89
Dec.	31	Bank of Nova Scotia	Interest on Savings Account		12.84
1926					
Jan.	4	National Trust Co.	Interest on Debenture		131.25
Jan.	15	Pacific Great Eastern	Interest on Bonds		224.45
Feb.	21	Mr. Toby	Interest on mortgage		32.20 10
Mar.	1	Province of Ontario	Interest on Bonds		112.50
	10	Toronto Gen'l Trusts Corporation	Interest on Debenture		131.25
Apr.	18	Dominion of Canada	Interest on Bonds		112.50
	19	Province of Ontario	Interest on Bonds		75.00
May	1	Dominion of Canada	Interest on Bonds		412.50 20
	"	Dominion of Canada	Interest on Bonds		27.50
	"	Dominion of Canada	Interest on Bonds		55.00
June	14	W. S. Rose	Interest on mortgage		126.75
	30	Toronto Savings & Loan	Interest on Savings account		36.91
	"	Bank of Nova Scotia	Interest on Savings account		13.01 30
July	2	National Trust Co.	Interest on Debenture		131.25
	19	Pacific Great Eastern	Interest on Debenture		224.45
Aug.	6	Mr. Toby	Interest on mortgage		32.20
Sept.	10	Province of Ontario	Interest on Bonds		112.50
	10	Toronto General Trusts Corporation	Interest on Bonds		131.25 40
				<hr/>	
				99,137.99	17,716.20

BROUGHT FORWARD:			99,961.99	22,414.29	In the Supreme Court of Ontario
Apr. 16	Province of Ontario	Interest on Bonds		75.00	Exhibits
	Dominion of Canada	Interest on Bonds		112.50	Ex. 8 Accounts and Material from Surrogate Court
May 1	Dominion of Canada	Interest on Bonds		27.50	(Continued)
	Dominion of Canada	Interest on Bonds		55.00	
10	Dominion of Canada	Interest on Bonds		412.50	
June 16	W. S. Rose	Interest on Mortgage		126.75	
	30 Toronto Savings & Loan	Interest on Savings account		58.74	
July 3	Mr. Kidd	Interest on Mortgage		110.90	
	National Trust Co.	Interest on Debenture		131.25	
20	30 Pacific Great Eastern	Interest on Debenture		224.45	
Sept. 8	Toronto Trusts Corporation	Interest on Debenture		131.25	
	22 Province of Ontario	Interest on Bonds		112.50	
Oct. 15	Dominion of Canada	Interest on Bonds		112.50	
	Province of Ontario	Interest on Bonds		75.00	
30	22 Abitibi Pulp & Paper	Interest on Bonds		50.00	
Nov. 2	Dominion of Canada	Interest on Bonds		412.50	
	Dominion of Canada	Interest on Bonds		55.00	
Dec. 11	W. S. Rose	Interest on Mortgage		126.75	
	31 Toronto Savings & Loan	Interest on Savings Account		27.98	
40				<hr/> 99,961.99	24,852.36

In the Supreme
Court of Ontario

Exhibits
Ex. 8
Accounts and
Material from
Surrogate Court
(Continued)

		BROUGHT FORWARD		99,961.99	24,852.36
Jan.	2	National Trust Co.	Interest on Debenture		131.25
	10	Mr. Kidd	Interest on Mortgage		110.90
	23	Pacific Great Eastern Dominion of Canada	Interest on Debenture Interest on Bonds		224.45 27.50
Mar.	6	Province of Ontario	Interest on Bonds		112.50
	11	Toronto General Trusts Corporation	Interest on Debenture		131.25
Apr.	15	Province of Ontario Dominion of Canada	Interest on Bonds Interest on Bonds		75.00 112.50
May	1	Dominion of Canada Dominion of Canada Dominion of Canada	Interest on Bonds Interest on Bonds Interest on Bonds		412.50 55.00 27.50
June	30	Toronto Savings & Loan	Interest on Savings Account		41.76
July	2	W. S. Rose	Interest on Mortgage		126.75
	"	National Trust Co.	Interest on Debenture		131.25
	11	Mr. Kidd	Interest on Mortgage		110.91
	16	Pacific Great Eastern	Interest on Debenture		224.45
Aug.	20	Mr. Howson	Interest on Mortgage		102.38
Sept.	9	Toronto General Trusts Corporation Province of Ontario	Interest on Debenture Interest on Bonds		131.25 112.50
				<hr/>	
				99,961.99	27,253.96 40

		BROUGHT FORWARD	99,961.99	27,253.96	In the Supreme Court of Ontario
Oct.	16	Dominion of Canada	Interest on Bonds		Exhibits
		Province of Ontario	Interest on Bonds	112.50	Ex. 8 Accounts and Material from Surrogate Court
Oct.	25	Province of British Columbia	Interest on Bonds	75.00	(Continued)
Nov.	2	Dominion of Canada	Interest on Bonds	62.30	
10	4	Dominion of Canada	Interest on Bonds	412.50	
Nov.	11	Dominion of Canada	Interest on Bonds	27.50	
	18	W. S. Rose	Interest on Mortgage	55.00	
Dec.	31	Toronto Savings & Loan	Interest on Savings Account	126.75	
1930				40.94	
Jan.	3	National Trust Co.	Interest on Debenture	131.25	
20		Mr. Kidd	Interest on Mortgage	110.90	
	8	Mr. Howson	Interest on Mortgage	105.00	
	17	Pacific Great Eastern	Interest on Debenture	224.45	
Mar.	12	Province of Ontario	Interest on Bonds	112.50	
		Toronto General Trusts Corporation	Interest on Debenture	131.25	
30	Apr. 15	Dominion of Canada	Interest on Bonds	112.50	
	17	Province of Ontario	Interest on Bonds	75.00	
	25	Province of British Columbia	Interest on Bonds	62.30	
May	1	Dominion of Canada	Interest on Bonds	412.50	
	1	Dominion of Canada	Interest on Bonds	55.00	
40			<hr/>	99,961.99	29,699.10

In the Supreme
Court of Ontario

Exhibits
Ex. 8
Accounts and
Material from
Surrogate Court
(Continued)

BROUGHT FORWARD				99,961.99	29,699.10
May	1	Dominion of Canada	Interest on Bonds		27.50
June	2	Gatineau Power Co.	Interest on Bonds		75.00
	17	W. S. Rose	Interest on Mortgage		126.75
	30	Toronto Savings & Loan	Interest on Savings Account		12.10
July	2	National Trust Co.	Interest on Debenture		131.25
	7	Mr. Kidd	Interest on Mortgage		110.90
	7	Mr. Howson	Interest on Mortgage		105.00
Sept.	2	Pacific Great Eastern	Interest on Debenture		224.45
	2	Province of Ontario	Interest on Bonds		112.50
	9	Toronto General Trusts Corporation	Interest on Debenture		131.25
Oct.	16	Dominion of Canada	Interest on Bonds		112.50
		Province of Ontario	Interest on Bonds		75.00
	25	Province of British Columbia	Interest on Bonds		62.30
Nov.	1	Dominion of Canada	Interest on Bonds		412.50
		Dominion of Canada	Interest on Bonds		55.00
Dec.	1	Dominion of Canada	Interest on Bonds		27.50
	1	Gatineau Power	Interest on Bonds		75.00
	24	W. S. Rose	Interest on Mortgage		126.75
	31	Toronto Savings & Loan	Interest on Savings account		45.00
				<hr/>	
				99,961.99	29,747.35
					40

BROUGHT FORWARD				99,961.99	27,747.35	In the Supreme Court of Ontario
1931						Exhibits
Jan.	2	National Trust Co.	Interest on Debenture		131.25	Ex. 8 Accounts and Material from Surrogate Court
	3	Pacific Great Eastern	Interest on Debenture		224.45	(Continued)
	5	Mr. Kidd	Interest on Mortgage		110.90	
10		Mr. Howson	Interest on Mortgage		105.00	
Mar.	2	Province of Ontario	Interest on Bonds		112.50	
	10	Toronto General Trusts Corporation	Interest on Debenture		131.25	
Apr.	15	Dominion of Canada	Interest on Bonds		112.50	
May	1	Province of British Columbia	Interest on Bonds		62.30	
	"	Province of Ontario	Interest on Bonds		75.00	
20	"	Dominion of Canada	Interest on Bonds		27.50	
	"	Dominion of Canada	Interest on Bonds		412.50	
	"	Dominion of Canada	Interest on Bonds		55.00	
June	1	Gatineau Power Co.	Interest on Bonds		75.00	
	10	W. S. Rose	Interest on Mortgage		126.75	
30	30	Toronto Savings & Loan	Interest on Savings Account		82.71	
July	2	National Trust Co.	Interest on Debenture		131.25	
		Mr. Kidd	Interest on Mortgage		110.91	
	7	Mr. Howson	Interest on Mortgage		105.00	
		Mr. Howson	On account of Principal	1,000.00		
40	21	Pacific Great Eastern	Interest on Debenture		224.45	
				<hr/>	<hr/>	
				100,961.99	32,163.57	

In the Supreme
Court of OntarioExhibits
Ex. 8
Accounts and
Material from
Surrogate Court
(Continued)

		BROUGHT FORWARD	100,961.99	32,163.57
Sept.	10	Province of Ontario	Interest on Bonds	112.50
	"	Toronto General Trusts Corporation	Interest on Debenture	131.25
Oct.	15	Dominion of Canada	Interest on Bonds	112.50
	15	Province of Ontario	Interest on Bonds	75.00
Nov.	2	Province of Ontario	Interest on Bonds	412.50
	"	Province of Ontario	Interest on Bonds	55.00
	"	Province of Ontario	Interest on Bonds	27.50
	"	Province of British Columbia	Interest on Bonds	62.50
	"	Province of British Columbia	N. Y. Exchange	5.92
Dec.	1	Gatineau Power Co.	Interest on Bonds	75.00
	"	Gatineau Power Co.	N. Y. Exchange	11.25
	16	W. S. Rose	Interest on Mortgage	126.75
	31	Toronto Savings & Loan	Interest on Savings account	29.18
	"	Mr. Kidd	Interest on Mortgage	110.91
1932				
Jan.	4	National Trust Co.	Interest on Debenture	131.25
	5	Mr. Howson	Interest on Mortgage	75.00
	"	Mr. Howson	On account of Principal on Mortgage	1,000.00
	9	Mr. McDonald	Interest on Mortgage	171.17
	15	Pacific Great Eastern	Interest on Debenture	224.45
Mar.	9	Toronto General Trusts Corporation	Interest on Debenture	131.25
			<hr/>	
			101,961.99	34,244.45

		BROUGHT FORWARD	101,961.99	34,244.45	In the Supreme Court of Ontario
May	5	Dominion of Canada Interest on Bonds		112.50	Exhibits
	"	Dominion of Canada Interest on Bonds		360.00	Ex. 8 Accounts and Material from Surrogate Court
	"	Dominion of Canada Interest on Bonds		45.00	(Continued)
	"	Dominion of Canada Interest on Bonds		80.00	
10	"	Dominion of Canada Interest on Bonds		10.00	
	"	Province of British Columbia Interest on Bonds		62.30	
	"	Province of Ontario Interest on Bonds		112.50	
	"	Province of Ontario Interest on Bonds		75.00	
		Province of Ontario New York Exchange Interest		16.70	
20	20	National Service		62.50	
20	June 2	Gatineau Power Co. Interest on Bonds		75.00	
		Gatineau Power N. Y. Exchange		9.27	
	14	W. S. Rose Interest on Mortgage		126.75	
	24	Mr. McDonald On account of interest on mortgage		73.15	
	30	Toronto Savings & Loan Interest on Savings account		5.11	
30	July 5	National Trust Co. Interest on Debenture		131.25	
	"	Mr. Kidd Interest on Mortgage		110.91	
	13	Mr. Howson Interest on Mortgage		45.00	
	19	Pacific Great Eastern Interest on Debenture		224.45	
	Sept. 2	Province of Ontario Interest on Bonds		55.00	
40			101,961.99	36,036.84	

In the Supreme
Court of Ontario

Exhibits
Ex. 8
Accounts and
Material from
Surrogate Court
(Continued)

		BROUGHT FORWARD:	101,961.99	36,036.84
Sept.	2	By Mr. McDonald	On account of Interest on Mortgage	48.75
	"	Province of Ontario	Interest on Bonds	112.50
	"	Province of Ontario	N. Y. Exchange	11.05
	9	Toronto General Trusts Corporation	Interest on Debenture	131.25
Oct.	25	Dominion of Canada	Interest on Bonds	112.50 ¹⁰
	"	Province of Ontario	Interest on Bonds	75.00
	"	Province of British Columbia	Interest on Bonds	62.50
	"	Province of British Columbia	N. Y. Exchange	4.45
	28	Mr. McDonald	On account of interest on mortgage	49.53 ²⁰
Nov.	1	Dominion of Canada	Interest on Bonds	440.00
	"	Dominion of Canada	Interest on Bonds	55.00
	15	National Service	Interest on Bonds	62.50
Dec.	1	Gatineau Power Co.	Interest on Bonds	75.00
	"	Gatineau Power Co.	N. Y. Exchange	11.52
	20	W. S. Rose	Interest on Mortgage	126.75 ³⁰
	31	Toronto Savings & Loan	Interest on Savings account	44.85
1933				
Jan.	3	National Trust Co.	Interest on Debenture	131.25
	5	Mr. Kidd	Interest on Mortgage	110.91
	"	Mr. Howson	Interest on Mortgage	45.00 ⁴⁰
	"	Mr. Howson	On account of principal on mortgage	500.00
			102,461.99	37,747.15

BROUGHT FORWARD:			102,461.99	37,747.15	In the Supreme Court of Ontario
Jan.	20	Pacific Great Eastern	Interest on Debenture	224.45	Exhibits Ex. 8 Accounts and Material from Surrogate Court
Feb.	23	Province of Ontario	Interest on Bonds	55.00	(Continued)
Mar.	4	Province of Ontario	Interest on Bonds	112.50	
		Province of Ontario	N. Y. Exchange	19.54	
10	" 11	Toronto General Trusts Corporation	Interest on Debenture	131.25	
	Apr. 15	Burrard Dry Docks Province of Ontario	Interest on Bonds	99.75 75.00	
		Dominion of Canada	Interest on Bonds	112.50	
	May 1	Dominion of Canada Province of Ontario	Interest on Bonds	440.00 55.00	
		Province of British Columbia	Interest on Bonds	62.50	
20		Province of British Columbia	N. Y. Exchange	3.79	
	15	National Service	Interest on Bonds	62.50	
	June 6	Gatineau Power	Interest on Bonds	71.25	
		Gatineau Power	N. Y. Exchange	7.65	
	15	W. S. Rose	Interest on Mortgage	126.75	
	30	Toronto Savings & Loan	Interest on Savings Account	13.66	
30	July 5	Mr. Kidd	Interest on Mortgage	110.91	
		National Trust Co.	Interest on Debenture	131.25	
	Aug. 3	Pacific Great Eastern	Interest on Debenture	224.45	
			<hr/>		
			102,461.99	39,886.85	

In the Supreme
Court of Ontario

Exhibits
Ex. 8
Accounts and
Material from
Surrogate Court
(Continued)

		BROUGHT FORWARD	102,461.99	39,886.85
Aug.	3	Mr. Howson	Interest on Mortgage	30.00
Sept.	1	Province of Ontario	Interest on Bonds	55.00
		Province of Ontario	Interest on Bonds	112.50
		Province of Ontario	N. Y. Exchange	4.06
	18	Toronto General Trusts Corporation	Interest on Debenture	131.25
Oct.	17	Dominion of Canada	Interest on Bonds	112.50 10
		Burrard Dry Dock Province of Ontario	Interest Interest on Bonds	100.00 75.00
	28	Province of British Columbia Province of British Columbia	Interest on Bonds N. Y. Exchange	62.50 .46
Nov.	1	Dominion of Canada	Interest on Bonds	440.00 20
		Dominion of Canada	Interest on Bonds	55.00
	17	National Service	Interest on Bonds	62.50
Dec.	5	Gatineau Power Co.	Interest on Bonds	75.00
	13	W. S. Rose	Interest on Mortgage	126.75
	31	Toronto Savings & Loan	Interest on Savings Account	43.69 30
1934				
Jan.	2	National Trust Co.	Interest on Debenture	131.25
	4	Mr. Howson	Interest on Mortgage	37.11
		Mr. Howson	On account of principal on mortgage	992.89
			<hr/>	
			102,454.88	41,541.42 40

		BROUGHT FORWARD		102,454.88	41,541.42	In the Supreme Court of Ontario
Jan.	5	Mr. Kidd	Interest on Mortgage		110.90	Exhibits
	26	Pacific Great Eastern	Interest on Debenture		224.45	Ex. 8 Accounts and Material from Surrogate Court
Feb.	2	Province of Ontario	Interest on Bonds		55.00	(Continued)
Mar.	1	Province of Ontario	Interest on Bonds		112.50	
10	9	Toronto General Trusts Corporation	Interest on Debenture		131.25	
Apr.	17	Burrard Dry Dock Province of Ontario	Interest Interest on Bonds		99.75 75.00	
		Dominion of Canada	Interest on Bonds		112.50	
	25	Province of British Columbia	Interest on Bonds		62.30	
May	2	Dominion of Canada	Interest on Bonds		360.00	
20		Dominion of Canada	Interest on Bonds		45.00	
	18	National Service	Interest on Bonds		62.50	
June	5	Gatineau Power	Interest on Bonds		75.00	
	15	W. S. Rose	Interest on Mortgage		126.75	
30	30	Toronto Savings & Loan	Interest on Savings Account		17.49	
July	3	National Trust Co.	Interest on Debenture		131.25	
	12	Mr. Kidd	Interest on Mortgage		110.91	
	20	Pacific Great Eastern	Interest on Debenture		224.43	
		Dominion of Canada	Interest on Bonds		112.50	
40				102,454.88	43,790.90	

In the Supreme
Court of Ontario

BROUGHT FORWARD

102,454.88 43,790.90

Exhibits
Ex. 8
Accounts and
Material from
Surrogate Court
(Continued)

Sept.	4	Province of Ontario	Interest on Bonds	112.50	
		Province of Ontario	Interest on Bonds	55.00	
	10	Toronto General Trusts Corporation	Interest on Debenture	131.25	
Oct.	16	Burrard Dry Dock Province of Ontario	Interest Interest on Bonds	99.75 75.00	10
		Dominion of Canada	Interest on Bonds	112.50	
	25	Province of British Columbia	Interest on Debenture	62.30	
Nov.	1	Dominion of Canada	Interest on Bonds	360.00	
		Dominion of Canada	Interest on Bonds	45.00	
	15	National Service Loan	Interest on Bonds	62.50	20
Dec.	1	Gatineau Power Co.	Interest on Bonds	75.00	
		Dominion of Canada 1949 Talons	Interest	20.00	
1926					
May	31	Canadian Bank of Commerce	Interest on balances	4.18	
1934					
Dec.	13	W. S. Rose	Interest on Mortgage	126.75	30
	31	Toronto Savings & Loan	Interest on balances	13.94	
1935					
Jan.	3	National Trust Co.	Interest	131.25	
	8	F. A. Kidd	Interest on Mortgage	110.90	
	16	Pacific Great Eastern Province of Ontario	Interest on Debenture Interest on Bonds	224.45 112.50	40

 102,454.88 45,725.67

		BROUGHT FORWARD	102,454.88	45,725.67	In the Supreme Court of Ontario
Feb. 7	Province of Ontario	Interest on Bond		55.00	Exhibits Ex. 8 Accounts and Material from Surrogate Court
Mar. 1	Province of Ontario	Interest on Bond		112.50	(Continued)
	11	Toronto General Trusts Corporation		131.25	
	1925				
Feb. 25	Jeffrey Edwards	Note	1,000.00		
10 1927					
July 4	National Trust Co.	Interest on Debenture		131.25	
			<u>\$103,454.88</u>	<u>\$46,155.67</u>	

THIS IS EXHIBIT "A" to the Affidavit of GERALD A. WOOD, sworn before me this 20th day of May, A. D. 1936.

"Ozias de Laplante"
A Commissioner, etc.

EXHIBIT "A1" AND "C1"

IN THE SURROGATE COURT OF THE COUNTY OF PETERBOROUGH

IN THE MATTER OF THE ESTATE OF MARY G. WOOD, late of the City of Peterborough, in the County of Peterborough, Widow, Deceased

Statement showing Assets held for the account of Annuitants.

Investment	Particulars	Par Value	
Province of New Brunswick	Bond No. 0303 due 1st Jan. 1936, interest 6%	1,000.00	
Province of New Brunswick	Bond No. 0304 due 1st Jan. 1936, interest 6%	1,000.00	10
Province of New Brunswick	Bond No. 0305 due 1st Jan. 1936, interest 6%	1,000.00	
Province of New Brunswick	Bond No. 0306 due 1st Jan. 1936, interest 6%	1,000.00	
Province of New Brunswick	Bond No. 0307 due 1st Jan. 1936, interest 6%	1,000.00	20
Province of New Brunswick	Bond No. 0308 due 1st Jan. 1936, interest 6%	1,000.00	
Province of New Brunswick	Bond No. 0309 due 1st Jan. 1936, interest 6%	1,000.00	
Province of New Brunswick	Bond No. 0310 due 1st Jan. 1936, interest 6%	1,000.00	30
Province of New Brunswick	Bond No. 0311 due 1st Jan. 1936, interest 6%	1,000.00	
Province of New Brunswick	Bond No. 0312 due 1st Jan. 1936, interest 6%	1,000.00	
Province of Ontario	Bond No. SS9597 due 1st Feb. 1941, interest 6%	1,000.00	
		11,000.00	40

	BROUGHT FORWARD		11,000.00
	Province of Ontario	Bond No. SS9598 due 1st Feb. 1941	1,000.00
	Province of Ontario	Bond No. SS9599 due 1st Feb. 1941	1,000.00
	Province of Ontario	Bond No. SS9600 due 1st Feb. 1941	1,000.00
	Province of Ontario	Bond No. SS9601 due 1st Feb. 1941	1,000.00
10	Province of Ontario	Bond No. SS9602 due 1st Feb. 1941	1,000.00
	Province of Ontario	Bond No. SS9603 due 1st Feb. 1941	1,000.00
	Province of Ontario	Bond No. SS 9604 due 1st Feb. 1941	1,000.00
	Province of Ontario	Bond No. SS 9605 due 1st Feb. 1941	1,000.00
	Province of Ontario	Bond No. SS 9606 due 1st Feb. 1941	1,000.00
			<hr/>
20			\$20,000.00

In the Supreme
Court of Ontario
Exhibits
Ex. 8
Accounts and
Material from
Surrogate Court
(Continued)

THIS IS EXHIBIT "A1" AND "C1" to the Affidavit of GERALD A. WOOD,
SWORN before me this 20th day of May, A. D. 1935.

"Ozias de Laplante"
A Commissioner, etc.

EXHIBIT "A2"

IN THE SURROGATE COURT OF THE COUNTY OF PETERBOROUGH

IN THE MATTER OF THE ESTATE OF MARY G. WOOD, late of the City of Peterborough, in the County of Peterborough, Widow, deceased.

Statement of receipts in respect of securities set aside for payment of annuities to Florence M. Edwards, E. Cameron Edwards, Gertrude G. Menet and Marion M. Edwards.

Date		From Whom Received	On What Account Received	Corpus	Income	10
1926						
Jan. 1		Province of New Brunswick	Interest on Bonds		300.00	
Feb. 1		Province of Ontario	Interest on Bonds		300.00	
July 1		Province of New Brunswick	Interest on Bonds		300.00	
Aug. 1		Province of Ontario	Interest on Bonds		300.00	
1927						
Jan. 1		Province of New Brunswick	Interest on Bonds		300.00	20
Feb. 1		Province of Ontario	Interest on Bonds		300.00	
July 1		Province of New Brunswick	Interest on Bonds		300.00	
Aug. 1		Province of Ontario	Interest on Bonds		300.00	
1928						
Jan. 1		Province of New Brunswick	Interest on Bonds		300.00	
Feb. 1		Province of Ontario	Interest on Bonds		300.00	30
July 1		Province of New Brunswick	Interest on Bonds		300.00	
Aug. 1		Province of Ontario	Interest on Bonds		300.00	
1929						
Jan. 1		Province of New Brunswick	Interest on Bonds		300.00	
Feb. 1		Province of Ontario	Interest on Bonds		300.00	
					4200.00	

In the Supreme
Court of Ontario

BROUGHT FORWARD

10,200.00

Exhibits
Ex. 8
Accounts and
Material from
Surrogate Court
(Continued)

July	1	Province of New Brunswick	Interest on Bonds	300.00	
Aug.	1	Province of Ontario	Interest on Bonds	300.00	
1935					
Jan.	1	Province of New Brunswick	Interest on Bonds	300.00	
Feb.	1	Province of Ontario	Interest on Bonds	300.00	10
				<hr/>	
				\$11,400.00	

THIS IS EXHIBIT "A2" to the Affidavit of Gerald A. Wood SWORN before me this 20th day of May, A. D. 1935.

"Ozias de Laplante"
A COMMISSIONER, &c.

EXHIBIT "B"

IN THE SURROGATE COURT OF THE COUNTY OF PETERBOROUGH

IN THE MATTER OF THE ESTATE OF MARY G. WOOD, late of the City of Peterborough, in the County of Peterborough, Widow, Deceased.

Statement of Disbursements of GERALD A. WOOD, as Surviving Executor of the Estate of the said Deceased.

In the Supreme
Court of Ontario

Exhibits.

Ex. 8.
Accounts and
Material from
Surrogate Court.

(Continued)

Date	To Whom Paid or Allowed	On What Account Paid or Allowed	Corpus	Income
1924				
10 Apr. 17	Richard Hall & Son		104.35	
"	Standard Medical & Surgical Clinic		68.60	
"	Adamson & Dobbin		7.85	
"	R. J. Soden		51.08	
"	W. H. Hamilton		20.07	
"	New Centre Meat Market		8.06	
29	Receiver General		172.83	
May 23	Gertrude G. Menet			100.00
"	Marion M. Edwards			100.00
20 26	Florence M. Edwards			27.50
"	E. Cameron Edwards			27.50
27	R. Fair & Co.		22.28	
June 1	Aaron Comstock		386.00	
9	T. E. Bradburn	Insurance on Island No. 2		40.00
11	G. A. Wood	Disbursements	466.17	
23	Hall & Hall		630.69	
Aug. 28	Tax Collector	1924 taxes re 222 McDonnell St.		133.54
Sept. 1	Gertrude G. Menet			100.00
30	Marion M. Edwards			100.00
	Florence M. Edwards			28.00
	E. Cameron Edwards			28.00
			<hr/>	
			1,937.98	684.54

In the Supreme
Court of Ontario

Exhibits
Ex. 8
Accounts and
Material from
Surrogate Court
(Continued)

		BROUGHT FORWARD:	1,937.98	684.54
Sept.	29	Rent of Safety Deposit Box		5.00
Oct.	30	Hall & Hall Re 1932 Tax	18.09	
Dec.	1	Gertrude G. Menet Marion M. Edwards		100.00 100.00
	8	I. Loan Taxes on Island No. 1		17.13
1925		I. Loan Taxes on Island No. 2		27.27
Jan.	8	F. Barrett Re: 222 McDonnell Street		59.22
Feb.	19	R. J. Soden	15.00	
	24	Gertrude G. Menet Marion M. Edwards Florence M. Edwards E. Cameron Edwards G. A. Wood		100.00 100.00 28.00 28.00
		G. A. Wood 485 shares of Canada Cement Co. at 102.	49,788.90	
		G. A. Wood 20 shares of Bank of Nova Scotia at 261.44	5,228.80	20
		G. A. Wood 83 shares of Ottawa Transportation Co. Ltd.	6,640.00	
		G. A. Wood Island Number One Part two Stoney Lake	700.00	
		G. A. Wood $\frac{2}{3}$ interest in Lot B. Plan 61, North Monaghan	1,500.00	30
		Charlotte Isabella Edwards All articles of personal, domestic & household use or	1,000.00	
		Children of J. R. Wood Island Number two Stoney Lake	750.00	
		Gertrude Carvolth 15 shares of Canada Cement Co. Ltd.	1,320.00	
	27	Treasurer of Baptist Home Missions	1,000.00	
			<hr/>	
			69,898.77	1,249.16
				40

		BROUGHT FORWARD:	69,898.77	1,249.16	In the Supreme Court of Ontario
					Exhibits
Feb.	27	Treasurer of Baptist Foreign Missions	2,000.00		Ex. 8
	27	Treasurer of Grande Bighe Missions	1,000.00		Accounts and Material from Surrogate Court
	27	Treasurer of Medical Missions	1,000.00		(Continued)
	27	Treasurer of Peterborough Health Association	500.00		
10	27	Treasurer of Peterborough Protestant Home	500.00		
	27	Treasurer of Children's Aid Society	500.00		
	27	Treasurer of Young Women's Christian Association	500.00		
Mar.	13	Donald S. Edwards	875.00		
Mar.	9	Toronto General Trusts Corporation	5,000.00—		
20		National Trust Co.	5,000.00—		
	13	Hall & Hall Investment Re: 222 McDonnell St.	9,779.18		
					12.20
Apr.	9	Nora Edwards re: Bank of Nova Scotia	329.94		
	"	Nora Edwards 15 shares of Bank of Nova Scotia less 3 shares sold to pay Succession Duty	3,024.00		
30					
	"	Phyllis Edwards re Bank of Nova Scotia	329.94		
	"	Phyllis Edwards 15 shares of Bank of Nova Scotia less 3 shares sold to pay Succession Duty	3,024.00		
	"	Clemie Edwards re Bank of Nova Scotia	329.94		
40					
			103,590.77	1,261.36	

In the Supreme
Court of Ontario

Exhibits
Ex. 8
Accounts and
Materials from
Surrogate Court
(Continued)

		BROUGHT FORWARD	103,590.77	1,261.36
Apr.	9	Clemie Edwards	15 shares of Bank of Nova Scotia less 3 shares sold to pay Succession Duty	3,024.00
	"	Freda Edwards	Re: Bank of Nova Scotia	329.94
	"	Freda Edwards	15 shares of Bank of Nova Scotia less 3 shares sold to pay Succession Duty	3,024.00
	"	Naomi Edwards	Re: Bank of Nova Scotia	329.94
	"	Naomi Edwards	15 shares of Bank of Nova Scotia less 3 shares sold to pay Succession Duty	3,024.00
	"	Harriet Edwards	Re: Bank of Nova Scotia	219.96
	"	Harriet Edwards	10 shares of Bank of Nova Scotia less 2 shares sold to pay Succession Duty	2,016.00
	"	Helen Edwards	Re: Bank of Nova Scotia	68.50
	"	Helen Edwards	15 shares of Bank of Nova Scotia less 2 shares sold to pay Succession Duty	3,276.00
	"	M. Isobel Edwards		12.08
	"	M. Isobel Edwards	10 shares of Bank of Nova Scotia	2,520.00
	"	Bessie Edwards	15 shares of Bank of Nova Scotia less 2 shares sold to pay Succession Duty	3,276.00
May	20	C. Carvolth	Re: Canada Cement Co.	13.00
	23	Gertrude G. Menet		100.00
		Marion M. Edwards		100.00
			124,699.11	1,486.44

			124,699.11	1,486.44	In the Supreme Court of Ontario
BROUGHT FORWARD:					
May	23	Florence M. Edwards		28.00	Exhibits
		E. Cameron Edwards		28.00	
	28	Tax Clerk	Taxes Clyde Alberta		Ex. 8 Accounts and Material from Surrogate Court (Continued)
June	19	Tax Clerk	Taxes re 222 McDonnell St.	135.79	
June	9	W. S. Rose	Mortgage Loan	2,000.00	
	20	Pacific Great Eastern	Purchase of Bonds	9,614.33	
10	July	17	G. Carvolth	Re: Canada Cement Co.	22.50
	Aug.	24	Gertrude G. Menet		100.00
			Marion M. Edwards		100.00
			Florence M. Edwards		26.00
			E. Cameron Edwards		28.00
		27		Succession Duty	9,050.21
		31		Pump for Island No. 2	10.50
	Sept.	2	G. A. Wood		300.00
20		23	Tax Clerk	Taxes re 222 McDonnell	98.50
		30		Rent for Safety Deposit Box	5.00
		"		Interest on overdraft	.50
	Oct.	5	E. Edwards	Re: Bank of Nova Scotia	68.24
			E. Edwards	Re: Interest	103.74
		23	Hall & Hall	Re: Rose Mortgage	2,000.00
			G. A. Wood		289.00
30	Nov.	4	Hall & Hall	1/2 of ledger account	128.20
		24	Tax Collector	Burleigh Taxes on Island	16.99
			148,124.63	2,263.68	

In the Supreme
Court of Ontario
Exhibits
Ex. 8
Accounts and
Material from
Surrogate Court
(Continued)

		BROUGHT FORWARD:	148,124.63	2,263.68
1926				
May	1	Provincial Treasurer of Ontario	2nd instalment of Annuitants Tax	536.11
	17	C. I. Edwards	Refund on $\frac{1}{2}$ interest on \$2,000.00 Bond	27.50
July	2	G. A. Wood	Paint for cottage	35.90 10
	"	J. C. Strickland	Mortgage loan	3,500.00
	"	Canadian Bank of Commerce	Interest on overdraft	.50
	21	Ben Yelland	Painting cottage	64.70
Aug.	5		Excise Stamps	.02
Sept.	30		Rent of Safety Deposit Box No. 44	5.00
Nov.	26	G. A. Wood	Material for Wharf Island No. 2	53.43 20
	2	Wm. Boulton	Building Wharf Island No. 2	23.00
Dec.	1	Isaac Lean	Taxes re Island No. 2	16.63
Dec.	30	Morris & Lawrie	$\frac{1}{2}$ costs of preparing accounts	50.00
1927				
Mar.	7	Provincial Treasurer of Ontario	Third Payment of Annuitants tax	531.96
May	3	C. I. Edwards	Refund of $\frac{1}{4}$ interest on 2000.00 bond	13.75
June	2	T. E. Bradburn	Insurance	40.00
Sept.	20	Peterborough Canoe	Painting skiff	23.60
	29		Rent for Safety Deposit box No. 44	5.00
Oct.	31	Succession Duty Collector Edmonton	Re: Toby Mortgage	225.00
Nov.	8	Provincial Treasurer Quebec	Succession Duty	1,705.39
			<hr/>	
			154,623.09	2,622.71

BROUGHT FORWARD:			154,623.09	2,622.71	In the Supreme Court of Ontario
Oct. 20	Tax Collector, Burleigh	Taxes on Island No. 2		16.88	Exhibits
1928					Ex. 8
Feb. 22	Provincial Treasurer of Ontario	4th payment of Succession duties	531.10		Accounts and Materials from Surrogate Court
	Exchange on cheque			.65	(Continued)
July 16	Biggar & Crawford	50 shares of Abitibi Paper Co. at 61.00	3,065.00		
10					
Sept. 29		Rent of Safety Deposit Box No. 44		5.00	
Dec. 10	Tax Collector Burleigh	Taxes on Island No. 2		16.63	
1929					
Jan. 23	Hall, Hall & Stevenson	½ legal account		30.75	
May 8	Province of British Columbia	Purchase of Bonds	2,500.00	3.77	
20					
Sept. 30		Rent for Safety deposit box No. 44		5.00	
Dec. 4	Tax Collector Burleigh	Taxes on Island No. 2		18.03	
1930					
Jan. 23	G. A. Wood	Adjustment of Howson Mortgage & Abitibi	427.89		
	29	Gatineau Power Co.	Purchase of 5% 1956 Bonds	2,805.00	23.50
30					
June 4	T. E. Bradburn	Insurance		40.00	
Sept. 29		Safety deposit Box No. 44		5.00	
Dec. 3	Tax Collector Burleigh	Taxes on Island No. 2		18.13	
1931					
July 8	Mr. McDonald	Mortgage loan	5,000.00		
Sept. 30		Rent for Safety Deposit Box No. 44		5.00	
Oct. 1	J. F. Strickland	Legal account		83.40	
40					
Dec. 1		Purchase of National Service Loan due 1941	2,475.00	5.48	
			<hr/>		
			171,427.08	2,899.93	

In the Supreme
Court of Ontario

Exhibits
Ex. 8
Accounts and
Material from
Surrogate Court
(Continued)

		BROUGHT FORWARD :	171,427.08	2,899.93
Dec. 16	Tax Collector, Burleigh	Taxes on Island No. 2		19.65
1932	Feb. 3	Province of Ontario	Purchase of 5½ 1947 Bonds	1,920.00
June 24	Canadian Bank of Commerce	Insurance and postage		1.00
Oct. 1		Rent for Safety Deposit box No. 44		5.00 10
Dec. 21	Tax Collector Burleigh	Taxes on Island No. 2		18.15
1933	Jan. 20	Burrard Dry Dock	Purchase of 1940 Bonds at 99.08	3,963.20 56.44
June 12	T. E. Bradburn	Insurance		40.00
Sept. 20	G. A. Wood	Paint for Cottage		20.70
Oct. 11		Rent for Safety Deposit Box No. 44		7.50
Dec. 26	Tax Collector Burleigh	Taxes on Island No. 2		19.50 20
1934	Feb. 1	Province of Ontario	Purchase of 5000.00 4½% Bonds due 1949 at 97.00	4,850.00 9.86
May 11	Mr. McDonald	Shingling Charlotte Street property	253.71	
June 12	Mr. McDonald	Eavetroughing Charlotte Street House	31.75	30
June 15	Kingan Hardware	Screening for cottage		23.51
June 26	Mr. McDonald	(mortgaged property) Repairs to Charlotte Street house	16.50	
Sept. 11	Township of Teck	due 1944 and 1945	1,876.25	
Oct. 1		Rent for Safety Deposit Box No. 44		7.50
Nov. 30	G. A. Wood	Amount paid by him on first instal- ment of Succession duties for Annuitants	297.41	40
			<hr/>	
			184,635.90	3,128.76

		BROUGHT FORWARD	184,635.90	3,128.76	In the Supreme Court of Ontario
1934					Exhibits
Dec. 10	Tax Collector Burleigh	Taxes on Island No. 2		19.91	Ex. 8 Accounts and Material from Surrogate Court
1935					(Continued)
Feb. 4	City of Montreal	Purchase of Bond	1,089.20	8.06	
	7 Fred C. Goodfellow	Repairs to Charlotte St. property	335.60		
10	Fred H. Rowan	Repairs to Charlotte St. property	5.50		
1925					
Feb. 25	Jeffrey Edwards	Amount of legacy	1,000.00		
			<hr/>	<hr/>	
			187,066.20	3,156.73	

THIS IS EXHIBIT "B" to the Affidavit of GERALD A. WOOD SWORN before me this 20th day of May, A. D. 1935.

20

"Ozias de Laplante"
A Commissioner, &c.

EXHIBIT "B1"

IN THE SURROGATE COURT OF THE COUNTY OF PETERBOROUGH

IN THE MATTER OF THE ESTATE OF MARY G. WOOD, late of the City of Peterborough, in the County of Peterborough, Widow, Deceased.

Statement of Disbursements in respect of annuities payable to Florence M. Edwards and E. Cameron Edwards from October 31st, 1925, to March 31st, 1935.

Date	To Whom Paid or Allowed	On What Account Paid or Allowed	Corpus	Income	
1925					10
Nov. 24	Florence M. Edwards	Annuity		28.00	
"	E. Cameron Edwards	Annuity		28.00	
1926					
Feb. 24	Florence M. Edwards	Annuity		28.00	
"	E. Cameron Edwards	Annuity		28.00	
May 22	E. Cameron Edwards	Annuity		25.70	
	Florence M. Edwards	Annuity		25.70	
July 2	Tax Collector	Taxes on 222 McDonnell Street		47.58	
Aug. 24	E. Cameron Edwards	Annuity		25.70	20
	Florence M. Edwards	Annuity		25.70	
Sept. 7	Tax Collector	Balance of taxes for 1926 re 222 McDonnell Street		95.16	
Nov. 24	Florence M. Edwards	Annuity		25.70	
	E. Cameron Edwards	Annuity		25.70	
1927					
Feb. 24	E. Cameron Edwards	Annuity		25.70	
	Florence M. Edwards	Annuity		25.70	30
May 23	Florence M. Edwards	Annuity		25.00	
"	E. Cameron Edwards	Annuity		25.00	
July 4	Tax Collector	1st instalment of 1927 taxes re 222 McDonnell Street		47.58	
				557.92	

In the Supreme
Court of OntarioExhibits
Ex. 8
Accounts and
Material from
Surrogate Court
(Continued)

		BROUGHT FORWARD	1,371.67
Aug.	24	E. Cameron Edwards Annuity	30.00
		Florence M. Edwards Annuity	30.00
Sept.	4	Tax Collector second instalment of taxes for 1929 re 222 McDonnell Street	50.31
Nov.	5	Tax Collector 3rd instalment of taxes for 1929 re 222 McDonnell Street	50.31
			10
	23	Florence M. Edwards Annuity	35.00
		E. Cameron Edwards Annuity	35.00
1930			
Feb.	24	E. Cameron Edwards Annuity	30.00
		Florence M. Edwards Annuity	30.00
May	23	E. Cameron Edwards Annuity	30.00
		Florence M. Edwards Annuity	30.00
July	7	Tax Collector 1st instalment of taxes for 1930 re 222 McDonnell Street	20
Aug.	22	E. Cameron Edwards Annuity	51.91
		Florence M. Edwards Annuity	30.00
Sept.	4	Tax Collector 2nd instalment of taxes for 1930 re 222 McDonnell St.	30.00
Nov.	5	Tax Collector 3rd instalment of taxes for 1930 re 222 McDonnell St.	51.91
			30
	24	E. Cameron Edwards Annuity	51.91
		Florence M. Edwards Annuity	30.00
			30.00
1931			
Feb.	24	E. Cameron Edwards Annuity	30.00
		Florence M. Edwards Annuity	30.00
May	23	E. Cameron Edwards Annuity	30.00
		Florence M. Edwards Annuity	30.00
			<hr/>
			2,118.02 40

		BROUGHT FORWARD:		2,118.02	In the Supreme Court of Ontario
July	6	Tax Collector	1st instalment of 1931 taxes re 222 McDonnell St.	51.48	Exhibits Ex. 8 Accounts and Material from Surrogate Court
Aug.	29	E. Cameron Edwards Florence M. Edwards	Annuity Annuity	30.00 30.00	(Continued)
Sept.	3	Tax Collector	2nd instalment of 1931 taxes re 222 McDonnell St.	51.48	
10 Nov.	2	Tax Collector	3rd instalment of 1931 taxes re 222 McDonnell St.	51.48	
	24	E. Cameron Edwards Florence M. Edwards	Annuity Annuity	30.00 30.00	
		1922			
Feb.	24	E. Cameron Edwards Florence M. Edwards	Annuity Annuity	30.00 30.00	
May	25	E. Cameron Edwards Florence M. Edwards	Annuity Annuity	30.00 30.00	
20 July	6	Tax Collector	1st instalment of 1932 taxes re 222 McDonnell Street	49.66	
Aug.	24	E. Cameron Edwards Florence M. Edwards	Annuity Annuity	30.00 30.00	
Sept.	6	Tax Collector	2nd instalment of 1932 taxes re 222 McDonnell Street	49.66	
Nov.	7	Tax Collector	3rd instalment of 1932 taxes re 222 McDonnell Street	49.66	
30	24	E. Cameron Edwards Florence M. Edwards	Annuity Annuity	30.00 30.00	
		1933			
Feb.	24	E. Cameron Edwards Florence M. Edwards	Annuity Annuity	30.00 30.00	
May	27	E. Cameron Edwards Florence M. Edwards	Annuity Annuity	30.00 30.00	
July	8	Tax Collector	1st instalment of 1933 taxes re 222 McDonnell Street	49.53	
40					
				2,950.97	

In the Supreme
Court of Ontario

Exhibits
Ex. 8
Accounts and
Material from
Surrogate Court
(Continued)

		BROUGHT FORWARD	2,950.97
Aug.	24	E. Cameron Edwards Annuity	30.00
		Florence M. Edwards Annuity	30.00
Sept.	5	Tax Collector 2nd instalment of 1933 taxes re 222 McDonnell Street	49.53
Nov.	6	Tax Collector 3rd instalment of 1933 taxes re 222 McDonnell Street	49.53
	24	E. Cameron Edwards Annuity	30.00
		Florence M. Edwards Annuity	30.00
1934			
Feb.	24	E. Cameron Edwards Annuity	30.00
		Florence M. Edwards Annuity	30.00
May	23	E. Cameron Edwards Annuity	30.00
		Florence M. Edwards Annuity	30.00
July	3	Tax Collector 1st instalment of 1934 taxes re 222 McDonnell Street	49.79
Aug.	27	E. Cameron Edwards Annuity	30.00
		Florence M. Edwards Annuity	30.00
Sept.	4	Tax Collector 2nd instalment of 1934 taxes re 222 McDonnell Street	49.79
Nov.	6	Tax Collector 3rd instalment of 1934 taxes re 222 McDonnell Street	49.79
	24	E. Cameron Edwards Annuity	30.00
		Florence M. Edwards Annuity	30.00
1935			
Feb.	23	E. Cameron Edwards Annuity	30.00
		Florence M. Edwards Annuity	30.00
			\$3,619.40

THIS IS EXHIBIT "B1" to the Affidavit of GERALD A. WOOD, SWORN before me this 20th day of May, A. D. 1935.

"Ozias de Laplante"
A Commissioner, &c.

EXHIBIT "B2"

IN THE SURROGATE COURT OF THE COUNTY OF PETERBOROUGH

IN THE MATTER OF THE ESTATE OF MARY G. WOOD, late of the City of Peterborough, in the County of Peterborough, Widow, Deceased.

Statement of Disbursements in respect of annuities payable to Gertrude G. Menet and Marion M. Edwards from October 31st, 1925 to March 31st, 1935.

Date	To Whom Paid or Allowed	On What Account Paid or Allowed	Corpus	Income
10 1925				
Nov. 24	Gertrude G. Menet	Annuity		100.00
	Marion M. Edwards	Annuity		100.00
1926				
Feb. 24	Gertrude G. Menet	Annuity		100.00
	Marion M. Edwards	Annuity		100.00
May 22	Gertrude G. Menet	Annuity		95.40
	Marion M. Edwards	Annuity		95.40
July 22	Marion M. Edwards	Annuity		50.00
Aug. 24	Gertrude G. Menet	Annuity		95.40
20	Marion M. Edwards	Annuity		95.40
Nov. 24	Marion M. Edwards	Annuity		45.40
	Gertrude G. Menet	Annuity		95.40
1927				
Feb. 24	Gertrude G. Menet	Annuity		95.40
	Marion M. Edwards	Annuity		95.40
May 23	Gertrude G. Menet	Annuity		93.10
	Marion M. Edwards	Annuity		93.10
Aug. 23	Gertrude G. Menet	Annuity		93.10
30	Marion M. Edwards	Annuity		93.10
Oct. 6	Marion M. Edwards	Annuity		10.00
Nov. 30	Gertrude G. Menet	Annuity		93.10
				1,638.70

In the Supreme Court of Ontario

Exhibits

Ex. 8
Accounts and
Material from
Surrogate Court

(Continued)

In the Supreme
Court of Ontario

Exhibits
Ex. 8
Accounts and
Material from
Surrogate Court
(Continued)

		BROUGHT FORWARD		1,638.70
Nov. 30	Marion M. Edwards	Annuity		83.10
1928				
Feb. 24	Gertrude G. Menet	Annuity		93.10
	Marion M. Edwards	Annuity		93.10
May 23	Gertrude G. Menet	Annuity		93.10
	Marion M. Edwards	Annuity		93.10
Aug. 25	Gertrude G. Menet	Annuity		91.00
	Marion M. Edwards	Annuity		91.00
Nov. 22	Gertrude G. Menet	Annuity		91.00 10
	Marion M. Edwards	Annuity		91.00
1929				
Feb. 19	Marion M. Edwards	Annuity		100.00
	Gertrude G. Menet	Annuity		100.00
May 24	Marion M. Edwards	Annuity		100.00
	Gertrude G. Menet	Annuity		100.00
Aug. 24	Gertrude G. Menet	Annuity		100.00
	Marion M. Edwards	Annuity		100.00
Nov. 22	Gertrude G. Menet	Annuity		100.00
	Marion M. Edwards	Annuity		100.00 20
1930				
Feb. 24	Gertrude G. Menet	Annuity		100.00
	Marion M. Edwards	Annuity		100.00
Mar. 23	Gertrude G. Menet	Annuity		100.00
May 23	Marion M. Edwards	Annuity		100.00
Aug. 23	Gertrude G. Menet	Annuity		100.00
	Marion M. Edwards	Annuity		100.00
Nov. 24	Gertrude G. Menet	Annuity		100.00
	Marion M. Edwards	Annuity		100.00
1931				
Feb. 18	Gertrude G. Menet	Annuity		100.00
	Marion M. Edwards	Annuity		100.00
May 23	Gertrude G. Menet	Annuity		100.00
	Marion M. Edwards	Annuity		100.00

4,458.20

		BROUGHT FORWARD		4,458.20	In the Supreme Court of Ontario
	Aug. 28	Gertrude G. Menet	Annuity	100.00	Exhibits
	29	Marion M. Edwards	Annuity	100.00	Ex. 8
	Nov. 2	Gertrude G. Menet	Annuity	55.00	Accounts and Material from Surrogate Court
	24	Gertrude G. Menet	Annuity	45.00	(Continued)
	24	Marion M. Edwards	Annuity	100.00	
	1932				
	Feb. 24	Gertrude S. Menet	Annuity	100.00	
		Marion M. Edwards	Annuity	100.00	
10	May 25	Gertrude G. Menet	Annuity	100.00	
		Marion M. Edwards	Annuity	100.00	
	Aug. 24	Gertrude G. Menet	Annuity	100.00	
		Marion M. Edwards	Annuity	100.00	
	Nov. 24	Gertrude G. Menet	Annuity	100.00	
		Marion M. Edwards	Annuity	100.00	
	1933				
	Feb. 24	Gertrude G. Menet	Annuity	100.00	
		Marion M. Edwards	Annuity	100.00	
	May 23	Gertrude G. Menet	Annuity	100.00	
20	27	Marion M. Edwards	Annuity	100.00	
	Aug. 3	Gertrude G. Menet	Annuity	100.00	
	28	Marion M. Edwards	Annuity	100.00	
	Nov. 24	Gertrude G. Menet	Annuity	100.00	
		Marion M. Edwards	Annuity	100.00	
	1934				
	Feb. 3	Gertrude G. Menet	Annuity	100.00	
	24	Marion M. Edwards	Annuity	100.00	
	May 18	Marion M. Edwards	Annuity	100.00	
	23	Gertrude G. Menet	Annuity	100.00	
30	Aug. 27	Gertrude G. Menet	Annuity	100.00	
	Aug. 28	Marion M. Edwards	Annuity	100.00	
				7,058.20	
		BROUGHT FORWARD		7,058.20	
	Nov. 23	Gertrude G. Menet	Annuity	100.00	
	24	Marion M. Edwards	Annuity	100.00	
	1935				
	Feb. 23	Gertrude G. Menet	Annuity	100.00	
		Marion M. Edwards	Annuity	100.00	
40				\$7,458.20	

THIS IS EXHIBIT "B2" to the Affidavit of GERALD A. WOOD, SWORN before me this 20th day of May, A. D. 1935.

"Ozias de Laplante"
A Commissioner, &c.

EXHIBIT "C"

In the Supreme
Court of Ontario

Exhibits

Ex. 8
Accounts and
Material from
Surrogate Court

(Continued)

IN THE SURROGATE COURT OF THE COUNTY OF PETERBOROUGH

IN THE MATTER OF THE ESTATE OF MARY G. WOOD, late of the City of
Peterborough, in the County of Peterborough, Widow, Deceased.Statement showing Assets held for the account of the children of James
Russell Wood.

Investment	Particulars	Par Value
Dominion of Canada	1931 Conversion Loan No. X1747, due 1st Nov. 1958, Interest $4\frac{1}{2}\%$	10,000.00 10
Dominion of Canada	1931 Conversion Loan No. VO320, due 1st Nov. 1958, Interest $4\frac{1}{2}\%$	5,000.00
Dominion of Canada	1931 Conversion Loan No. M11750, due 1st Nov. 1959, Interest $4\frac{1}{2}\%$	1,000.00
Dominion of Canada	1931 Conversion Loan No. M32424, due 1st Nov. 1959, Interest $4\frac{1}{2}\%$	1,000.00
Dominion of Canada	1931 Conversion Loan No. M32423, due 1st Nov. 1958, Interest $4\frac{1}{2}\%$	1,000.00 20
Dominion of Canada	National Service Loan No. M37683, due 15th Nov. 1941, Interest 5%	1,000.00
Dominion of Canada	National Service Loan No. M37682, due 15th Nov. 1941, Interest 5%	1,000.00
Dominion of Canada	National Service Loan No. Z20428, due 15th Nov. 1941, interest 5%	500.00 30
Dominion of Canada	National Service Loan No. VO137, due 15th Oct. 1944, interest $4\frac{1}{2}\%$	5,000.00
Province of Ontario	Bond No. BCMO7191 due 16th Jan. 1949 interest $4\frac{1}{2}\%$	1,000.00
Province of Ontario	Bond No. BCMO7192 due 16th Jan. 1949 interest $4\frac{1}{2}\%$	1,000.00 40
Province of Ontario	Bond No. BCMO7193 due 16th Jan. 1949 interest $4\frac{1}{2}\%$	1,000.00
		28,500.00

		28,500.00	In the Supreme Court of Ontario
	BROUGHT FORWARD		Exhibits
	Province of Ontario		Ex. 8
	Province of Ontario	1,000.00	Accounts and Material from Surrogate Court
	Province of Ontario	1,000.00	(Continued)
10	Province of Ontario	1,000.00	
	Province of Ontario	1,000.00	
	Province of Ontario	1,000.00	
	Province of Ontario	1,000.00	
20	Province of Ontario	1,000.00	
	Province of Ontario	1,000.00	
	Province of Ontario	1,000.00	
30	Province of Ontario	1,000.00	
	Province of Ontario	1,000.00	
	Province of Ontario	1,000.00	
40	Province of British Columbia	1,000.00	
	Province of British Columbia	1,000.00	
		<hr/> 42,500.00	

In the Supreme
Court of Ontario

BROUGHT FORWARD

Exhibits
Ex. 8
Accounts and
Material from
Surrogate Court

(Continued)

			42,500.00
Province of British Columbia	Bond No. FR330 due 25th April 1954, interest 5%		500.00
Burrard Dry Dock Co. Ltd.	First mortgage Bond No. A44 interest 5% due 9th April, 1940		1,000.00
Burrard Dry Dock Co. Ltd.	First mortgage Bond No. A183 due 9th April, 1940, interest 5%		1,000.00 10
Burrard Dry Dock Co. Ltd.	First mortgage Bond No. A182, due 9th April, 1940, interest 5%		1,000.00
Burrard Dry Dock Co. Ltd.	First mortgage Bond No. A181 due 9th April, 1940, interest 5%		1,000.00
Township of Teck	No. 83 due 28th July, 1944, interest 6%		881.46
Township of Teck	No. 84 due 28th July, 1944, interest 6%		1,000.00 20
Gatineau Power Co.	First mortgage Bond, No. R19484 due 1st June, 1956, interest 5%		1,000.00
Gatineau Power Co.	First mortgage bond No. R19485 due 1st June, 1956, interest 5%		1,000.00
Gatineau Power Co.	First mortgage bond, No. R19486 due 1st June, 1956, interest 5%		1,000.00
Pacific Great Eastern	No. C2439 due 15th July, 1943 interest 4½%		1,000.00 30
Pacific Great Eastern	No. C2438 due 15th July, 1943		1,000.00
Pacific Great Eastern	No. C2437 due 15th July, 1943		1,000.00
Pacific Great Eastern	No. C2436 due 15th July, 1943		1,000.00
Pacific Great Eastern	No. C2435 due 15th July, 1943		1,000.00
Pacific Great Eastern	No. C2434 due 15th July, 1942		1,000.00 40
			<hr/>
			57,881.46

	BROUGHT FORWARD		57,881.46	In the Supreme Court of Ontario
	Pacific Great Eastern	No. C2433 due 15th July, 1942, interest $4\frac{1}{2}\%$	1,000.00	Exhibits Ex. 8 Accounts and Material from Surrogate Court
	Pacific Great Eastern	No. C2432 due 15th July, 1942, interest $4\frac{1}{2}\%$	1,000.00	(Continued)
	Pacific Great Eastern	No. C2431 due 15th July, 1942, interest $4\frac{1}{2}\%$	1,000.00	
10	Pacific Great Eastern National Trust Company	No. C2440 due 15th July, 1942, interest $4\frac{1}{2}\%$ Trust Certificate No. C2075 due 9th March, 1938, interest $3\frac{3}{4}\%$	1,000.00 5,000.00	
	The Toronto General Trusts Corporation	Guarantee Investment No. S0959 due 9th March, 1938, interest $3\frac{3}{4}\%$	5,000.00	
	City of Montreal	Non-Callable No. M201598 due 15th Dec. 1941, interest 6%	1,000.00	
20	John C. Strickland (Now Fred. A. Kidd)	Mortgage on 34 Ellerbeck Avenue, Toronto, matured 30th of June, 1931, interest $6\frac{1}{2}\%$ payable half yearly 30th June & December	3,500.00	
	William S. Rose	Mortgage on 251-5 Rubidge Street, matures 11th June, 1935, interest $6\frac{1}{2}\%$ payable half yearly on the 11th of June and December	4,000.00	
30	James & Mary E. McDonald	Mortgage on 261-9 Charlotte Street, matures 22nd June, 1936, interest 7% payable half yearly on the 22nd June and December	5,000.00	
	Canadian Bank of Commerce	Balance Mar. 31	2.32	
40	Toronto Savings & Loan	Balance Mar. 31st	412.12	
			<hr/>	
			\$85,795.90	

THIS IS EXHIBIT "C" to the Affidavit of GERALD A. WOOD, SWORN before me this 20th day of May, A. D. 1935.

"Ozias de Laplante"
A Commissioner, &c.

EXHIBIT "D"

Exhibits

Ex. 8
Accounts and
Material from
Surrogate Court

(Continued)

IN THE SURROGATE COURT OF THE COUNTY OF PETERBOROUGH

IN THE MATTER OF THE ESTATE OF MARY G. WOOD, late of the City of
Peterborough, in the County of Peterborough, Widow, Deceased.Statement of Original Assets of the said Estate coming into the hands of
the Executors.

ASSETS	VALUE	
REAL ESTATE		
Two-third interest in Lot "B" Plan Sixty-one North Monaghan subject to Life Estate of Miss Ella Edwards	1500.00	10
Island No. One Part Two Stoney Lake	700.00	
Island No. Two Stoney Lake	750.00	
South East Quarter of Lot Number Thirty-two Range Fifty-nine Township Twenty-four West of the Fourth Meridian in the Province of Alberta	100.00	20
	<hr/>	3,050.00
CASH IN BANKS		
Cash in the Bank of Nova Scotia	302.98	
Cash in Bank of Commerce	748.35	
Cash on Hand	309.00	
	<hr/>	1,360.33
BONDS		
15 Dominion of Canada Bonds due 1st Nov. 1933, and accrued interest	16,034.70	30
10 Province of Ontario Bonds due 1941 and accrued interest	10,789.50	
10 Province of New Brunswick due 15th of Oct. 1948 and accrued interest	10,741.00	
\$3600.00 Province of Ontario Bonds due 15th Oct. 1948	3,001.74	
	<hr/>	40,566.94
		<hr/>
		44,977.27

	44,977.27	In the Supreme Court of Ontario Exhibits Ex. 8 Accounts and Material from Surrogate Court (Continued)
BROUGHT FORWARD:		
BANK STOCKS AND OTHER STOCKS		
85 Shares of Ottawa Transportation Company, Limited	6,640.00	
208 Shares of Bank of Nova Scotia	52,416.00	
102 Shares of Bank of Commerce	18,952.00	
500 Shares of Canada Cement Co.	44,000.00	
	122,008.00	
MORTGAGES		
10 Mortgagors, Leon & Francis Toby Mortgage dated 27th day of June, 1911, interest 8% per annum paid to Jan. 26th, 1924, Land: South Half of Lot 87, Block 15 Hudson Bay Reserve Plan B. 3 Edmonton, Principal \$1700.00 accrued interest \$11.33	1,711.33	
	1,711.33	
MISCELLANEOUS ASSETS		
20 Household Goods & Furniture	500.00	
Clothing & Jewellery	500.00	
	1,000.00	
	\$169,696.60	

THIS IS EXHIBIT "D" to the Affidavit of GERALD A. WOOD, SWORN before me this 20th day of May, A. D. 1935.

"Ozias de Laplante"
A Commissioner, &c.

Exhibit 9.

(Defendant's Exhibit)

ONTARIO
SUCCESSION DUTY OFFICE
Toronto, Canada.

In the Supreme
Court of Ontario
Exhibits.

Ex. 9.

Letter from
Ontario Succession
Duty Office to
Messrs Hall, Hall
& Stevenson,
Dated August 7th,
1928.

August 7th, 1928.

In your reply kindly refer to
File numbered
Estate of MARY G. WOOD

Messrs. Hall, Hall & Stevenson,
Barristers,
Peterborough, Ont.

Dear Sirs,-

10

I notice a letter written by you on March 29th, has not been answered.
All duty presently payable has been paid, but if under the last gift in the
will, any child of J. K. Wood becomes entitled to all of the half share of residue,
further duty will be payable. You might advise me if this occurs.

Yours very truly,

"R. E. M. Meighen"
Solicitor under Succession Duty Act.

Exhibit 10.
(Defendant's Exhibit)

In the Supreme
Court of Ontario
Exhibits.

Ex. 10.

CANADA: PROVINCE OF ONTARIO
IN HIS MAJESTY'S SURROGATE COURT OF THE COUNTY
OF PETERBOROUGH

Order appointing
Jessie Olivia
Dickson Wood
Guardian
Dated 27th Sept.
1922.

BE IT KNOWN that on the twenty-seventh day of September A. D. 1922
JESSIE OLIVIA DICKSON WOOD of the Township of North Monaghan in the
County of Peterborough, Widow, was appointed guardian of the persons and
estates of MARY ELIZABETH WOOD, JOHN DOUGLAS WOOD and MARION RUSSELL
WOOD all of the said Township of North Monaghan infant children of James
Russell Wood late of the Township of North Monaghan in the County of
10 Peterborough, Civil Engineer, deceased and LETTERS OF GUARDIANSHIP are
accordingly granted by the said Court to the said JESSIE OLIVIA DICKSON WOOD
the lawful mother of the said infants with power and authority to her to do
all such acts, matters and things as a guardian may or ought to do, under and
by virtue of any Act of the Legislature of Ontario relating to minors and their
property, she the said Jessie Olivia Dickson Wood having been duly sworn
to faithfully perform the trust of guardianship.

WITNESS His Honour Edward Cornelius Stanbury Huycke, Judge of the
said Court

By the Court,

20 Seal
Surrogate Court
Peterborough.

"George J. Sherry"
Registrar.



Exhibit 11
(Defendant's Exhibit)

IN THE SUPREME COURT OF ONTARIO
Wood vs. Wood
This Exhibit No. 11
The property of the wife
is transferred by the will
this 15 day of Dec 1932
T. G. Hurstman
Land Registrar at Peterborough

Exhibit 11

2

SURROGATE COURT, PETERBOROUGH
Estate of *Mary G. Wood*
This estate is
the property of the
is controlled by the
this 24 day of June
T. G. Hurstman
by Registrar

In the Supreme Court of Ontario

Exhibits.

Ex. 11

Statement re proposed scheme of division.

(Continued)

STATE MRS. MARY G. WOOD

Specific Legacies

Charitable bequests paid	7000.	10
Legacies--104 shares Bank of Nova Scotia Transferred		
15 shares Canada Cement set aside for Mrs. Carvolth		
Cash legacy to Donald S. Edwards paid \$1000. less \$125. Succession Duty	875.	
Geoffrey Edwards paid by cancellation of note	1000.	20
G. A. Wood Ottawa Transportation stock transferred	6640.	
Island	700.	
Share of residence	1500.	
Infants--island	750.	30
Annuitants--transfer to Trustees to pay annuities	10750.00	
\$10,000. Province of Ontario		
\$10,000. Province of New Brunswick	10650.00	
	<u>39865.00</u>	
Sold 84 shares Bank of Nova Scotia for	21,966.96	40
Sold 103 shares Bank of Commerce for	<u>20,301.21</u>	
On hand 485 shares Canada Cement at 102	49,470	
10 " Bank N.S. @ 261.51	5,230.20	
(Transferred 24th Feb. 1925 to G.A. Wood) Int.	318.90	
	<u>49,788.90</u>	
5000 Guarantee Investment receipt National Trust Co.	5,000.	
" Guarantee " " Toronto Gen. Trusts Co.	5,000.	
15000 Victory Loan bonds at 106.70 and int.	16,267.20	
3000 Ontario bonds at 101.50 and interest	3,098.43	
4000 Rose mortgage	4,000.00	
10,000 P.G.E. bonds	9,613.33	
	<u>42,978.96</u>	
Uninvested cash on hand	1,551.51	
	<u>44,530.47</u>	
Adjustment re Canada Cement stock	2,629.21	
	<u>47,159.68</u>	

Interest on uninvested portion from
24th February to dates of investment
payable by G. A. Wood.

In the Supreme
Court of Ontario

Exhibits

Ex. 11

Statement re
Proposed Scheme
of Division

(Continued)

G. A. Woods share of estate 485 shares	49,788.90
Cement	<u>2,629.21</u>
Less adjustment (cash)	47,159.69

Mr. Wood to be charged with interest on uninvested
portion of childrens share to date of investment
at 4%.

In the Supreme
Court of Ontario

Exhibits

Ex. 11

Statement re
Proposed Scheme
of Division

(Continued)

Toronto Savings & Loan Company balance			
Commerce Savings		8216.13	
" current		435.70	
Nova Scotia Savings		43.82	
		<u>843.70</u>	
		9539.35	
		<u>2614.40</u>	
Duty payable	13,462.72		12153.75
Annuitants' share	<u>2,124.37</u>		
	11,337.35		
Grande Ligne	<u>175.00</u>		
	11,162.35		
Miss M.I.Edwards	<u>315.</u>		10
	10,847.35		
Annuitants' duty payable 24th			
February 1925.	531.09		
Int.	<u>8.85</u>	<u>539.94</u>	
		11,387.29	20
Miss C.I.Edwards	<u>125.00</u>		
	11,262.29		
(Toby mtge. (Alberta)			
1711.33)			
G. A. Wood re Ottawa Trans-			
portation		464.80	
		<u>10,797.49</u>	
G.A. Wood re residence			
and island		154.00	30
		<u>10,643.49</u>	
Infants re island		41.25	
		<u>10,602.24</u>	

Exhibit 12
(Defendant's Exhibit)

(12)

IN THE SUPREME COURT OF ONTARIO

Wood vs. Wood
This Exhibit No. 12
the property of the *Wright*
is produced by the *Wright*
this 15 day of *March* 1935.
T. C. H. Weston
Local Registrar at Peterborough

RECEIPTS up to 24 Feb 1925

In the Supreme
Court of Ontario

Exhibits
Ex. 12
Statement show-
ing receipts and
disbursements and
assets undisposed of

10		Cash on hand <i>Commence</i>	745.18 ✓
		Cash in Bank of Nova Scotia	297.94 ✓
		(Dividend Bank of Commerce) on hand	309.00 ✓
	Apr.5	By dividend Bank of Nova Scotia	832.00 ✓
	Apr.16	" " Canada Cement	750.00 ✓
	May 1	" interest on Victory Loan	412.50 ✓
	May 30	" interest from James G. Edwards	30.00 ✓
20	May 31	" interest on B.of C.a/c	12.36 ✓
	June 2	By dividend Bank of Commerce	309.00 ✓
	June 30	" interest Bank of Nova Scotia account	12.20 ✓
	July 2	" dividend Bank of Nova Scotia	832.00 ✓
	July 3	" interest New Brunswick Bond	300.00 ✓
	July 17	" dividend Canada Cement	750.00 ✓
30	Aug.2	" interest on Ontario Bonds	299.74 ✓
	Sept.2	" dividend Bank of Commerce	309.00 ✓
	Oct.2	" dividend Bank of Nova Scotia	832.00 ✓
	" 9 1924	" interest Toby mortgage	131.38 ✓
	" 23	" dividend Canada Cement	750.00 ✓
	Nov.1	" interest on Victory Loan	412.50 ✓
40	Nov.30	" interest Bank of Commerce account	16.17 ✓
	Dec.1	" dividend Bank of Commerce & bonus	412.00 ✓
	" 31	" interest Bank of Nova Scotia a/c	36.06 ✓
	<u>1925</u>		
	Jan.2	" dividend Bank of Nova Scotia	832.00 ✓
	" 16	" " Canada Cement	750.00 ✓
	Feb.5	" int. Ontario bonds	300.00 ✓
	" 24	<i>Proceeds 485 shares Cement @ 102 + interest</i>	49,788.90 ✓
	Mar.3	" dividend Bank of Commerce	309.00 ✓
50	" 4	<i>Int. on N.B. bonds</i>	300.00 ✓
	" 4	" proceeds sale 55 shares common Bank of Commerce	10,838.58 ✓
	" 4	<i>Int. on Ont. (3000) two payments. Apr 15 & Oct 15</i>	150.00 ✓
	" 5	" Proceeds sale 21 shares Common Bank of Commerce	4,138.37 ✓
		CARRIED FORWARD	26,939.09

In the Supreme Court of Ontario

Exhibits.
Ex. 12.
Statement showing receipts and disbursements and assets undisposed of.

RECEIPTS

	CARRIED FORWARD	26,939.09	
Mar. 7	By proceeds sale 27 shares common Bank of Commerce	5,384.26	←
1	By dividend Bank of Nova Scotia	832.00	←
Apr 7	By a/c proceeds sale of Bank of Nova Scotia stock	1,000.00	←
" 9	By balance proceeds sale of 74 shares Bank of Nova Scotia stock	18,252.56	← 10
" 15	By proceeds sale of 10 shares of Bank of Nova Scotia stock	2,614.40	←
" 15	By interest on Ontario Bonds \$75. Less infants share <u>21.57</u>	5228.80 53.43	← see if not cut off
May 1	By int. on Victory Loan \$412.50 Less infants share <u>146.92</u>	265.58	←
" 30	By int. Bank of Commerce a/c	20.47	←
June 30	By int. on Bank of Nova Scotia account	184.29	← 20
" 30	By int. on Toronto Savings & Loan Co. a/c	184.38	←
July 3	By dividend on 20 shares Bank of Nova Scotia	80.00	←
July 4/25	By dividend on 13 shares Bank of Nova Scotia	52.00	←
July 19/25	Int on Ont Bonds. Less insurance @ c.26¢	3.00	←
		<u>\$55,722.46</u>	30
	By proceeds sale to infants 10,000 Victory bonds	16,267.20	
	" " " " 3,000 Ont Bonds.	3,898.43	

DISBURSEMENTS

Exhibits
Ex. 12
Statement showing receipts and disbursements and assets undisposed of

(Continued)

<u>1924</u>			
June 22	To Richard Hall & Son full of a/c	104.35	✓
	" Adamson & Dobbin in full of a/c	7.85	✓
	" R. J. Soden in full of a/c	51.08	✓
	" William Hamilton in full of a/c	20.07	✓
	" New Center Meat Market in full of a/c	8.06	✓
10	" Standard Medical & Surgical Clinic	68.50	✓
	<i>Ap 29/24 Receiver General Income tax for 1925</i>	172.83	
	<i>see separate sheet</i> → " A. Comstock in full of account	386.00	✓
	" Hall & Hall Probate fees and disbursements	630.69	✓
	To cheques to annuitants	400.	
August	" " " "	400.	
<i>set 29/24</i>	<i>Don't set off deposit but balance</i>	51	
<u>1925</u>			
Feb.	" " " "	400.	
March 10	" " " Toronto General Trusts Corporation investment	5000.	✓
	" " " National Trust Company investment	5000.	✓
<i>Mar 17</i>	<i>to Hall & Hall purchase Dom. & Ont bonds.</i>	9779.18	
20 June 11	" " On account Rose loan investment	2000.00	✓
	" " to Hall & Hall for 10,000 P.G.E. bonds	9613.33	✓
	" " " Nora Edwards	329.94	✓
	" " " Phyllis Edwards	329.94	✓
	" " " Clemie M. Edwards	329.94	✓
	" " " Freda Edwards	329.94	✓
30	" " " Naomi Edwards	329.94	✓
	" " " Harriet C. Edwards	219.96	✓
	" " " Helen C. Edwards	68.50	✓
	<i>Isobel</i>	12.08	
Aug. 28	" " on account of Succession Duty	9050.21	✓
	Outstanding liability--balance Succession Duty	<u>2832.50</u>	
		37910.80	

NOTE: Contingent Liability Suezec Duty \$3482.73 and interest.

ASSETS UNDISPOSED OF

In the Supreme Court of Ontario

Exhibits.
Ex 12.
Statement showing receipts and disbursements and assets undisposed of.

TRUST FOR ANNUITANTS

10,000 Province of Ontario Bonds

10,000 Province of New Brunswick Bonds

TRUST FOR INFANTS

	<u>Income</u>	<u>Corpus</u>	
Share interest on Victory Bonds from 24th Feb. to 1st May 1925	146.92		
Value 15,000. Victory Loan at 106.70		16005.00	
Value 3000. Ontario Bonds at 101.50		3045.00	
Interest on same 24th Feb. to 15th April 1925	21.57		
National Trust Co. Debenture		5000.	10
Toronto General Trust Co. debenture		5000.	
Rose mortgage 4000. advances		2000.	
Pacific Great Eastern Debenture		9613.33	
<i>Dom of Can 4 1/2 bond 15 Oct 1914</i>		40663.33	
<i>Prov of Ont 4 1/2 " 1st Oct 1914</i>		4744.32	
		4834.86	
485 shares Canada Cement and int. to 24th Feb. 1925		49788.90	20

13

IN THE SUPREME COURT OF ONTARIO

Wood vs. Wood

This Exhibit No. 13

the property of the Plaintiff
is produced by the Plaintiff
this 18 day of July 1935RECEIPTSIn the Supreme
Court of Ontario

Exhibits.

Ex. 13.
Statement of
Receipts and
Disbursements
to 23rd September,
1925.W. C. H. Hester,
Local Registrar at Peterborough

		Cash on hand Bank of Commerce	745.18 ✓
		Cash in Bank of Nova Scotia	297.94 ✓
		(Dividend Bank of Commerce) on hand	309.00 ✓
	Apr. 5	By dividend Bank of Nova Scotia	832.00 ✓
10	Apr. 16	" " Canada Cement	750.00 ✓
	May 1-	" interest on Victory Loan	412.50 ✗
	May 30	" interest from James G. Edwards	30.00 ✓
	May 31	" interest on Bank of Commerce account	12.36 ✓
	June 2	By dividend Bank of Commerce	309.00 ✓
	June 30	" interest Bank of Nova Scotia account	12.20 ✓
	July 2	" dividend Bank of Nova Scotia	832.00 ✓
	July 3	" interest New Brunswick Bond	300.00 ✓
20	July 17	" dividend Canada Cement	750.00 ✓
	Aug. 2	" interest on Ontario Bonds	299.74 ✗
	Sept. 2	" dividend Bank of Commerce	309.00 ✓
	Oct. 1	" dividend Bank of Nova Scotia	832.00 ✗
	" 9	" interest Toby mortgage	131.38 ✓
	" 23	" dividend Canada Cement	750.00 ✓
30	Nov. 30	" interest Bank of Commerce account	16.17 ✓
	Nov. 1	" interest on Victory Loan	412.50 ✗
	Dec. 1	" dividend Bank of Commerce & bonus	412.00 ✓
	Dec. 31	" interest Bank of Nova Scotia a/o	36.06 ✓
	<u>1925</u>		
	Jan. 2	" dividend Bank of Nova Scotia	832.00 ✓
	Jan. 16	" " Canada Cement	750.00 ✓
	Feb. 5	" int. Ontario bonds	300.00 ✗
40	Feb. 24	" proceeds 485 shares Cement at 102 & int.	49,788.90 ✓
	Mar. 3	" dividend Bank of Commerce	309.00 ✓
	" 4	" interest on New Brunswick Bond	300.00 ✓ less 25¢
	"	" proceeds sale 55 shares common Bank of Commerce	exchange
			<u>10,838.58</u> ✓
		CARRIED FORWARD	71,909.51

In the Supreme
Court of Ontario

Exhibits.
Ex. 12.
Statement showing
receipts and
disbursements and
assets undisposed
of.

RECEIPTS

	CARRIED FORWARD		71,909.51	
Mar. 4	By int. on Ontario bonds due 15th Apr. & 15th Oct. 1924		150.00 \	
" 5	By proceeds sale 21 shares Common Bank of Commerce		4,138.37 \	
" 7	By proceeds sale 27 shares common Bank of Commerce		5,334.26 \	
" 1	By dividend Bank of Nova Scotia		832.00 \	
Apr. 7	By a/c proceeds sale of Bank of Nova Scotia stock		1,000.00 \	10
" 9	By balance proceeds sale of 74 shares Bank of Nova Scotia stock		18,552.56 \	
" 15	By proceeds sale of 10 shares of Bank of Nova Scotia stock		2,614.40 \	
	By proceeds sale of 20 shares Bank of Nova Scotia		5,228.80 \	
" 15	By interest on Ontario bonds	\$75.		
	Less infants share	<u>21.57</u>	53.43	
May 1	By i t. on Victory Loan	\$412.50		20
	Less infants share	<u>150.31</u>	262.19	
" 30	By int. Bank of Commerce a/c		20.47	
June 30	By int. on Bank of Nova Scotia account		4.29	
" 30	By int. on Toronto Savings & Loan Co. account		184.38	
July 3	By dividend on 20 shares Bank of Nova Scotia		80.00	
	By int. on New Brunswick bonds		300.00	
	By dividend on 13 shares Bank of Nova Scotia			30
	Less insurance &c. 26¢		52.00	
Aug.	By interest on Ontario bonds		300.00	
	By proceeds sale to infants \$15,000. Victory Loan at 106.70 and interest		16,267.20	
	By proceeds sale to infants of 3000 Ontario Bonds at 101.50 and int.		3,098.43	
	By return of Grande Ligne Mission Duty paid by executors		175.00	
	By proceeds note James G. Edwards		1,000.00	40
"	M. J. Edwards share succession duty		<u>315.00</u>	
			<u>131,672.29</u>	

should this be
52
6,540
1,740

DISBURSEMENTSIn the Supreme
Court of OntarioExhibits.
Ex. 12.
Statement showing
receipts and
disbursements and
assets undisposed
of.

<u>1924</u>			
April	To Richard Hall & Son full of account		104.35 [^]
	To Adamson & Dobbin in full of account		7.85 [']
	To R.J. Soden in full of account		51.08 [']
	To William Hamilton in full of account		20.07 [']
	To New Center Meat Market in full of account		8.06 [']
	" Standard Medical & Surgical Clinic		68.50 [^]
" 29	" Receiver General income tax 1923		172.83 [']
10	" A. Comstock in full of account		386.00
	" Hall & Hall Probate fees and disbursements		630.69
May 23	Gertrude Monette		100.
	To Marion Edwards		100.
" 26	To Florence Edwards		27.50
20	" Cameron Edwards		27.50
" 27	" Robert Fair		22.28
June 9	" T. E. Bradburn insurance		40.00
" 11	" G. A. Wood (Sundry items paid)		466;17
Aug.28	" Collector of taxes (McDonnel St.House)		133.54
Sept.1	" Gertrude Monette		100.
30	" 1	" Marion Edwards	100.
	" Florence Edwards		28.00
	" Cameron Edwards		28.00
" 29	" Bank of Commerce rent Safety Deposit Box		5.00
Oct.30	" Hall & Hall balance income tax 1923		18.09
Dec.1	" Gertrude Monette		100.00
40	" Marion Edwards		100.00
" 8	" Taxes on island 1924	27.27	
	" " "(1) "	<u>17.13</u>	44.40
<u>1925</u>			
Jan.8	F. Barrett repairs McDonnel St.		59.22
Feb.19	To R. J.Soden--Globe 3 years		<u>15.00</u>
	CARRIED FORWARD		<u>3,004.12</u> ✓

Exhibit 13
(Defendant's Exhibit)

-2-

DISBURSEMENTS

In the Supreme
Court of Ontario

Exhibits.

Ex. 13.
Statement of
Receipts and
Disbursements
to 23rd September
1925.
(Continued)

	CARRIED FORWARD	3,004.12	
Feb.24	To Gertrude Menet	100.	
	" Marion Edwards	100.	
	" Florence Edwards	28.	
	" Cameron Edwards	28.	
Mar.10	" cheque to Toronto General Trusts Corporation investment	5,000.	
	" " " National Trust Company investment	5,000.	
" 13	" Frank Barrett plastering	12.20	
" 17	" purchase Dominion of Canada bond & Province of Ontario	9,779.18	
" 23	" paid Bank of Nova Scotia charges on transfer 91 shares	5.46	10
April 15	Paid Transfer tax on Bank of Nova Scotia stock	1.20	
May 23	To Gertrude Menet	100.	
	" Marion Edwards	100.	
	" Florence Edwards	28.	
	" Cameron Edwards	28.	
" 28	" Cunningham School taxes Racey	135.44	20
June 11	" cheque on account Rose loan investment	2,000.00	
	" " to Hall & Hall for \$10,000. P.G.E. bonds	9,613.33	
	" " " Nora Edwards	329.94	
	" " " Phyllis Edwards	329.94	30
	" " " Clemie M. Edwards	329.94	
	" " " Freda Edwards	329.94	
	" " " Naomi Edwards	329.94	
	" " " Harriet C. Edwards	219.96	
	" " " Helen C. Edwards	68.50	
	" " " Isobel Edwards	12.08	
" 19	" Collector of taxes McDonnell St.house	<u>49.26</u>	
	CARRIED FORWARD	<u>37,022.44</u>	40

37022.44

Exhibit 13
(Plaintiffs' Exhibit)

-3-

DISBURSEMENTS

In the Supreme
Court of Ontario
Exhibits

Ex. 13
Statement of Re-
ceipts and disburse-
ments to Septem-
ber 23rd, 1925

(Continued)

	CARRIED FORWARD	37,022.44
Aug ² / ₄	To Gertrude Menet	100.
	" Marion Edwards	100.
10	" Florence Edwards	28.
	" Cameron Edwards	28.
" 28	" cheques on account of Succession Duty	9,050.21
	" outstanding liability--balance Succession Duty	2,832.50
" 31	" cheque for pump for island Number 2	10.50
Sept.23	" balance taxes McDonnell St.house	98.52
20	" G. A. Wood on account share	300.
	" Inland Revenue stamps	8.80
	" books stationery, auditing &c.	50.00
	" dividend on 13 shares Bank of Nova Scotia Trust for Bessie Edwards for April, May and June	52.00
30	" balance proceeds 2 shares Bank of Nova Scotia stock sold with int.to 1st April \$540.48 less Succession Duty--\$472.50	67.98
	" Paid Charitable bequests	7,000.
	" paid Donald Edwards legacy less duty	875.
	" paid Geoffrey Edwards legacy by cancellation of J.G.Edwards note	1,000.
	" interest on overdraft	.50
	" rent S.D.Box	5.00
		<hr/> 58,629.45

NOTE: Contingent Liability Quebec Duty \$3482.73 and interest.

Transfer to Bessie Edwards Trust \$52.plus \$67.98 or \$119.98.

Exhibit 13
(Defendant's Exhibit)

ASSETS UNDISPOSED OF

In the Supreme
Court of Ontario

Exhibits.

Ex. 13.
Statement of
Receipts and
Disbursements
to 23rd September,
1925.
(Continued)

TRUST FOR ANNUITANTS

10,000 Province of Ontario Bonds

10,000. Province of New Brunswick Bonds

TRUST FOR INFANTS

	<u>Income</u>	<u>Corpus</u>	
Share interest on Victory Bonds from 24th Feb. to 1st May 1925	150.31 150.31		
Value 15,000. Victory Loan at 106.70		16005.00	
Value 3000. Ontario Bonds at 101.50		3045.00	
Interest on same 24th Feb. to 15th April 1925	21.57		10
National Trust Co. Debenture		5000.	
Toronto General Trust Co. debenture		5000.	
Rose mortgage 4000. advances		2000.	
Pacific Great Eastern Debenture		9613.33	
5000. Dominion of Canada 4½% 4850. <u>94.32</u>		4944.32	20
5000 Province of Ontario 4½% at \$4825 plus \$9.86		<u>4834.86</u>	
485 shares Canada Cement and int. to 24th Feb. 1925		50442.51 49700.90	

Exhibit 13
(Plaintiffs' Exhibit)

RE: INFANTS TRUST

In the Supreme
Court of Ontario

Exhibits.

Ex. 13.
Statement of
Receipts and
Disbursements
to 23rd September
1925.

Share of estate to be transferred
as of 24th February 1925

57,809.60

	<u>1925</u> Feb.24	\$15000. Victory Loan at 106.70	16005.00	
		Accrued interest	<u>262.19</u>	
			16267.19	
10		3000 Ontario bonds at 107.50	3045.00	
		Int.from 15th Oct.1924	<u>53.43</u>	
Mar.10		5000 Toronto General Trust Deb.	5000.	
		5000 National Trust Co.Deb.	5000.	
		5000 1944 Refunding loan at 97	4850.	
		Accrued int.	94.32	
		5000 Province of Ontario 4½% at		
		96.50	4825.00	
		Accrued interest	9.86	
20		By half yrs.int.on Ont.bonds		75.00
		" " " " " Victory Loan		412.50
		Advance on account Rose mtge	2000.	
June 11	10000	Pacific Great Eastern (Guaranteed B.C.)	9613.33	
		Pump for island No.2	10.50	
		Transfer to G.A.Wood half value pump paid by him	5.25	
30		Transfer from G.A.Wood half advance of \$300. made by him		150.00
		BALANCE		
		Balance to be transferred	\$ <u>50773.88</u>	\$ <u>58447.10</u>
		Interest thereon		

In the Supreme
Court of Ontario

Exhibits

Ex. 13
Statement of Re-
ceipts and disburse-
ments to Septem-
ber 23rd, 1925

Exhibit 13
(Defendant's Exhibit)

RE. TRUST FOR ANNUITANTS.

(Continued)

<u>1924</u>					
July	3	By Interest New Brunswick Bond		300.00	
Aug.	2	" " Ontario Bonds		299.74	
May	23	To cheque to Gertrude Menet	100.00		
		" " " Marion Edwards	100.00		
		" " " Florence Edwards	27.50		
		" " " Cameron Edwards	27.50		
Aug.	28	" taxes McDonnel Street house	133.54		
Sept.		" cheque to Gertrude Menet	100.00		10
		" " " Marion Edwards	100.00		
		" " " Florence Edwards	28.00		
		" " " Cameron Edwards	28.00		
		" " " Gertrude Menet	100.		
		" " " Marion Edwards	100.		
<u>1925</u>					
Jan.	28	" " " F.Barret repairs	59.22		20
Feb.	5	By Interest Ontario Bond		300.00	
Feb.	24	To cheque Gertrude Menet	100.00		
		" " Marion Edwards	100.00		
		" " Florence Edwards	28.00		
		" " Cameron Edwards	28.00		
Mar.	4	By Interest New Brunswick Bond		300.00	30
Mar.	13	To F. Barret Plastering	12.20		
May	23	To cheque Gertrude Menet	100.00		
		" " Marion Edwards	100.00		
		" " Florence Edwards	28.00		
		" " Cameron Edwards	28.00		40
July	3	By Interest New Brunswick Bonds		300.00	
June	19	To collector of taxes	49.26		
Aug.	2	By Interest Ontario Bonds		300.00	
Aug.	24	To cheque Gertrude Menet	100.00		

\$ 1877.22

\$ 1799.74

Exhibit 13
(Plaintiffs' Exhibit)

<u>1925</u>			
Aug.	24	To cheque to Marion Edwards	100.00
		" " " Florence Edwards	28.00
		" " " Cameron Edwards	28.00
10	Sept.	To taxes balance	98.52
			<hr/>
			\$ 254.52

In the Supreme
Court of Ontario

Exhibits.

Ex. 13.
Statement of
Receipts and
Disbursements
to 23rd September
1925.

Exhibit 13
(Defendant's Exhibit)

In the Supreme
Court of Ontario
Exhibits.
Ex. 13.
Statement of
Receipts and
Disbursements
to 23rd September,
1925.

Receipts		126,908.92
Disbursements		<u>57,632.91</u>
		69,276.01
On hand except trust for annuitants		<u>50,442.51</u>
Balance		119,718.52

CUTSTANDING:

Quebec Duty	3482.73	
Bessie Edwards Trust	119.98	
Costs	<u>500.00</u>	
	<u>4102.71</u>	4,102.71
BALANCE FOR DISTRIBUTION		<u>115,615.81</u>

G. A. Wood		57,807.90
Infants		57,807.90
Infants	37,807.90	
Less trans- ferred	^{773.48} <u>50,742.51</u>	
	7,365.39	

G. J. Wood	57,807.90
Less paid	<u>55,017.70</u>
	2,790.20

10

20

Exhibit 13
(Plaintiffs' Exhibit)

Infants' share
 Less $\frac{1}{2}$ tax on cottage Island No 2 $\frac{41.25}{2}$
 Less paid for pump

 Less transferred
 Balance to be transferred
 $\frac{1}{2}$ tax on Ottawa Transportation
 Island No 1 part 2 and house

52,190.29
 20636
 10.50 3113
~~52,190.29~~
~~52,190.29~~
 50,773.88
 1,385.91 1385.28
 309.40 309.40
 1,695.31 1695.69

In the Supreme Court of Ontario
 Exhibits.
 Ex. 13.
 Statement of Receipts and Disbursements to 23rd September, 1925.

Add income on securities transferred paid since February 24th 1925.

10

G. A. Wood share: 52,170.28
 Less advances and Succession Duty payable by Geoffrey Edwards and Miss Edwards 550.
 51,720.28

20

NOTE: Succession Duty on the share of residue and Ottawa Transportation Company stock amounting to \$618.80 has been paid out of estate and infants are entitled to be reimbursed half this duty. The same applies to the duty on the annuities amounting to \$544.36. The duty on the annuities will be collected from the sale of \$2000. 1934 Victory Loan Bonds given to the estate by Miss Edwards subject to the payment to her of interest at 5 $\frac{1}{2}$ % on \$2000. during her lifetime. There should accordingly be transferred to the infants an additional \$581.58 to reimburse them for the proportion of this duty paid out of their shares of the residue.

30

40

618.80 = 770 -
 544.36 = 5127 -
 116316 -
 581.58

Exhibit 13
(Defendant's Exhibit)

In the Supreme
Court of Ontario

Exhibits.

Ex. 13.
Statement of
Receipts and
Disbursements
to 23rd September,
1925.

Total receipts		131,672.29
Total disbursements		<u>58,629.45</u>
Balance		73,042.84

PURCHASES:

Rose Mortgage	2000.	
Pacific Great Eastern Debenture	9613.53	
Province of Ontario and Dominion of Canada Bonds	9779.18	
Toronto General Trusts Corporation Investment	5000.	10
National Trust Company investment	<u>5000.</u>	<u>31,392.51</u>
		104,435.35
Transfer Bessie Edwards account		<u>110.98</u>
		104,315.37
Toby interest		<u>65.20</u>
		104,380.57
C. A. Wood share	52,170.28	20
Infant's share	<u>52,170.29</u>	
	104,580.57	

G. A. Wood share charged with:

Amount advanced \$300.

Duty on Geoffrey Edwards
and Miss C.I. Edwards
legacy

250. ✓
\$550.

30

Infants' share charged with:

Amount paid for pump
for cottage

\$10.50. ✓

5614374
63353
5581421

Exhibit 14
(Defendant's Exhibit)

(No. 1 Front)

(No. 1 Back)

In the Supreme Court of Ontario Exhibits. Ex. 14.

Bundle of thirty slips of Defendants memoranda.

TORONTO SAVINGS AND LOAN CO.

PETERBOROUGH

Savings Department

Account No. W.J. 6566 Estate Rate %
CREDIT

..... July 4/25

No Street

10

Deposited by G A Wood.

Nat. Trust	×	1	81	26
Bank N.S.	×	2	52	00
	×	5		
Prov. N.B.			300	
	×	10	433.	26
	×	20		
	×	50		
	×	100		

20

Cheques

.26 Ins. & reg'd.

July 16/25.

Cement 750. 00

July 17/25. P. G. E. Ry. 225. 00

30 300 Cheque to G. A. W. (Pencil)

131.25 deposit Tor. Ge n. Trusts Sep. 14 (Pencil)

On March 7th B.D.H. gave cheque for 113.70 to the estate. this was paid by bank of C. so evidently is part of the deposit of that date the rest is from sale of 28 shares of Commerce @ 198, less brokerage

(Pencil)

Jan. 3rd 1927

deposited Nat. Trust Co. 131.25

“ Rose Mtg. less

Commission & 1 stub

re Strickland 125.75

Jan 17th 1927 P.G.E 10 × \$22.50 less 55 cents Insurance etc

Feb 14/27—1/2 Toby Interest 32.20

Mar. 1st/27. Ont 4 1/2% 112.50

Mar 11th/27

Tor. General Trusts Corp.— 131.25

Strickland Mortg. due Dec 30/26 & int. on int. 112.37

Victory due Ap. 15th deposited Ap. 23 \$112.50

Prov. of Ont 5% due Ap. 15 deposited Apr. 28th \$75.

May 2nd Victory — — 412.50

“ 3rd “ 55.00

“ 3rd “ Bearer in Commerce 27.50

In the Supreme Court of Ontario Exhibits.

Ex. 14. Bundle of thirty slips of Defendants memoranda.

(Continued)

(No. 2 Front)

(No. 2 Back)

TORONTO SAVINGS AND LOAN CO.

PETERBOROUGH

Savings Department

Account No. W J. 6566. Rate %

CREDIT

Address

Occupation

Deposited by G. AW.

Date

May 1st 1926 There was deposited in current act. of Commerce
 412.50 Victory Loan Int.
 27.50 " " "
 55.00 " " " (this is the Int. of Aunt Ellas 2000 bond to pay Inheritance tax on an-10 nunities

(Pencil)

June 14/26

Onts. for Sept 1st. 1=	5 × 22.50	50
" " Ap. 1925. 2=	3 × 25.	
× 5=	= 112.	50
× 10=	75	
× 20=		
× 50=	187	50
20 shrs. N.S. Oct 2/25 100=	80.	
Silver Cheques	112. (Pencil)	50
Oct 22/25 Dom 4 1/2 % (Pencil)		
Nov 2/25 War loan	412	50
Dec 14/25 Rose Mort	80.	39
Jan. 4/26 Nat. Trust	131.	25
Jan 15/26 P. G. E 22.50	224.	45
Feb 11/26 Toby Int 1/2	32.	20
Mar 1/26 Ont 4 1/2 — 1	12.50 5 × 22.50	50
Mar 10/26 Tor. Gen. Trust	131.	25
April 16/26 War loan	112.	50
April 9/26 Ont.	75.	00
\$		

126.75 Rose Mortgage due June 11th/26 (Pencil)

50 Aug 6/26 all of Toby int. 64.40 (Pencil)

20 Sept. 10/26 { 5 × 22.50 Prov of Ont. 4 1/2 % 112.50
 { 131.25 Tor Gen. Trusts c1.25 (Pencil)

50 Oct 15/26 Dom. of Can. 1924 Refunding loan. 112.50 & 3 × 25.00 Prov. of Ont.

30 Nov 1st/26 Dom of Can. bearer 5 1/2 % 27.50
 " " " cheque 5 1/2 % 412.50

Nov. 4/26 I deposited 27.50 being Int. for 6 mos. on 1/2 of \$2000 Aunt E. gave for inheritance Tax

(No. 3 Front)

TORONTO SAVINGS AND LOAN CO.

PETERBOROUGH

Savings Department

Account No. Rate %
 CREDIT

Address

Occupation

Deposited by

10 Date

Feb 11th 1928	1=		
Refund from Succession duties dept. of Alta=	310.56		
childrens			
have paid	22 5.		
I	" " 22 5.		
	45 0		
refund	31 0 56		
20	13 9.44		
childrens share of	139.44 = 63.89		
my share	" " = 75.55		
	139.44		
childrens share of refund		161.	11
My share refund		149.	45
30		310.	56
Deposited Feb 11/28		161.	11

(No. 3 Back)

deposits

July 4/27—National Trust Co.	131.25
" 4/27—Strickland Mortgage	111.15
" 22/27—P.G.E. coupons. 10 × 22.50	
less .55 cents	224.45
Sept. 9/27—1/2 Toby (Due July 11/27)	32.20
" 9/27 Tor Gen Trusts.	131.25
" 9/27 Prov. of Ont 5 × 22.50	112.50
Toby Int was \$68.00 (Pencil)	
Peltons Commission (Pencil)	— 3.45
Exchange on cheque (Pencil)	— .15
Prov. of Ont 7 × 25	— 75
Dom. of Can. 1924	112.50
" " "	412.50
	55
Oct 19/27	
" 19/27	
Nov 3rd 1927	
Victory 1919	
Note.—only 3/4 of this 55.00 belongs to children. the other 1/4 goes to C. I. Edwards when 4th payment of annuity duties are paid the whole bond of 2000.00 belongs to children	
Dec 22/27 Victory 1/2 of 13.75	
" Rose less commission	126.75
" adjustment Que. taxes	1779.61
" 28th/1927	
Mortgage F. A. Kidd (Strickland)	
less commission of 2.85	— 110.90
Jan 3/28 National Trust Co.	— 131.25
Feb 1/28 P.G.E 225 less .55 cents these were due Jan 15th	224.45

In the Supreme Court of Ontario

Ex. 14.
 Bundle of thirty slips of Defendants memoranda.

In the Supreme Court of Ontario Exhibits. (No. 4 Front)

Ex. 14. Bundle of thirty slips of Defendants memoranda. (Continued)

(No. 4 Back)

TORONTO SAVINGS AND LOAN CO.
PETERBOROUGH

Savings Department

Account No. Rate %

CREDIT

Address

Occupation

Deposited by

Date

Oct 15/28 Dom. Can. 112. 50
" 15/28 Onts 75.

Oct 22/28 Abitibi 50.

1918.
Nov. 2—1928 Dom of Can Victory 412.50
" 2—1928 " " " 1919 " 55.

Dec 11—1928—Rose Mort to Dec 11/28
less 3.25 commission 3.25 126.75

Jan 2—1929
Nat. Trust 131.25

Jan 10/29 Kidd Mort due Dec 30
113.75 less B D's commission 2.85 110.90

Jan 23/29—PGE. 10×22.50
" " Victory 1×27.50 Nov.
less 51.95 cash which I deposited
in Commerce
commission on Coupons .55 200.

March 1st 1928
Prov of Ont 5 × 22.50 — 112.50

March 10/1928
Toronto General Trusts — 131.25

Ap. 16/28
Prov of Ont 5% 75. 10
Dom of Can. 112.50

May 1/28.
War Loan Bearer 27.50
" " cheque 55.
" " " 412.50

June 16/28 20
Rose Mort less commission 126.75

July 3/28.—
Cheque Hall H. & S. re. Kidd Mort. 110.90
Nat. Trust Co. 131.25

July 30/28 P. G. E.
225 — .55 cts = 224.45

Toronto Gen Trust. 30
Sept. 8/28 = 131.25

Sept. 22/28. Prov of Ont
5×22.50 112.50

(No. 5 Front)

TORONTO SAVINGS AND LOAN CO.

PETERBOROUGH

Savings Department

(No. 5 Back)

July 16th/29 P.G.E. 10 × 22.50 — 225.00

Aug. 20/29—1/2 yr. int. Dr Houson 102.38
due July 4th less Hall commission

In the Supreme Court of Ontario Exhibits.

Ex. 14. Bundle of thirty slips of Defendants memoranda.

(Continued)

Account No. Rate %

CREDIT

Address

Occupation

Deposited by

10

Date

March 6/29
Ont 22.50 × 5 112. 50

March 11/29—Tor. Gen Trusts 131 25

Ap. 15/29.
20 Prov. of Ont. 3 × 25 75
Dom of Can. refunding 112 50

May 1/29
Dom of Can cheque 55.
" " " " 412. 50
" " " coupon 27. 50

2nd July 1929
30 Rose Mort. (due 11 June) 126. 75
National Trust interest 131. 25

July 11/29
Kidd Mort (due 30 June) 113.75 less 2.84 commission 110. 91

Sept. 9/29 Tor. Gen Trusts 131.25
(Pencil)

" 9/29 Prov of Ont.
5 × 22.50 = 112.50
(Pencil)

Oct. 15/29 Dom. of Can. 1924 Refunds 112.50

" 15/29 Prov. of Ont. 3 × 25 75.

Oct 25/29 Prov of B.C. 5% 62.30
(Pencil)

Nov 2/29—Victory 1918 — 412.50

" 4/29— " Bearer 27 50
deposited this in Commerce

Dec 18/29 Rose mortgage less commission 126.75

Jan 2/30—Nat Trust Co. 131.25

" 3/30—Kidd Mort.
due Dec 31 110.80

Jan 8/30 Howson Mort. 105.

Jan 17/30 P.G.E. 10 × 22.50
less 55 cts. 224.45

Mar. 12—Prov. of Ont. 5 × 22.50 112.50
" 12 Tor Gen Trust. — 131.25

Ap 15/30 Dom. of Can. 112.50
A 17/30 Prov. of Ont. 75.00

A. 24/30 Prov. of B. C.
less 20 cts. insurance 62.30

In the Supreme Court of Ontario Exhibits. (No. 6 Front)

Ex. 14. Bundle of thirty slips of Defendants memoranda.

(Continued

TORONTO SAVINGS AND LOAN CO.

PETERBOROUGH

Savings Department

(No. 6 Back)

May 1st 1930
 1933 Victory _____ 412.50
 1919 Victory _____ 55.
 Coupon " _____ 27.50

Account No. Rate %

495

CREDIT

June 2/30 Gat. Power _____ 75

Address

June 17/30 Rose Mort. _____ 126.75
 This Mort to be renewed

Occupation

Deposited by

Date

July 2/30—
 National Trust Co. _____ 131.25 ¹⁰

- × 1
- × 2
- × 5
- × 10
- × 20
- × 50
- × 100

Silver
 Cheques

July 7th/30.
 Dr. Howson Mort int to July 4/30 105.00
 " 7/30 Kidd Mort 110.90

224.45—
 (Pencil)

Sept. 2/30—PG.E. 225
 due 15 July. ²⁰
 " 2/30—Prov of Ont. 112.50

Sept 9/30 Toronto Gen. Trusts. 131.25

Oct 16/30—Dom of Can 112.50
 " 16/30 Prov of Ont 75.
 " 25/30 " of BC 62.50

Nov 1st/30 Victory 412.50 30
 " " " 55

Dec 1/30 War Bond (Nov) 27.50
 " 1/30 Gatineau Power 75.

" 24/30 Rose 126.75

\$

(No. 7 Front)

(No. 7 Back)

TORONTO SAVINGS AND LOAN CO.
PETERBOROUGH

Savings Department

Account No.....Rate.....%

CREDIT

Address.....

Occupation.....

Deposited by.....

10 Date.....

- × 1=
- × 2=
- × 5=
- × 10=
- × 20=
- × 50=
- × 100=

Silver
Cheques

20

\$

Jan 2/31	Nat Trust Co. ———	131.25
Jan 3/31	P.G.E. 22.50 × 10 less 55 cts.	224.45
Jan 5/31	Howson Mort.	105.00
" 5/31	Kidd Mort	110.90
Mar 2/31	Ont 22.50 × 5 —	112.50
Mar 10/31	Tor. Gen Trust —	131.25
Ap 15/31	D of Can. 1924 Refunding	112.50
May 1st/31	Prov of Ont—due Ap 15 —	75
" " B.C. " Ap 25	" —	62.50
1933 Victory coupon		27.50
1933 " cheque		412.50
" cheque		55
June 1./31	Gatineau Power	75.00
June 10/31	Rose—	126.75
July 2/31	Kidd—	110.91
" 2/31	Nat. Trust—	131.25
" 7/31	Howson Interest Paid on Principal	105.00 1000.
July 21/31	P.G.E. 10 × 22.50	224.45

In the Supreme Court of Ontario Exhibits.

Ex. 14. Bundle of thirty slips of Defendant's memoranda.

(Continued)

(No. 9 Front)

(No. 9 Back)

TORONTO SAVINGS AND LOAN CO.
PETERBOROUGH

Savings Department

Account No.....Rate.....%

CREDIT.....

Address.....

Occupation.....

Deposited by.....

10 Date.....

×	1	
×	2	
×	5	
×	10	
×	20	
×	50	
×	100	
	Silver	
	Cheques	
		\$

20

1932 Deposits M G. W. Estate		
Jan 4—National Trusts		131.25
Jan 5/32 Dr. Howson Mortgage		
Interest — —		75.00
Principal		1000.
Jan 9/32		
James McDonald Mort.		
Interest & interest		171.17
Jan 15/32		
P.G.E. 4½ 10 × 22.50		225.00
Feb 2/32		
deposited from my personal acc. at Commerce to make up Estate balance to take up Ont 5½ Bonds.		
March 9/32		
Toronto Gen. Trusts		131.25
less \$50— which I deposited		
Feb 2/32		81.25
May 5/24 (see separate deposit slip)		
	(Pencil)	
May 20/32		
National Service loan		62.50
June 1/32		
Gatineau Power 5% bonds		75.00
Premium on N Y funds		
@ 12¾%		9.27

In the Supreme
Court of Ontario
Ex. i. i. s.
Ex. 11.
Bundle of
this slip
of Defen L. n. s.
memo anda.
C n in ed)

In the Supreme Court of Ontario Exhibits.

(No. 10 Front)

(No. 10 Back)

Ex. 14.
Bundle of thirty slips of Defendants memoranda.

TORONTO SAVINGS AND LOAN CO.
PETERBOROUGH

Savings Department

Account No. W J 566 Rate %

CREDIT Estate

..... Mary G. Wood

Address

Occupation

Deposited by G. A Wood

4 | 175

Date 5th May 1932

4.37

×	<u>1</u>				62.50
×	<u>2</u>				112.50
×	<u>5</u>				175
×	<u>10</u>			10%	17.50
×	<u>20</u>			1/4%	43 10
×	<u>50</u>				17.95
×	<u>100</u>				
	Silver			Coupons registration exchange,	20cts
	Cheques			registration of Bonds by. B. of Com.	1.25
	1924 Refunding	112	50		
	1958 Conversion	360			
	1959 " "	45			
	1958 " coupons	80			
	1959 " "	10			
	Prov of BC. due 25 March	62.	50		
	+ 10 1/4% exchange				
	Prov of Ont. 5 x 22.50	112.	50		
	+ 10 1/4% exchange				
	Prov of Ont 3 x 25	75			
		17.	95		
		875	45		
	\$				

(No. 11 Front)

(No. 11 Back)

TORONTO SAVINGS AND LOAN CO.
PETERBOROUGH

Savings Department

1932

In the Supreme Court of Ontario Exhibits.

Ex. 14. Bundle of thirty slips of Defendants memoranda.

Account No.....Rate.....% June 14/32 Rose 126.75

CREDIT.....

10 Address..... June 24/32.
McDonald Mort.
Occupation..... \$75 less commission
part payment of int. due June 22. 73.15
Deposited by.....
Date.....

	×	1	July 4th		
	×	2	National Trust Co.	131.25	
	×	5	Kidd mort.	110.91	
20	×	10	July 13/32		
	×	20	Dr. A. G. Howson to July 4.	45.00	
	×	50	July 19/32.		
	×	100	less 55 cts.		
30			P.G.E. Ry. 10 × 22.50	224.45	
			Sept. 2nd/32		
			Prov of Ont. 1947—5½%	55.00	
			due Aug 1st.		
			Macdonald Mort. int.		
			on acc. 50.00 less comm.	48.75	
			Prov of Ont 1944—4½% (Sept 1)		
			5 × 22.50	112.50	
			Exchange on 1944 @ 10%	11 25	
			insurance on Coupons 20 cts.		
			(Pencil)		
		\$			

(No. 12 Front)

(No. 12 Back)

In the Supreme Court of Ontario Exhibits.

Ex. 14. Bundle of thirty slips of Defendants memoranda.

(Continued)

TORONTO SAVINGS AND LOAN CO.
PETERBOROUGH

1932

Savings Department

Sept. 9/32

Tor. Gen. Trusts.

131.25

Account No.....Rate.....%

CREDIT.....

1944 4 1/2%
(Pencil)

.....

Oct 25th/32

Address.....

Dom. of Can 1924 refunding payable Oct 15th

112.50

Occupation.....

Prov of Ont. coupons (Oct 1)

75.

Deposited by.....

Prov. of B.C. (Oct 25)

62.50

Date.....

Exchange on B.C. (N.Y.) @ 7 1/8

4.45 10

- × 1=
- × 2=
- × 5=
- × 10=
- × 20=
- × 50=
- × 100=

Silver Cheques

Nov 1/32

1958 Conversion Coupons 80.

1958 Conversion loan } cheques 360.00

1959 " " } 45.

" " " } coupons 10.

N.Y.
(Pencil)

495.00

Oct 28th

McDonald Mort. Int less commission

49.53 20

Nov. 15/32

National Service

62.50

Dec 1/32.

Gatineau Power 5%

75.00

Exchange on U.S. @ 15 3/8

11.52

86.52

\$

(No. 13 Front)

(No. 13 Back)

TORONTO SAVINGS AND LOAN CO.

PETERBOROUGH

Savings Department

Account No. Rate %

CREDIT

10 Address

Occupation

Deposited by

Date

1932.

Dec 20/32

Rose Interest

\$130 less 3.25 commission

126.75

On deposit 20 Dec 1932

3040.10

126.75

3166.85

86.52

3253.37

In the Supreme Court of Ontario Exhibits.

Ex. 14. Bundle of thirty slips, of Defendants memoranda.

(Continued)

20

× 1=

× 2=

× 5=

× 10=

× 20=

× 50=

× 100=

30

Silver Cheques

\$

(No. 14 Front)

(No. 14 Back)

In the Supreme Court of Ontario Exhibits.

Ex. 14. Bundle of thirty slips of Defendants memoranda.

(Continued)

TORONTO SAVINGS AND LOAN CO.
PETERBOROUGH

Savings Department

Account No.....Rate.....%

CREDIT.....

Address.....

Occupation.....

Deposited by.....

Date.....

1933 MG.W.
Sept 1.—1947 Ont— 55.
“ 1 1944 “ 112.50
167.50

option NY. London or Canada
pct. L. below par.
N. Y. less than the 5% tax
so cashed in N.Y. — 4.06 10

Sept 18/33. (sept 9).
Toronto Gen. Trusts. 131.25

- × 1=
- × 2=
- × 5=
- × 10=
- × 20=
- × 50=
- × 100=

Oct 17/33.
1924 Refunding (cheque) 112.50
Burrard Dry Dock 100.
Ont. 75
287.50 20

Silver
Cheques

Oct 25/33
Prov of BC. 3×25 62.50
Exchange 3/4% — 46cts
62.96

Nov. 1/33. 1958— 360
“ coupons 80
1959 — 45 30
“ coup. 10
495

Last of Coupons after this interest @
4 1/2% only

\$

(No. 15 Front)

(No. 15 Back)

TORONTO SAVINGS AND LOAN CO.

PETERBOROUGH

Savings Department

Account No.....Rate.....%

CREDIT.....

Address.....

Occupation.....

Deposited by.....

10 Date.....

×	1	
×	2	
×	5	
×	10	
×	20	
×	50	
×	100	
	Silver	
20	Cheques	
		\$

1933.	M G. W.	
Jan 3/33. Nat. Trust		131.25
Jan 5/33. Kidd		110.91
“ 5/33 Howson		45
Principal		500.
Jan 20/33		
P. G. E. Ry. due 15th		
22.50 × 10		
Jan 20/33. Bought		
4000 Burrard Dry Dock 1940		
@ 99.08 + accrued int.		
103 day 56.44		
3963.20		
56.44		
4019.64		
Feb 23/33		
Prov of Ont 5½		55.00
Mar. 3/33		
Prov of Ont. 1944		112.50
Exchange @ 17¾		19.54
March 11/33		
Toronto Gen trusts		131.25
Ap 15/33		
1st interest rec'd on Burrard		
Dry Docks 4 × 25		100
Ont 5% of 48 3 × 25		75
D of Can. refunding		112.50
less 25 cts on Burrard		
coupon		287.50

In the Supreme Court of Ontario Exhibits.

Ex. 14. Bundle of thirty slips of Defendants memoranda.

(Continued)

In the Supreme Court of Ontario Exhibits.

Ex. 14. Bundle of thirty slips of Defendants memoranda.

(Continued)

(No. 16 Front)

TORONTO SAVINGS AND LOAN CO.

PETERBOROUGH

Savings Department

Account No.....Rate.....%

CREDIT.....

Address.....

Occupation.....

Deposited by.....

Date.....

(No. 16 Back)

1933

M.G.W.

May 1/33

1958 Conversion loan cheque 360.
 " " " coupons 80.
 1959 " " cheque 45
 " " " coupons 10
 Prov. of B.C. — (25 Ap.) 62.50
 Exchange on B.C. @ 11 5/8
 less of 69.77=3.48 3.79 10

561.29

Exchange = 7.27 then
 tax of 5% on 69.77
 leaves 3.79 for exchange

- × 1=
- × 2=
- × 5=
- × 10=
- × 20=
- × 50=
- × 100=

Silver Cheques

\$

May 15/33 National Service loan 62.50
 June 6/33.

Gatineau Power 71.25 US.
 funds 20

5% tax has already been taken off cheque
 10 3/4% premium = 7.65

June 15/33

Rose Mortgage interest.
 3.25

130 less B.D.H commission 126.75

July 5/33 — Kidd
 Nat. Trust.

110.91 30
 131.25

Aug 3/33 P.G.E. 10×22.50 224.45
 " Dr. Howson Mort July 4 30.00

(No. 17 Front)

TORONTO SAVINGS AND LOAN CO.

PETERBOROUGH

Savings Department

Account No.....Rate.....%

CREDIT.....

Address.....

Occupation.....

Deposited by.....

10 Date.....

- × 1=
- × 2=
- × 5=
- × 10=
- × 20=
- × 50=
- × 100=

Silver
Cheques

20

\$

(No. 17 Back)

M. G. W. Estate

Nov. 17/33

Int. on 1931 Nat. Service loan 62.50

Dec 5/33

Gatineau Pr. 75.00

Dec 13/33

Int. on Rose Mort. 126.75

Jan 2—1934

National Trust 131.25

Jan 4—1934

Dr Howson Int 30
last of Principal 1000

Jan 5/34

Kidd Mort. int. 110.90

Jan 25/34

P.G.E—4½% 10×22.50= 225.
due Jan 15 less insurance 55 cts=224.45
These bonds in £ but on account of the
English income tax the £ would have to
be @ about 5.60 to make it worth while
sending coupons to England.

Feb 2/34 Ont 5½ 1947 £ 55.00
P

March 1/34 Ont 4½/44—£ US & Can 112.50

March 9/34 Tor Gen Trusts 131.25

Ap 17/34 Burrard Dry D 100

Ont 5% 75

D of Can. refunding/26 112.50

287.50

In the Supreme Court of Ontario Exhibits.

Ex. 14. Bundle of thirty slips of Defendants memoranda.

(Continued)

(No. 18 Front)

(No. 18 Back)

In the Supreme Court of Ontario Exhibits.

Ex. 14. Bundle of thirty slips of Defendants memoranda.

(Continued)

TORONTO SAVINGS AND LOAN CO.

PETERBOROUGH

Savings Department

M.G.W. Estate

25 Ap. 1934—Prov of B.C. 62.50

Account No..... Rate..... %
CREDIT.....

May 2nd/34
 1958 Conversion loan 360.00
 1959 " " 45.00

405.

Address.....

Occupation.....

Deposited by.....

Date.....

(Note)——— this is first———
 time for above to be paid at 4½% 10
 coupons bearing 1% finished Nov 1923

May 18/34
 1931 National Service loan
 " May 15 62.50

June 5/34—Gatineau Pr 75.00
 June 15. Rose Mort 1.30 126.75
 July 3/34 Nat. Trust Co. 131.25 20

July 12/34—½ yrs interest
 from Martha J Kidd to June 30
 113.75 less 2.84 110.91

July 20/34
 P G E Ry less .55cts exchange 225.
 Ont 4½ coupons # 1 of .49 112.50

337.50 30
 I gave B D Hall on coupon for 22.50

from Bond belonging to Wood infant Trust on July 18.

Sept 4/34 Ont 4½ 1944 = 112.50
 " 4/34 Ont 5½—1947 — 55.
 due Aug 1st

- × 1=
- × 2=
- × 5=
- × 10=
- × 20=
- × 50=
- × 100=

Silver
 Cheques

Ont 5

\$

(No. 20 Front)

TORONTO SAVINGS AND LOAN CO

PETERBOROUGH

Savings Department

In the Supreme Court of Ontario Exhibits.

Ex. 14. Bundle of thirty slips of Defendants memoranda.

Account No. Rate %

CREDIT Estate

..... Mary G. Wood

Address

Occupation

Deposited by G. A Wood

Date 1 Dec. 1934

10

×	1=		
×	2=		
×	5=		
×	10=		
×	20=		
×	50=		
×	100=		
	Silver		
	Cheques		
Gatineau Pr.		75.	00
DUPLICATE			
	\$		

20

In the Supreme Court of Ontario Exhibits.

(No. 22 Front)
No. 246 ('36) 500M

(No. 22 Back)

Ex. 14.
Bundle of thirty slips of Defendants memoranda.

THE BANK OF NOVA SCOTIA

Savings Department

Account No.
Please Fill in No. of Account

CREDIT

as undernoted.

Occupation

Residence

P. O. Address

Deposited by

M G W 1935

1st deposit in Bank of N. S.
Ap. 9/35—Burrard 100 less 20cts. 99.80

Ap 15/35 Ont 5/48 75.00
" " Dom 4 1/2/44 — 112.50

19

×	1		
×	2		
×	5		
×	10		
×	20		
×	25		
×	50		
×	100		
TOTAL BILLS - - \$			May 1/35 Prov B.C. 5/54 — 62.50
SPECIE - - - - -			" " Dom of Can. 4 1/2/58 — 360. 10
CHEQUES (Name of Bank)			" " " " 4 1/2/59 45.
			<u>467.50</u>
			Dom of Can 5 of 41 May 16/35 62.50
			<small>(Pencil)</small>
			June 4/35 Gatineau Pr. 5c 75.00
			Rose Mort. June 17/35 126.75
			City of Montreal " 30. 20
			June 17/35.
			20 cts exchange & Ins. on Montreal coup.
			<u> </u>
		\$	
		Teller	

(No. 23 Front)
No. 246 ('36) 500M

THE BANK OF NOVA SCOTIA
Savings Department

In the Supreme
Court of Ontario

Exhibits

Ex. 14.
Bundle of
thirty slips
of Defendants
memoranda.

(Continued)

Account No.
Please Fill in No. of Account

CREDIT Estate M G. W.

as undernoted.

Occupation.....

Residence.....

P. O. Address.....

Deposited by..... G. A. W.

..... June 27..... 1935.....

10

20

30

×	1		
×	2		
×	5		
×	10		
×	20		
×	25		
×	50		
×	100		
TOTAL BILLS - - \$			
SPECIE - - - - -			
CHEQUES (Name of Bank)			
McLeod Goz Weir Gats & int.		2588	47
G. A. Wood.		225	
difference in Buying & selling price		2813.	47
..... \$			
Teller			

(No. 24 Front)
No. 246 ('36) 500M

In the Supreme
Court of Ontario

Exhibits

Ex. 14.
Bundle of
thirty slips
of Defendants
memoranda.

(Continued)

THE BANK OF NOVA SCOTIA
Savings Department

Account No.
Please Fill in No. of Account

CREDIT Estate M GW

as undernoted.

Occupation

Residence

P. O. Address

Deposited by

10

..... June 28..... 1935.....

×	1		
×	2		
×	5		
×	10		
×	20		
×	25		
×	50		
×	100		

20

TOTAL BILLS - - \$

SPECIE - - - -

CHEQUES (Name of Bank)

transfer from
C B of C.

10895. 66

proceeds of sale
of 10,000.00 P.G.E.
& 1000. Teck Tp. Bonds

..... \$

30

Teller

(No. 25 Front)
No. 246 ('36) 500M

THE BANK OF NOVA SCOTIA

Savings Department

In the Supreme
Court of Ontario

Exhibits

Ex. 14.
Bundle of
thirty slips
of Defendants
memoranda.

(Continued)

Account No. 7585.
Please Fill in No. of Account

CREDIT Estate M G.W.

.....
as undernoted.

Occupation.....

Residence.....

P. O. Address.....

10

Deposited by..... G. A W.....

..... July 2..... 1935.....

×	1=		
×	2=		
×	5=		
×	10=		
×	20=		
×	25=		
×	50=		
×	100=		

20

TOTAL BILLS - - \$

SPECIE - - - - -

CHEQUES (Name of Bank)

National Trust

106 95

30

.....
Teller \$

(No. 27 Front)
No. 246 ('36) 500M

In the Supreme
Court of Ontario

THE BANK OF NOVA SCOTIA
Savings Department

Exhibits.

Ex. 14.
Bundle of
thirty slips
of Defendants
memoranda.

(Continued)

Account No. 7585.....
Please Fill in No. of Account

CREDIT..... Estate.....

..... Mary G Wood.....
as undernoted.

Occupation.....

Residence.....

P. O. Address.....

Deposited by..... G. A. Wood.....

..... July 31..... **1935**.....

10

20

30

×	<u>1</u>		
×	<u>2</u>		
×	<u>5</u>		
×	<u>10</u>		
×	<u>20</u>		
×	<u>25</u>		
×	<u>50</u>		
×	<u>100</u>		
TOTAL BILLS - - \$			
SPECIE - - - - -			
CHEQUES (Name of Bank)			
Tp of Teck.		52	89
Ont 5 $\frac{1}{2}$ /47		55	
		107.	89
The Ont. are not due until tomorrow Aug 1. I made out 2 deposit slips.			
..... \$			
Teller			

(No. 29 Front)
No. 246 ('36) 500M

THE BANK OF NOVA SCOTIA
Savings Department

Account No. M GW
Please Fill in No. of Account

CREDIT

.....
as undernoted.

Occupation

Residence

P. O. Address

Deposited by

..... Sept. 9 1935.....

10

20

- × 1=
- × 2=
- × 5=
- × 10=
- × 20=
- × 25=
- × 50=
- × 100=

TOTAL BILLS - - \$
SPECIE - - - - -
CHEQUES (Name of Bank)

Toronto General Trust 93. 75

\$

Teller

In the Supreme
Court of Ontario

Exhibits.

Ex. 14.
Bundle of
thirty slips
of Defendants
memoranda.

(Continued)

(No. 30 Front)
No. 246 ('36) 500M

In the Supreme
Court of Ontario

Exhibits.

Ex. 14.
Bundle of
thirty slips
of Defendants
memoranda.

(Continued)

THE BANK OF NOVA SCOTIA
Savings Department

Account No.
Please Fill in No. of Account

CREDIT

..... M. G W.

as undernoted.

Occupation

Residence

P. O. Address

Deposited by G. AW.

10

..... Oct 15 **1935**

×	<u>1</u>		
×	<u>2</u>		
×	<u>5</u>		
×	<u>10</u>		
×	<u>20</u>		
×	<u>25</u>		
×	<u>50</u>		
×	<u>100</u>		
TOTAL BILLS - - \$			
SPECIE - - - - -			
CHEQUES (Name of Bank)			
D of Can		112	50
Prov Ont 3×25		75	
Burrard 4×25		100	
		287	50
..... Teller \$			

20

30

Exhibit 15.

In the Supreme Court of Ontario Exhibits.

Part Ex. 15.

Account of Estate of Mary G. Wood with the Canadian Bank of Commerce Peterborough, 16th April, 1924, to 30th March, 1935.

DR.

THE CANADIAN BANK OF COMMERCE

In Account With
THE ESTATE OF MARY G. WOOD

Being part of Exhibit 15 in Wood vs. Wood

DATE 1924	PARTICULARS	AMOUNT	Ledger Keeper's Initials	CHEQUES	CHEQUES
Apr. 16	From Sav	(C) 500	S	104 35	
10 May 27	do	(C) 100	S	7 85	
28	do	(C) 200	S	51 08	
30	J. G. Edwards Int.)	30	S	20 07	
				8 06	
				68 50	
				172 83	
				100	
				100	g
				27 50	
				27 50	
				22 28	
20				119 98	Bal
		830		830	
1924					
May 31	Bal	119 98	A.L.S.	386	
June 11	From	(C) 500	CS	40	(H)
25	do	(C) 800	CS	466 17	
2		309	CS	630 69	
				206 12	Bal
30		1728 98		1728 98	
1924					
June 30	Bal	206 12	C.S.E.	133 54	Bal
				72 58	
		206 12		206 12	
1924					
Aug. 30	Balance	72 58	A.L.S.	28	
Sept. 2	(Commerce)	309	CS.	28	
Oct. 23	(C Cement)	250	C	100	
				100	
				375 58	Bal
		631 58		631 58	

In the Supreme Court of Ontario Exhibits. DR.

THE CANADIAN BANK OF COMMERCE

In Account With

THE ESTATE OF MARY G. WOOD

Being part of Exhibit 15 in Wood vs. Wood

Part Ex. 15.
Account of Estate of Mary G. Wood with the Canadian Bank of Commerce Peterborough, 16th April, 1925, to 30th March, 1935.

(Continued)

DATE 1924	PARTICULARS	AMOUNT	Ledger Keeper's Initials	CHEQUES	CHEQUES	
Oct. 31	Bal	375 58	ALS	18 09 100 100 157 49	Bal	10
		375 58		375 58		
1924 Dec. 31	Bal	157 49	ALS	44 40 59 22 53 87	Bal	20
		157 49		157 49		
1925 Jan. 31	Bal	53 87	ALS	100		
Feb. 5	(Ontario)	300	S	15		
Mar. 3	(Commerce+N.B. bods	608 74	W	100 28		
4	(150 Ont's 486 + 55 shrs. Com- merce)	10988 58	W	800	C (transferred to N.S.Bank)	30
6	(21 shares Commerce 197	4138 37	W	28		
7	(27 shrs Com 5334.26 313.70 from H&H mistake)	5647 96	W	5000		
	(5334.26) — (313.70—C)			5000 9779 18 12 20 875 14	Bal	40
		21737 52		21737 52		
1925 Mar. 31	Bal	875 14	ALS	329 94		
Apr. 7	Hall & Hall re sale stock	1000	C	329 94 329 94 129 94 12 08 329 94 219 96 68 50 124 90	Bal	
		1875 14		1875 14		

DR.

THE CANADIAN BANK OF COMMERCE

In Account With

THE ESTATE OF MARY G. WOOD

Being part of Exhibit 15 in Wood vs. Wood

In the Supreme Court of Ontario Exhibits.

Part Ex. 15.

Account of Estate of Mary G. Wood with the Canadian Bank of Commerce Peterborough, 16th April, 1924, to 30th March, 1935.

(Continued)

DATE	PARTICULARS	AMOUNT	Ledger Keeper's Initials	CHEQUES	CHEQUES
1925					
Apr. 30	Balance	12490	ALS		
10 May 28	From Savings	300	W	(55)?	43179
June 1	From Savings	10	W	13	28
June 4	From Svgs	90	S	100	4926
				100	50
				28	O/D 1535 Int
				13579	Bal (G A W)
		52490		43179	52490
1925					
20 June 30	Balance	1535	ALS	2250	
July 17	Savings	200	S	100	
Aug. 19	(ONTS.)	300	D	905021	O/S
Aug. 27	Trans. from Savings & Loan	9000	S	28	
				28	
				100	
				1050	
		951535			
				17614	Bal
30				951535	
Aug. 31	Bal	17614	J	9850	
				5	
				7264	Bal
	(\$190.89 L)				
	(Bal 479.89 Bal 18.91 D) JL	17614		17614	

In the Supreme Court of Ontario DR.
Exhibits.

Part Ex. 15.

Account of Estate of Mary G. Wood with the Canadian Bank of Commerce Peterborough, 16th April, 1924, to 30th March, 1935.

THE CANADIAN BANK OF COMMERCE

In Account With

THE ESTATE OF MARY G. WOOD

Being part of Exhibit 15 in Wood vs. Wood

DATE	PARTICULARS	AMOUNT	Ledger Keeper's Initials	CHEQUES	CHEQUES
1925					
Sept. 30	Bal	7264	J	200	
Oct. 3	(13 Shrs. N.S. Bank)				
	(65.40 Pelton Toby)	11725	S	17198	(L) 10
	(315 Isobel)				
	(175 Grande L.)	490	S	289	
		(67989)		(66098)	
				1891	Bal
		67989		67989	(R)
Oct. 31	Balance	1891	S	1699	
Nov. 2	(1933 Bearer 27.50)	(DJL)			
	(3×25 Ont. 75.00)	10250	S	10442	Bal
		22141		22141	(L) 20
Dec. 31	Balce	10442	S	53611	
1936					
May 1	(412.50 Victory)				
	(27.50 ")	495		2750	
	(55. ")				
May 31	Balance	3581	B	3590	(G. A. W.)
July 2	(Nat Trust)	13125	S	3500	(34 Elersbeck Ave HH&S)
	Tor. Savings				
	Transfer from Bank NS	2220	S	O/DInt 50	
	" " Bank NS	88434	S	6470	(R Yelland 30
	" " Comm.				
	Savings	24383	S		
	P. G. E.	22445	B		
1926					
July 31	Bal	13858	B	02	
				5	
				8563	
				23	(S)
				1663	

DR.

THE CANADIAN BANK OF COMMERCE

In Account With

THE ESTATE OF MARY G. WOOD

Being part of Exhibit 15 in Wood vs. Wood

In the Supreme
Court of Ontario
Exhibits.

Part Ex. 15.

Account of
Estate of
Mary G. Wood
with the Canadian
Bank of Commerce
Peterborough,
16th April, 1924, to
30th March, 1935.

(Continued)

DATE	PARTICULARS	AMOUNT	Ledger Keeper's Initials	CHEQUES	CHEQUES
1926 Dec. 31	Bal	830	B (M	ay 3) 1375	
10 1927 May 31	Dom of C.	2750	R	2360	
June 17	Rose Mortg.	12675	R	5	Deposit Box
Oct. 25	Toby Pelton	1648	R	450	Alta. (D)
Nov. 8	Transfer from Toronto Savings & Loan	3000 (C)	R	407150 1688	Que. Burleigh taxes.
1927 Nov. 30	Bal-(P)	22982	R		
20 1928 Feb. 22	(Tor S & L Co)	(325)	C A	53110 65 5 1807	(+.65 Exchge) exch.-cross- ing ck Balance Oct 22/28
		55482		55482	
Oct. 22	Bal Fwd	1807			(Taxes Dec 10/28)
1929 30 Jan. 23		5195	C	1663	
Nov. 4	Victory Bearer	2750	C	3075 5 1803	
Dec. 31	Bal Fwd	2711	C	S.R.R 5 1813	(Deposit Box to Sept. 29/ 30
(Dec. 1/31)	—\$35 Transferred to T. S. & L.)				

DR. THE CANADIAN BANK OF COMMERCE

In Account With

THE ESTATE OF MARY G. WOOD

Being part of Exhibit 15 in Wood vs. Wood

In the Supreme
Court of Ontario
Exhibits.

Part Ex. 15.

Account of
Estate of
Mary G. Wood
with the Canadian
Bank of Commerce
Peterborough,
16th April, 1924, to
30th March, 1935.

(Continued)

DATE	PARTICULARS	AMOUNT	Ledger Keeper's Initials	CHEQUES	CHEQUES
Dec 31/36	Balance	398	C	5	Oct. 1931 S.D.B.
Oct 15/31		75	C	35	
Oct 16/34		75	C	1965	
(Oct. 16/34)	(Ont 5% 844)	(75)		1	
				5	
				750	
				750	
				(125)	(reg. of Bonds to To- ronto May 5 32)
1934 Dec. 7	Bal Fwd	7333	C	1991	
1935 Feb. 7		275	C	33560	
11		15	C	550	
1935 Mar. 30	Balance	232	C		

10

20

EXHIBIT 15
(Defendant's Exhibit)

THE TORONTO SAVINGS & LOAN CO.
Office, 435-437 George Street, Peterborough
Savings Department

In the Supreme
Court of Ontario

Part Ex. 15
Account of Estate
of Mary G. Wood
with the Toronto
Savings and Loan
Company,
Peterborough
9th April, 1925
to
30th March, 1935

Deposits received from One Dollar upwards. The name, occupation and address of the Depositor are taken when the first deposit is made and a Pass Book furnished, having a number corresponding with the number of the account.

10 The Pass Book must be brought to the Company's office when money is deposited or withdrawn.

Interest at the rate of FOUR PER CENT will until further notice be allowed upon this account and placed to the credit of the Depositor on the last days of the months of June and December in each year.

The Company reserves the right to require thirty days' notice of withdrawal of Deposits.

Herbert C. Cox
President

20 Countersigned
H. W. Morphet
Secretary

The Toronto Savings and Loan Company
Peterborough
Savings Department

Account No. W.I. 6566

Date	Particulars	Withdrawn		Deposited		Init'ls	Balance	
30 1925								
Apr. 9	Dep.			18352	56		18352	56
15	"			2614	40		20966	96
17	" Cement 750 Dom. 4½ 112.50			862	50		21829	46
June 11	Ch.	2000						
22	"	9613	33					
23	Dep.			2614	40			
30	Int.			184	38			
40 July 3	Dep. (20 shares N.S.)			80			13094	91
4	" N.T.N.S.N.B.			433			13527	91
7	Ch	2614	40					
16	Dep. Cement			750			11663	51
17	"			224	69		11888	20
	Ch	313	70					

EXHIBIT 15 (Continued)
(Defendant's Exhibit)

THE TORONTO SAVINGS & LOAN CO.
Office, 435-437 George Street, Peterborough
Savings Department

Account No. W.I. 6566

In the Supreme
Court of Ontario

Part Ex. 15
Account of Estate
of Mary G. Wood
with the Toronto
Savings and Loan
Company,
Peterborough
9th April, 1925
to
30th March, 1935

(Continued)

Date		Particulars	Withdrawn	Deposited	Init'ls	Balance
Aug.	27	"	9000			2574 50
Sept.	2	"	300			
	14	Tor. Gen. Trusts on 5000		131 25		2405 75 10
Sept.	23	Ont. 4½ 5000		187 50		2593 25
		Ont. 6 3000		80		2673 25
Oct.	2	30 shr. N.S.		112 50		2785 75
	22	Dom. 4½				
	24		2000			
Nov.	2	War Loan		412 50		1198 25
	4	Hall & Hall	128 20			1070 05
Dec.	14	Rose		80 39		1150 44
1926	31	Int.		94 67		
Jan.	4	Dep. Nat. Trust		131 25		1376 36 20
	15	" P.G.E.		224 45		1600 81
Feb.	21	" ½ Toby int.		32 20		1633 01
Mar.	1	" Ont. 4½%		112 50		1745 51
	10	" Tor Gen. Trust s		131 25		1876 76
Apr.	15	" Dom. 4½%		112 50		1989 26
	19	" Ont 5%		75		2064 26
June	14	" Rose		126 75		2191 01
	30	Int.		36 91		2227 92
July	2	Ch.	2220			7 92
Aug.	6	Dep. Toby		64 40		72 32 30
Sept.	10	Prov. Ont. 112.50				
		T. G. Trust 131.25		243 75		316 07
Oct.	15	Dom 112.50				
		Ont. 75.		187 50		503 57
Nov.	1	War 412.50				
		Beur 27.50		440 00		943 57
	4	½ C.I.E. bond		27 50		971 07
Dec.	31	1926 Interest		8 77		
			50			929 84
Jan.	3	Rose 125.75				
		Nat. T. 131.25		257		1186 84 40
	17	P.G.E.		224 45		1411 29
Feb.	14	Toby		32 20		1443 49

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(Continued)

Date		Particulars	Withdrawn	Deposited	Init'ls	Balance
Mar.	1	Ont. 4½%		112 50		1555 99
	7		531 96			
10	11	Tor. Gen. Trusts		131 25		1155 28
	25	Strickland		112 37		1267 65
Apr.	23	War Loan		112 50		1380 15
	28	Ont. 5%		75		
May	2	Victory		412 50		1867 65
	3	Victory		55		1922 65
June	2		40			
June	30	1927 Interest		30 03		
July	4	Nat. Trust 131.25				
		Strickland 111.15		242 40		2155 08
20	22	P.G.E.		224 45		2379 53
Sept.	9	Tor. Gen. Trust				
		Ont. Bonds				
		½ Toby		275 95		2655 48
Oct.	19	Dom. 112.50		187 50		2842 98
		Ont. 75.				
Nov.	3	Victory 412.50				
		" 55		467 50		3310 48
"	9		3000			
30	Dec. 22	½ of 27.50 bearer Rose		13 75		
		adjustment Que		126 75		
		Kidd Mort.		1779 61		2230 59
Dec.	28			110 90		2341 49
Dec.	30	1927 Interest		34 26		2375 75
Jan.	3	Nat. Trust Co.		131 25		2507 00
Feb.	1	P.G.E.		224 45		2731 45
	11	Refund re Alberta duty		161 11		2892 56
40	23	Transferred Commerce	325			
Mar.	1	Ont. 4½%		112 50		2680 06
	10	Tor. Gen. Trusts		131 25		2811 31

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Date		Particulars	Withdrawn	Deposited	Init'ls	Balance
Apr.	16	Ont. 5% 75 Dom 112.50		187 50		2998 81
May	1	War Loans		495		3493 81
June	16	Rose		126 75		3620 56 10
June	30	1928 Interest		58 74		
July	3	Kidd & Nat. Trust		242 15		3921 45
	16		3065			
	30	P.G.E.		224 45		1080 90
Sept.	8			131 25		1212 15
	22	Onts 5 × 22.50		112 50		1324 65
Oct.	15	Dom. of C 112.50				
	22	Ont. 75 Abi		187 50 50		1512 15 1562 15
Nov.	2	412.50 Victory 55 "		467 50		2029 65 20
Dec.	1	Rose mort		126 75		2156 40
Dec.	31	1928 interest		27 98		2184 38
Jan.	2	1928 Nat. Trust		131 25		2315 63
	10	Kidd due Dec. 30		110 90		2426 53
Jan.	23	P.G.E. 225.00 Victory 27.50 Commerce		200		2626 53
Mar.	6	Onts. 5 × 22.50		112 50		2739 03
	11	Tor. Gen. Trusts		131 25		2870 28 30
Apr.	15	Onts. 3 × 25 Dom. 112.50		187 50		3057 78
May	1	Dom. of Can 55 plus 412.00 plus 22.50		495		3552 78
	8		2503.77			
June	30	1929 Interest		41 76		
July	2	Rose 126.75 Nat. Trust 121.25		258		1348 77
	11	Kidd Mort. P.G.E.		110 91 224 45		1459 68 40 1684 13
Aug.	20	Dr. Howson Mort. ½ yr. to July 4		102 38		1786 51

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(Continued)

Date		Particulars	Withdrawn	Deposited	Init'ls	Balance
1929						
Aug.	20	Fwd				1786 51
10 Sept.	9	T. G. T. 131.25				
		Ont. 112.50		243 75		2030 26
		D. of Can. Refund ing				
Oct.	16	P. of Ont. 3 X 25		187 50		2217 76
	25	B. C. 5%		62 30		2280 06
Nov.	2	Victory		412 50		2692 56
	4	"		55		2747 56
	18	Rose		126 75		2874 31
Dec.	31	1929 Interest		40 94		2915 25
Jan. 2	/30	Nat. Trust		131 25		3046 50
20 Jan	3	Kidd		110 90		3157 40
	8	Howson		105		3262 40
	17	P.G.E.		224 45		3486 85
	23		427 89			
	29		2828 50			
Mar.	12	Ont. 112.50				
		T. G. .T 131.25		243 75		474 21
April	15	Dom. of Can		112 50		586 71
	17	Ont.		75 00		661 71
	25	B. C.		62 30		724 01
30 May	1	Victory 1934		495		1219 01
June	2	Gatineau Power		75		1294 01
	4	Insurance	40			
	17	Rose		126 75		1380 76
June	30	1930 Interest		12 10		
July	2	Nat. Trust		131 25		1524 11
		Howson Mort				
	7	Kidd		215 90		1740 01
Sept.	2	P.G.E. & Ont.		336 95		2076 96
	9	Tor. Trusts		131 25		2208 21
Oct.	16	Ont. 75				
40		Dom 112.50		187 50		2395 71
	25	B. C.		62 30		2925 51

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(Continued)

Date		Particulars	Withdrawn	Deposited	Init'ls	Balance
Nov.	1	Victory				
		" 55				
		" 27.50				
		Gatineau 75		102 50		3028 01
Dec.	24	Rose		126 75		3154 76
Dec.	31	1930 Interest		45 00		3199 76
Jan.	2/31	Nat. Trust		131 25		3331 01
	3	P.G.E.		224 45		
		Howson				
	5	Kidd		215 90		3771 36
Mar.	2	Ont.		112 50		3883 86
	10	Tor. Gen. Trust		131 25		4015 11
Apr.	15	Dom 1924		112 50		4127 61
May	1	Ont. 75				20
		B.C. 62.50				
		War		632 30		4759 91
June	1	Gat.		75		4834 91
	10	Rose		126 75		4961 66
June	30	1931 Interest		82 71		
July	2	Kidd 110.91				
		Nat. T 131.25		242 16		5286 53
	7	Howson & 1000 princ.		1105		6391 53
	8		5000			30
	21	P.G.E.		224 45		1615 98
Sept.	10	Ont. 112.50				
		Tor. Trust				
		131.25		243 75		1859 73
Oct.	1	Strickland 83.40				
	15	Dom. of Can.				
		B.C. & 5.92 premium		112 50		1888 83
Nov.	2	1931 refunding		563 42		2452 25
	3	Safe				
			90			40

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(Continued)

Date		Particulars	Withdrawn	Deposited	Init'ls	Balance
Dec.	1	Gd. Pr. 75				
		Exchange 11.25		86 25		2448 50
10	"	"	2480 48			
	"	Transferred from Com.		35		
	16	Rose		126 75		129 77
Dec.	31	1931 Interest		29 18		
		Kidd		110 91		269 86
Jan.	4	1932 National Trust		131 25		401 11
	5	Howson		1075		1476 11
	9	McDonald		171 17		
	15	P.G.E.		224 45		1871 73
20 Feb.	2	G.A.W.		50		1921 73
	3	Ont. Bond	1920 30			
Mar.	9	Tor. G. Trust less	50.00	81 25		82 68
May	5			874		956 68
May	20	National Service & Isst. cheque		62 50		1019 18
June	2	Gatineau 75				
		Exchange 9.27		84 27		1103 45
	14	Rose		126 75		1230 20
	24	McDonald (post of.)		73 15		1303 35
30 June	30	1932 Interest		5 11		
July	5	Nat. Trust 131.25				
		Kidd 110.91		242 16		1550 62
	13	Howson		45		1595 62
	19	P.G.E.R. Ont. 55				
		Ont. 112 .50				
		Macdonald 48 .75				
		Exchange 11 .20		224 45		1820 07
Sept.	2	"		227 30		2047 37
	9	Tor. Gen. Trusts		131 25		2178 62
40 Oct.	24	Dom. Can 112.50				
		Ont. 75 B.C. 62.50		250 00		2428 62
	25	Exchange on B.C.	7 1/8	4 45		
	28	McDonald		49 53		2482 60

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Date		Particulars	Withdrawn	Deposited	Init'ls	Balance
Nov.	1	Conversion loan		495		2977 60
	15	National Service		62 50		3040 10
Dec.	1	Gatineau		86 52		10
	20	Rose		126 75		3253 37
	21	Burleigh taxes	18 15			
Dec.	31	1932 Interest		44 35		
Jan.	3/33	Nat. Trust		131 25		3411 32
	5	Howson 545.				
		Kidd 110.91		655 91		4067 23
	20	Burrard				
		Bonds	4019 64			272 04
		P.G.E.		224 45		327 04
Feb.	23	Ont. 5½% 47		55 00		20
		Ont. 4½% 44 112 50				
		19.54 U.S. Prem.		132 04		459 08
	11	Tor. Gen. Trusts		131 25		590 33
Apr.	15			287 25		877 58
May	1	1958 & 59 Conversion				
		B.C. & exchange		561 29		1438 87
	15	National Service		67 50		1501 37
June	6	Gatineau & exchange premium		78 90		1580 27
	12	Insurance 40				30
	15	Rose		126 75		1667 02
June	30	1933 Interest		13 66		
July	5	Kidd 110.91				
		National Trust 13 1.25		242 16		1922 84
Aug.	3	P.G.E.				
		Howson 30		254 45		2177 29
Sept.	1			167 50		2344 79
	2	Exchange		4 06		
	18	Tor. G.T.		131 25		2480 10
	20		20 70			40
Oct.	17			287 50		2746 90
	25	B.C. & Exchange 4 s t		62 96		2809 86

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Date	Particulars	Withdrawn	Deposited	Init'ls	Balance
Nov. 1			495		3304 86
10 Nov. 17	Nat. Service		62 50		3367 36
Dec. 5	Gots. Pr		75		3442 36
13	Rose		126 75		3569 11
26		19 50			
Dec. 31	1933 interest		43 69		
Jan. 2/34	Nat. Trust		131 25		3724 55
4	Howson				
	Mort. 30 int.		1030		4754 55
5	Kidd		110 90		4865 45
Jan. 26			224 45		5089 90
20 Feb. 1	Ont. Bonds				
	4½ Jan. 49	4859 86			230 04
	Ont. 5½ 1947		55		285 04
Mar. 1	Ont. 4½% 1944		112 50		397 54
9	Tor. Gen. Trusts		131 25		528 79
Apr. 17	Burrard 100				
	Ont. 5% 75		287 25		816 04
Apr. 25	D. of C 112.50		62 30		
30 May 2	B.C.		405		1283 34
11	Shingling	253 71			
18	Nat. Service 1931		62 50		1092 13
June 5	Gat. Pr.		75		1167 13
June 12	McDonald Mort	31 75			
	Wire	23 51			1238 62
	Rose mort		126 75		
26		16 50			
June 30	1934 Interest		17 49		
40 July 3	Nat. Trust		131 25		1370 86
July 12	Kidd		110 91		1481 77
" 20	P.G.E. 225				
	Ont. 112.50		336 93		1818 70

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Date		Particulars	Withdrawn	Deposited	Init'ls	Balance
Sept.	4	Ont. 4½ 112.50				
		Ont. 5½ 55		167 50		
	10	Tor. G. Trusts		131 25		10
	11	Teck Ga Bonds	1876 25			
	16	Burrard 100 D. of Canada		212 25		453 45
Oct.	25	Prov. of B.C.		62 30		515 75
Nov.	1			405		920 75
	15	1931 Nat. Service		62 50		983 25
Dec.	1	Gatineau pr		75		1058 25
	4	May & Nov. 1949 natons		20		1078 25 20
	7	Cheque to G.A.W.	297 41			780 84
	30	Rose		126 75		907 59
Dec.	31	1934 Interest		13 94		
Jan.	3/35	Nat. Trust		131 25		1052 78
	8	Kidd		110 90		1163 68
	16	P.G.E. 225 Int. 4½ 49				1500 63
Feb.	4	City of Montreal 6%	1097 26			30
	7	Ont. 5½/47		55		458 37
	8	Transferred to Commerce	275			
	12	"	15			
Mar.	1	Ont. 4½/44		112 50		
	11	Tor. Gen. Trusts		131 25		412 12
	30	Int.		3 75		415 87