

returned by them to the defendants without any objection being made; and the defendants contended that this amounted to a settled account. One of the names had been forged by means of a rubber stamp, which the secretary had got hold of, but not owing to any want of reasonable care on the part of the director whose name it bore. Bray, J., who tried the action, held that the plaintiffs were entitled to recover, and were not estopped by their omission to make objection when returning the pass book shewing the payments of the forged cheques. The forgeries extended over a period of two months, during which time neither the bank pass book nor the cash book of the company were examined by the directors, but this was held not to be such negligence as relieved the defendants from liability.

ATTACHMENT OF DEBT — GARNISHEE ORDER — RETIRED PAY OF OFFICER IN THE ARMY — PENSION DUE BUT NOT PAID — BANK CREDITING AMOUNT TO CUSTOMER — ARMY ACT, 1881 (44-45 VICT. c. 58), s. 141.

In *Jones v. Coventry* (1909) 2 K.B. 1029 judgment was recovered against the defendant for a sum of money. He was a retired army officer and as such was entitled to retired pay in respect of past services, this was payable quarterly, and on each occasion a form of warrant had to be filled up and signed by the defendant, before payment, which contained a declaration that he was entitled to retired pay for the last quarter, and a receipt for the amount. The warrant stated that it might be presented through a banker and might be negotiated in the country or abroad, and was to be left by the banker at the Paymaster-General's office one day for examination. The defendant opened an account at a bank for the sole purpose of collecting his retired pay, no other moneys being paid into the account, and he drew against the account by cheques in the ordinary way. On January 1, 1909, a sum of £6 13s. 3d. was standing to the credit of the account, and on that day defendant handed the bank a warrant for the quarter's pay, due that day, for collection; and the bank at once credited him with the amount, £17 12s. 6d. On the same day, after this amount had been credited, the bank was served with a garnishee order. The warrant was paid by the Paymaster-General on January 7. The defendant contended that both sums were protected by the Army Act, 1841 (44-45 Vict. c. 58), s. 141. The Master, on an application to pay over, held that the whole amount standing to the credit of the bank account was liable to