

The total amount realized for execution creditors on this plan is \$1,500 but though it is realized under the executions of A. and C. it would nevertheless be divisible between all creditors, including Class E.; and the result would be that Class A. would get \$500; Class C. \$250 and Class E. \$750. All creditors would share equally, which we take it is the real object and intention of the Act to secure and at the same time no mortgagee would get any undue advantage under the Act as it at present stands, the mere intervention of a mortgage may have the effect of giving an execution creditor a priority over other creditors which the Act intended apparently to prevent, but has failed to accomplish.

It would seem as if the Act needed further amendment.

REPORT OF COMMISSION AS TO GERMAN ATROCITIES.

The ghastly record of German atrocities contained in the report of the committee presided over by Lord Bryce puts it beyond all doubt that most of the acts of savagery committed were part and parcel of an organised system, and were carried out under the orders of the high German military authorities. The committee find as proved:—

“That there were in many parts of Belgium deliberate and systematically organised massacres of the civil population, accompanied by many isolated murders and other outrages.

“That in the conduct of the war generally innocent civilians, both men and women, were murdered in large numbers, women violated, and children murdered.

“That looting, house burning, and the wanton destruction of property were ordered and countenanced by the officers of the German army; that elaborate provision had been made for systematic incendiarism at the very outbreak of the war; and that the burnings and destruction were frequent where no military necessity could be alleged, being indeed part of a system of general terrorisation.