funds it affects in the Court of Chancery, whereupon the Court in its ordinary jurisdiction (Ayckbourn, 480.) can issue the stop-order. The Secretary's attention appears, however, not to have been called to the fact that although the Act as a whole is not in force here, one very important clause was borrowed from it and enacted by our Legislature; and that clause is precisely the one under which the application was, or should have been, made.

As regards the attaching of property in the trusteeship of the Court of Chancery, the Imp. Statute furnishes two distinct modes of procedure. First (sec. 14) it empowers the judgment creditor at law, without taking out execution, to procure a charging order from a Common Law Judge; and it declares the effect of such order, which is as I have stated it. Or, second (sec. 12), he may take out *fi. fas.*, and direct the sheriff to seize the cheques or funds lying in the Accountant General's office belonging to his debtor. As a preliminary to this latter, it was thought becoming to ask the leave of the Court, whose officer the Accountant-General is; a possibility moreover existing that a seizure without prior leave obtained might be construed and punished as a contempt, and the seizure nullified. Two distinct classes of cases thus appear in the reports; those decided under the sec. 14, and those under the section 12. With the former we have nothing to do, for the reason above intimated.

The best known cases under the 12 sec., which was passed here in the 20 Vict. c. 57, and is still in the Statute Books (C. L. P. Act.), are those of *Courtoy* v. *Vincent*, 15 Beav. 487; *Watts* v. *Jefferyes*, 15 Jur. 435 and 3 Macn. & G. 372 (again reported as *ex parte Reece*, in 16 L. T. 501), and *Robinson* v. *Wood*, 5 Beav. 388.

In the first and last of these cases a stop-order only issued. In the other a cheque had been made out in the name of the debtor, and remained with the Accountant ready for delivery: the cheque was handed over to the sheriff.

I have been unable to find a reported case where *moneys* were ordered to be paid over by the Accountant to a creditor or to the sheriff. The difficulty in the way of seizing money lying in Court subject to an order for payment out to the debtor but for which no cheque has yet been drawn arises from the fact that it is not altogether clear that before the actual making out of the cheque the money in court "belongs" to the debtor, so as to be seizable under the Statute, or is anything more to him in fact than as the subject of a mere debt, or *chose in action* (*Wood* v. *Wood*, 4 Q. B. 397; *Watts* v. *Jefferyes*, Jur. *sup.*). It is believed, however, that the Court will not be found eager to make any distinction in this respect between a cheque and the money it represents. The Court in England has made every effort to obey the spirit of the Act. Indeed, in ordering the transfer of a cheque in one of the above cases, the point was raised whether or not the cheque was, until its actual delivery to the person in whose favour it was drawn, his property; and in *Courtoy* v. *Vincent* the M. R. expresses his opinion concisely that it is not; at least not so as to justify the sheriff in seizing it. The express order of the Court and its sanction to the sheriff's action will perhaps cure an irregularity which otherwise might be held to occur. In *ex parte Reece* "the Accountant-General certified to the Court that he knew of no instance of an order on him to pay money over to an execution creditor, although there were orders to pay assignees of insolvent debtors and sequestrators."

W. S. G.