

## "XII.—AGENTS OF FOREIGN BROKERS

Agent of  
foreign bro-  
kers.  
Id., art. 343,  
amended.

"On every license of an agent of a foreign broker \$2,000."

**57.** Article 343 of the act 63 Victoria, chapter 12, is amended:

*a.* By inserting after the words: "billiard-table", in the second line of paragraph 3, the words: "bowling-alley bed".

*b.* By adding thereto the following paragraph:

"6. Every loan office."

Article ad-  
ded to id.,  
after 348.

**58.** The following article is added after article 348 of the said act:

Vacancy in  
office of col-  
lector of pro-  
vincial rev-  
enue.

"**348a.** In the event of any vacancy occurring in the office of any collector of provincial revenue, the Provincial Treasurer may authorize the deputy of such collector, or any other revenue officer, to act temporarily as collector of provincial revenue in any revenue district in which such vacancy occurs, and to perform all the duties of the office, including the continuing of prosecutions pending at the date of the occurrence of such vacancy, until the vacancy be filled by the Lieutenant-Governor in Council."

Coming into  
force.

**59.** This act shall come into force on the first day of May next, 1906.

## C H A P . 10

An Act imposing taxes upon commercial corporations, companies, partnerships, associations, firms and persons

[Assented to 9th March, 1906]

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

R. S., 1143 to  
1153, re-  
placed.

**1.** Section seventeenth of chapter fifth of title fourth of the Revised Statutes, as enacted by the act 59 Victoria, chapter 15, section 1, and the acts amending the same, are replaced by the following:

## "SECTION XVII

## TAXES UPON COMMERCIAL CORPORATIONS, COMPANIES, PARTNERSHIPS, ASSOCIATIONS, FIRMS AND PERSONS

§ 1.—*Declaratory and Interpretative*

"1143. In order to provide for the exigencies of the public service, every one of the following companies, corporations, partnerships, associations, firms and persons doing business in this Province, in his or its own name or through an agent, namely:

Taxes imposed upon certain companies, corporations, partnerships, associations, firms and persons.

1. Every incorporated company carrying on any labor, trade or business therein;

2. Each of the following companies, whether incorporated or not:

Every bank carrying on the business of banking therein;

Every insurance company accepting risks and transacting the business of insurance therein;

Every loan company making loans therein;

Every navigation company, steamship company, partnership or association owning, operating or running one or more steamships or vessels, between any place in the Province and any other place in the Province, or in any other province, or in any other country, or any agent of any such company, partnership or association;

Every telegraph company and every other company working a telegraph in the Province for the use of the public;

Every telephone company working a telephone line therein;

Every express company, partnership or association, foreign to the Province of Quebec, carrying on therein an express and forwarding business and any business incidental thereto;

Every city passenger railway or tramway company working a line of railway or tramway therein;

Every railway company working a railway or part of a railway therein; and

Every trust company carrying on business therein;

3. Every partnership, association, firm or person whose chief office or principal place of business is outside the Dominion of Canada;

Shall, annually, pay the several taxes mentioned and specified in article 1145, which taxes are hereby imposed upon each of such commercial corporations, companies and persons, or upon each such partnership, association, firm or agent respectively.

"1144. In this section the following words and expressions have the meaning and application indicated in this article: Interpretation of:

- Incorporated company; 'Incorporated company' does not include companies publishing newspapers or periodicals,—societies or establishments, for the manufacture of butter or cheese, or of both, established under the third section of chapter fourth of title eleventh of the Revised Statutes,—the Dairy Association of the Province of Quebec, established under the thirteenth section of chapter seventh of title fourth of the said Statutes,—mutual insurance societies recognized by or established under the seventeenth and eighteenth sections of chapter third of title eleventh of the said Statutes, except when such societies transact a cash premium business,—companies established for the construction and maintenance of toll-bridges,—or associations or companies established for the purpose of drainage, agriculture or colonization;
- Bank; 'Bank' includes savings banks;
- Insurance company; 'Insurance company' comprises life, fire, ocean marine, inland transit, accident, sickness, health, live-stock, plate-glass, steam-boiler, burglary, registry and identification, guarantee and employers' liability, and any other kind of insurance company or association issuing policies in its own name or through an agent or broker, whether under an assessment system or otherwise, but does not include mutual insurance companies recognized by or established under the seventeenth and eighteenth sections of chapter third of title eleventh of the Revised Statutes with respect to policies issued and premiums received by such companies under a premium-note and assessment system;
- Premium; 'Premium' means any sum payable as consideration for insurance, and includes the first premium payable upon a policy of insurance and the annual or other premiums thereafter payable thereon, whether for renewals or otherwise; and 'gross premiums,' in so far as all insurance companies, except life insurance companies, are concerned mean such premiums after deduction of return premiums and cancellations;
- Loan company; 'Loan company' includes building societies; but does not include those mutual building societies which have not a fixed capital, do not lend money to the public, but only to their members, do not lend money at interest, do not levy any interest upon their members and whose members receive no dividend, nor trust companies carrying on the business of a loan company;
- Trust company; 'Trust company' means and includes all companies known as trust companies, or trust and safe deposit companies, or loan and safe deposit companies, or safe deposit companies;
- Head office. 'Head office' means the most important office or place of business, in the Province of Quebec, of any commercial corporation or company.

§ 2.—*Tariff of Annual Taxes Imposed*

“**1145.** The annual taxes imposed upon and payable by the commercial corporations, companies, partnerships, associations, firms, persons and agents mentioned and specified in article 1143 shall be as follows:

I.—INCORPORATED COMPANIES

a. One-eighth of one per cent. upon the amount of the paid-up capital to one million dollars, inclusively, and fifty dollars for each one hundred thousand dollars or fraction of one hundred thousand dollars for all sums over one million dollars;

b. An additional tax of fifty dollars for each place of business, factory or workshop in the cities of Montreal and Quebec, and of twenty dollars for each place of business, factory or workshop in every other place;

c. It is lawful for the Lieutenant-Governor in Council to allow incorporated companies coming under this paragraph such reduction of taxes for a fixed or undetermined period, as he may deem just, in proportion to the nature and importance of their operations in the Province, when their principal place of business is beyond the limits of the Province, or when, their chief office being within the limits of the Province, they employ therein only a part of their paid-up capital, and their manufactories or other establishments, representing the larger portion of their capital, are situate without the limits of the Province; but the tax exacted must never be less than fifty dollars;

II.—BANKS

a. One hundred dollars on every one hundred thousand dollars of the paid-up capital, up to one million dollars inclusively; fifty dollars for each one hundred thousand dollars or fraction of one hundred thousand dollars of the paid-up capital, over one million dollars;

b. On each head office or chief place of business in each of the cities of Montreal and Quebec, two hundred dollars; on each other office or place of business in each of the said cities, one hundred and fifty dollars, and on each office or place of business in any other place, thirty dollars;

III.—INSURANCE COMPANIES

a. Saving the provisions enacted in article 1144 with respect to premiums received under a premium-note system, and the case of marine insurance companies, on every life insurance company

which transacts business in the Province, a tax of one and three quarters per cent. and on every other insurance company, a tax of one per cent.; the said tax to be calculated, in both instances, upon the gross amount of premiums whether received or become due for insurance effected or renewed by such company, in the Province, during the preceding calendar year, provided that in no case, except for mutual insurance companies incorporated under any law of this Province, shall the said tax be less than four hundred dollars in the case of life insurance companies, and two hundred and fifty dollars in the case of every other insurance company; but, in the case of mutual fire insurance companies, which receive premiums in cash, the tax shall be calculated upon the gross premiums received in cash in respect of insurance transacted on the cash plan in the Province by the company during the preceding calendar year, whether on new policies issued or on renewals; provided always that when it is made to appear that companies incorporated in this Province are discriminated against in any other province, state or country, it shall be lawful for the Lieutenant-Governor in Council to increase the tax upon companies incorporated in such province, state or country, doing business in this Province, to an amount equal to the discriminating tax;

Amount of first payment of tax;

*b.* The minimum sums fixed in the next preceding paragraph shall respectively be the amount of the first payment of tax exigible under the terms of article 1146 from every insurance company beginning to do business in this Province;

How tax is based;

*c.* Insurance companies so receiving premiums on life policies issued in favor of any person domiciled in this Province, or on fire or other policies respecting any property in this Province, shall pay the said tax upon the full amount of such premiums, whether for original insurance or for re-insurance. In the case of re-insurance, however, the principal company shall be exempt from the tax imposed by this act on the portion of the premium paid to the re-insuring company, if the latter does business in this Province, and, if such re-insuring company does not do business therein, the principal company shall be liable for the tax on the full amount of the premium;

Marine insurance;

*d.* In the case of marine insurance, on every person, firm or company engaged in carrying on the business of marine insurance as principal, agent or broker, a tax of two hundred and fifty dollars on such business;

Declaration to be sent to Provincial Treasurer of certain insurance hav-

*e.* Any person, firm or corporation, and every officer or agent or employee of any such person, firm or corporation, having an actual knowledge of the facts, procuring any insurance on any property, moveable or immoveable in the Province or described in any policy, interim receipt or in-

insuring document as situate in any part of the said Province, in any extra-provincial company not having complied with the requirements of the act 4 Edward VII, chapter 34, shall forthwith, and not later than one month from the effecting of any such insurance or of the receipt of any such policy, interim receipt or insuring document issued by or on behalf of such insuring company, whichever shall be first in point of time, notify the Provincial Treasurer in writing, under oath, of (a) the amount of such insurance; (b) the amount of premium which would have been chargeable for such insurance had the same been placed with an insurance company duly registered and licensed under the act 4 Edward VII, chapter 34. And such person, firm or corporation shall, upon filing a sworn declaration to the above effect with the Provincial Treasurer, within the delay above specified, pay at the same time to the proper collector of provincial revenue the amount which the Province would receive from a company duly registered and licensed under the act 4 Edward VII, chapter 34, had such insurance been placed with such company. Where such insurance is effected directly by the owner of the property, the declaration shall be made and the tax paid by him; where it is effected through an agent or broker, the declaration shall be made and the tax paid by such agent or broker;

ing been  
effected;

Payment to  
be made  
along with  
declaration;

f. Any person, firm or corporation, officer, agent or employee violating the next preceding paragraph shall, for each offence, be liable to a fine equal to twice the amount of the tax; the Lieutenant-Governor in Council may however remit any such fine, provided the court before which the conviction was had recommends such remission;

Penalty for  
violation of  
provisions of  
paragraph e;

#### IV.—LOAN COMPANIES

a. A company with a fixed capital exceeding five hundred thousand dollars, four hundred dollars, with an additional sum of fifty dollars for each million dollars or fraction of one million dollars of the paid-up capital of the company, over one million dollars;

Loan compa-  
nies with  
fixed capital;

If the fixed capital exceeds four hundred thousand dollars, but does not exceed five hundred thousand dollars, three hundred dollars; if it exceeds three hundred thousand dollars, but does not exceed four hundred thousand dollars, two hundred and fifty dollars; if it exceeds two hundred thousand dollars, but does not exceed three hundred thousand dollars, two hundred dollars; if it exceeds one hundred thousand dollars, but does not exceed two hundred thousand dollars, one hundred and fifty dollars; if the fixed capital is one hundred thousand dollars or less, one-tenth of one per cent. upon the amount of the capital;

Without fixed capital;  
Additional tax;

- b.* A company without a fixed capital, one hundred dollars;
- c.* An additional tax of one hundred dollars, for each office or place of business in the cities of Montreal and Quebec, and of fifty dollars for each office or place of business in every other place, when the fixed capital of the company exceeds one hundred thousand dollars; when the fixed capital is one hundred thousand dollars or less, and when there is no fixed capital, the additional tax shall be fifty dollars for each office or place of business in the cities of Montreal and Quebec, and twenty-five dollars for each office or place of business in every other place;

#### V.—NAVIGATION COMPANIES, ETC.

Navigation companies;

- a.* One-tenth of one per cent. upon the amount of the paid-up capital to five hundred thousand dollars, inclusively, and fifty dollars for each one hundred thousand dollars or fraction of one hundred thousand dollars for all sums over five hundred thousand dollars;

Additional tax;

- b.* An additional tax of fifty dollars for the most important office or place of business in each of the cities of Montreal and Quebec, and of twenty dollars for the most important office or place of business in any other place;

#### VI.—TELEGRAPH COMPANIES

Telegraph, &c., companies;

Every telegraph company and every other company working a telegraph system for the use of the public, one thousand dollars; provided that such tax shall not be exacted from wireless telegraph companies before the first day of July, 1906;

#### VII.—TELEPHONE COMPANIES

Telephone companies;

One-tenth of one per cent. upon the amount of the paid-up capital if it is fifty thousand dollars or less; three hundred dollars if the paid-up capital exceeds fifty thousand dollars, but does not exceed one hundred thousand dollars; five hundred dollars if it exceeds one hundred thousand dollars, but does not exceed two hundred thousand dollars; one thousand dollars if it exceeds two hundred thousand dollars, but does not exceed three hundred thousand dollars; and five-tenths of one per cent. on the gross earnings, but not to be less than two thousand dollars nor more than three thousand dollars, if it exceeds three hundred thousand dollars;

#### VIII.—EXPRESS COMPANIES

Extra-provincial ex-

- a.* Every express company, partnership or association, foreign to the Province of Quebec, carrying on an express and

forwarding business five-tenths of one per cent. upon the gross earnings in the Province, provided the tax be not less than eight hundred dollars;

b. A fixed sum of eight hundred dollars shall be the amount of the first payment of tax exigible under the terms of article 1146 from every such express company, partnership or association commencing to do business in the Province;

c. An additional tax of fifty dollars for each place of business in the cities of Montreal and Quebec, and of twenty dollars for each place of business in every other place;

d. Every express company, partnership or association to the Dominion of Canada, carrying on any business other than an express and forwarding business exclusively, an additional tax of one-fifth of one per cent upon the paid-up capital thereof;

#### IX.—CITY PASSENGER RAILWAY OR TRAMWAY COMPANIES

Fifty dollars for each mile of single track of railway or tramway in operation, and one hundred dollars for each mile of double track in operation;

#### X.—RAILWAY COMPANIES

a. The railway companies mentioned in the schedule to this section and every railway company having received or receiving subsidies from the Government of this Province, ten dollars for each mile of railway in operation;

b. All other railway companies, five dollars for each mile of railway in operation;

#### XI.—TRUST COMPANIES

a. One-fifth of one per cent. upon the amount of the paid-up capital to one million dollars, inclusively, and twenty-five dollars for each one hundred thousand dollars or fraction of one hundred thousand dollars for all sums over one million dollars;

b. An additional tax of fifty dollars for each place of business in the cities of Quebec and Montreal, and of twenty dollars for each place of business in every other place;

c. It is lawful for the Lieutenant-Governor in Council to allow trust companies coming under this paragraph such reduction of taxes for a fixed or undetermined period, as he may deem just, in proportion to the nature and importance of their operations in the Province, when their principal place of business is beyond the limits of the Province; but the tax must never be less than one hundred dollars.

§ 3.—*Levy and Application of Taxes*

Taxes when payable. “**1146.** Subject to the provisions of article 1150a, such taxes shall be payable in advance on the first juridical day of the month of July in each year.

To whom taxes are payable. “**1147.** The total amount of the taxes imposed upon any commercial corporation, company, partnership, association, firm or person coming under this section shall be payable annually to the collector of provincial revenue of the revenue district in which the commercial corporation, company, partnership, association, firm or person has his or its head office.

Certain statements to be forwarded annually by corporation, &c., affected by this section, and what to contain. “**1148.** On or before the first day of May in each year, every company, corporation, partnership, association, firm or person coming within the purview of this law shall, without awaiting any notice or demand to that effect from the Government, forward, in duplicate, to the Provincial Treasurer, a detailed statement, in which shall be set forth, in so far as required in view of the collection of such taxes by that part of article 1145 referring to each class of companies, corporations, partnerships, associations, firms, or persons, besides any and all other such information as the said Provincial Treasurer may require according to the circumstances of each case, the name of the company, corporation, partnership, association, firm or person, the nature of the business, the amount of the capital paid-up, the number and situation of all offices, places of business, agencies, stations, factories and workshops, and, in the case of insurance companies, the amount of the gross premiums or of revenue: in that of railway and tramway companies, the number of miles in operation in the Province, and, in the case of companies doing business in the Province by either leasing or hiring sleeping-, dining-, parlor- or buffet-cars to any railway company, or when sleeping-, dining-, parlor- or buffet-cars run upon the track or line of, or are used by any railway company in this Province, such vouchers respecting the number of such cars and the amount of the capital invested therein by any such company as may be required by the Provincial Treasurer.

Corporations, &c., commencing business during a year. In the case of companies, corporations, partnerships, associations, firms or persons commencing to do business in the course of any fiscal year, the statement above required shall be furnished on the day when such business is commenced.

Attestation of statements. Such detailed statement shall be attested under oath taken before any officer authorized to receive affidavits to be used in this Province by the president, vice-president, or one having personal knowledge of the affairs of the company, partnership, association, firm or person, and, in the case of companies incorporated outside the Province, or of persons outside of the Dominion of Canada, by the manager or chief agent of the company in the

Province, and by the accountant or secretary thereof or by such other persons connected with the company as the Provincial Treasurer may require; and such statement shall be drawn up according to such form as may be determined by the Provincial Treasurer.

In respect of fire, plate-glass, steam-boiler, burglary and all other insurance covering property situate within the Province, every joint-stock company, partnership, association, firm or person in the Province directly effecting such insurance in companies or organizations known as Lloyds, not licensed by the Dominion of Canada, nor recognized by or established under the seventeenth and eighteenth sections of chapter thirteenth of title eleventh of the Revised Statutes, shall, on or before the same date, furnish a detailed statement under oath of the total insurance so effected, by such company, partnership, firm, association or person, and of the amount of the premiums paid thereon, and in default of their so doing they shall be subject to the penalties imposed under article 1149.

Statements on oath to be furnished by companies, &c., carrying on insurance business.

Penalty for not producing statement.

Every insurance company shall keep a separate book or register, in such form as may be determined by the Provincial Treasurer, in which shall be correctly entered the premiums earned by the company in respect of or accruing from business done by the company wholly or in part in the Province; and in default thereof, and also in default of compliance with article 1145, the company shall pay the tax upon the total gross income of the company, as established by the report of the Superintendent of Insurance of the Dominion of Canada or by the provincial insurance inspector, as the case may be.

Books, &c., to be kept by insurance companies.

Penalty for default.

The said register shall at all times be open to the examination of the comptroller of provincial revenue, and to that of the provincial revenue inspector or proper collector of provincial revenue.

Books, &c., to be open to inspection by certain officers.

Every person, acting as a broker for one or more insurance companies which have no office or place of business in this Province, shall furnish the same statements and information, keep the same kind of registers and make similar entries therein as if he were acting for companies doing business in this Province.

Certain insurance brokers to keep similar books, and furnish information.

Every year also, on or before the first day of May, every partnership, association, firm or person having his or its chief office or principal place of business in this Province and carrying on business under a corporate name or with the addition of the word 'company' or 'Co.,' without being incorporated, shall notify the Provincial Treasurer thereof, without awaiting a notice or demand from the Government, and so as to satisfy the Government that such person or firm is not liable to the payment of the taxes imposed by this section.

Notification to be annually sent to Provincial Treasurer by persons using firm, name, &c.

If the Provincial Treasurer, in order to enable him to determine whether a statement furnished is correct, desires to obtain

Additional sworn statements may

be required by Provincial Treasurer.

further information, he may, by registered letter addressed to the president, manager, secretary or agent of the company, or to such member thereof as he sees fit, and to any partnership, association, firm or person coming within the purview of this section, require a further statement attested under oath to be furnished within thirty days, under a penalty of five hundred dollars.

Penalty for neglecting to comply with provisions of article 1148.

“**1149.** Every corporation, company, partnership, association, firm or person, carrying on business in the Province, in his or its own name or through an agent, and such agent, and every broker acting for insurance companies which do not have an office in this Province, who neglects to conform to the provisions of article 1148 shall *ipso facto* be liable to a fine of ten dollars per day for each day during which such negligence continues, counting from the day such taxes become due until the statements required by the preceding article are forwarded to the Provincial Treasurer.

Incomplete, &c., report considered as no report.

Every such corporation, company, partnership, association, firm or person and every such agent and broker, and in cases where this section obliges the insured to report, every insured person, who shall make an incomplete or incorrect statement, shall be deemed not to have made a report.

Penalty on firm or partnerships, &c., not making return.

“**1150.** Every partnership, association, firm or person not incorporated, carrying on business under a corporate name or with the addition of the word ‘company’ or ‘Co.’ who or which has not, on the first juridical day of July in each year, made the statement required by article 1148, shall be liable to the fine imposed by the preceding article.

Proportional tax upon corporations, &c. commencing business during year and when exigible.

“**1150a.** Corporations, companies, partnerships, associations, firms and persons, liable to the tax, who or which during the year commence business, are bound to pay only a proportionate amount of the tax, from the first day of the month during which they so commence business. Such proportional tax shall be exigible at the date at which such corporation, company, partnership, association, firm or person commences to do business in the Province.

Recovery of taxes by suit if not paid.

“**1151. 1.** Every annual tax imposed by this section, which is not paid, may be recovered with legal interest thereon from the date upon which such tax becomes due, by an action brought in his own name, on behalf of His Majesty, by the collector of provincial revenue of the revenue district in which such tax was payable.

Recovery of penalties.

The fine imposed by articles 1149 and 1150 shall be recoverable in the same manner.

Before what court suits to be brought.

2. All actions for the recovery of such taxes shall be brought in the judicial district in which they are payable, either before

the Circuit Court or the Superior Court, according to the amount claimed.

3. Costs are not adjudged against the collector of provincial revenue in any action instituted by him under this section; but, on the recommendation of the court, the Provincial Treasurer may, in his discretion, pay to the commercial corporation, company, partnership, association, firm or person in favour of whom or of which judgment has been rendered, the costs to which he may deem it or him equitably entitled.

Costs not to be adjudged against collector.

Proviso.

“**1151a.** Suits, under the authority of this section, before the Circuit Court or the Superior Court, are subject to the rules and delays prescribed for summary matters by the Code of Civil Procedure, other than suits between lessors and lessees.

Suits to be summary matters under C. C. P.

“**1152.** The clerks or secretary-treasurers of every municipal corporation shall, annually, on or before the first day of June, make a report to the Provincial Treasurer setting forth the names of all commercial corporations, companies, firms, partnerships, associations or persons of the nature of those above mentioned, established or doing business within their respective municipalities, specifying the number of offices, places of business, factories or workshops of each; in default of so doing, the said clerks or secretary-treasurers shall severally be liable to a fine of twenty-five dollars, and, in default of payment of such fine, to an imprisonment of twenty-five days.

Returns by clerks, &c. of municipal corporations to Provincial Treasurer as to commercial corporations, &c.

“**1153.** All sums due to the Crown in virtue of this section shall constitute a privileged debt, ranking immediately after law costs.

Privilege for taxes.

“**1153a.** 1. The taxes imposed by this section shall form part of the consolidated revenue fund of the Province.

2. Any proportion of such taxes may be applied, from time to time, by the Provincial Treasurer, under the direction of the Lieutenant-Governor in Council, to the payment of the expenses incurred for the carrying out of this section.

Taxes form part of consolidated revenue fund. Application of portion of taxes.

“**1153b.** The Lieutenant-Governor in Council may make, amend, replace and repeal all regulations that he may consider necessary for the execution of the provisions of this section.

Lieutenant-Governor in Council may make regulations, &c.

Such regulations shall come into force fifteen days after the date of their publication in the *Quebec Official Gazette*.”

2. The repeal, by this act, of the seventeenth section of the fifth chapter of the fourth title of the Revised Statutes, as enacted by the act 59 Victoria, chapter 15, and of the acts amending the same, shall not have the effect of remitting the taxes which have become due nor the penalties incurred in

Effect of repeal by this act.

virtue thereof, but such taxes and penalties shall be collected in virtue of the provisions of the repealed laws as if the present act had not been passed.

Coming into force.

**3.** This act shall come into force on the day of its sanction.

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“SCHEDULE

*Railway Companies referred to in clause a of number x of article 1145, and towards the construction of whose railways public moneys have been expended or have been appropriated, either by this Province or by the late Province of Canada.*

Canadian Pacific Railway Company, for that portion of its railway in the Province, extending from Montreal to St. Jérôme, Aylmer and Ottawa city, together with the St. Lin and St. Eustache branches;

Montreal and Laurentian Colonization Railway Company;

Pontiac Pacific Junction Railway Company, for that portion of its railway in the Province;

Lake Champlain and St. Lawrence Junction Railway Company;

Missisquoi Valley Railway Company;

Montreal, Portland and Boston Railway Company,

Quebec Central Railway Company;

Quebec and Lake St. John Railway Company;

Waterloo and Magog Railway Company;

Grand Trunk Railway Company of Canada, for that portion of its railway in the Province;

North Shore Railway Company;

South Eastern Railway Company,

International Railway Company.’’

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