

Province of Manitoba.

The Hon. Charles Edward Hamilton, Winnipeg. Nathaniel Francis Hagel, Winnipeg.

North-West Territories.

David Lynch Scott, Regina.

REVISING OFFICERS.

The following gentlemen have been appointed, under the provisions of the 13th Section of "The Electoral Franchise Act," to be revising officers in and for the electoral districts of the Province of Quebec, named below:—

1. Argenteuil, George Edwin Bampton, Advocate.
2. Bagot, Hubert Lippé, Notary.
3. Beauce, A. Pacaud, Advocate.
4. Beauharnois, Louis Gervais, Notary.
5. Bellechasse, Edouard M. Mackenzie, Notary.
6. Berthier, Pierre Tellier, Notary.
7. Bonaventure, Gordian F. Maguire, Advocate.
8. Brome, J. M. Lefebvre, Notary.
9. Chambly, Pierre Brais, Notary.
10. Champlain, David Tanorede Trudel, Notary.
11. Charlevoix, Morille Bouchard, Advocate.
12. Chateauguay, L. J. Derome, Notary.
13. Chicoutimi and Saguenay, A. R. Hudon, Advocate; Francis H. O'Brien, Advocate.
14. Compton, J. J. Mackay, Notary.
15. Dorchester, J. B. E. Fortier, Notary.
16. Drummond and Arthabaska, Edward John Hemming, Advocate; Louis Napoleon Des Rosies D'Argy, Notary.
17. Gaspé, Joseph X. Lavoie, Advocate.
18. Hochelaga, Jean Joseph Beauchamp, Advocate.
19. Huntingdon, John K. Elliott, Advocate.
20. Iberville, Charles Loupret, Advocate.
21. Jacques-Cartier, Leon Forest, Notary.
22. Joliette, Ernest Cimon, Judge Superior Court.
23. Kamouraska, Paschal V. Taohé, Advocate.
24. Laprairie, L. A. Laberge, Notary.
25. L'Assomption, Pierre Blouin, Notary.
26. Laval, Adelard Edouard Leonard, Notary.
27. Lévis, F. X. Couillard, Notary.
28. L'Islet, I. T. Lavry, Advocate.
29. Lotbinière, Louis LeMay, Notary.
30. Maskinongé, Louis Edouard Gallipeault, Notary.
31. Mégantic, A. Schambier, Notary.
32. Missisquoi, George C. V. Buchanan, Judge Superior Court.
33. Montcalm, Joseph Laporte, Notary.
34. Montmagny, Hubert Hebert, Notary.
35. Montmorency, J. A. Charlebois, Notary.
36. Montreal West, John S. Archibald, Advocate.
37. Montreal East, Michel Mathieu, Judge Superior Court.
38. Montreal Centre, Henry John Kavanagh, Advocate.
39. Napierville, Charles Bedard, Notary.
40. Nicolet, Honoré Tourigny, Notary.
41. Ottawa, G. L. Dumouchel, Notary.
42. Pontiac, J. T. St. Julien, Advocate.
43. Portneuf, J. E. Lacoursière, Notary.
44. Quebec East, H. Adjutor Turcotte, Advocate.
45. Quebec Centre, J. Wincelas LaRue, Notary.
46. Quebec West, Laurence Stafford, Advocate.
47. Quebec County, Jules LaRue, Advocate.
48. Richmond and Wolfe, Hon. W. H. Webb, Advocate; F. A. Brien, Notary.
49. Richelieu, C. Gill, Judge Superior Court.
50. Rimouski, J. A. Mousseau, Judge Superior Court.
51. Rouville, Césaire Papin, Notary.
52. St. Hyacinthe, Antoine Olivier T. Beauchemin, Advocate.
53. St. John's, A. N. Charland, Advocate.
54. St. Maurice, Jules Milot, Notary.
55. Shefford, Joseph Lefebvre, Notary.
56. Sherbrooke, Edward T. Brooks, Judge Superior Court.
57. Soulanges, Antoine M. Pharaud, Notary.
58. Stanstead, J. B. Gendreau, Notary.
59. Temiscouata, Benjamin Dionne, Advocate.
60. Terrebonne, Bruno Nantel, Advocate.
61. Three Rivers, L. P. Guillet, Advocate.
62. Two Mountains, Antoine Fortier, Notary.
63. Vaudreuil, Francois DeCelles } Notary.
Octave Turcotte }
64. Verchères, Adolphe Hector Bernard, Notary.
65. Yamaska, L. O. Loranger, Judge Superior Court.

GENERAL NOTES.

The decision of the House of Lords in the case of *Last v. The London Assurance Corporation*, 53 Law J. Rep. Q. B. 325, and 54 Law J. Rep. Q. B. 4, is one of the few cases in which an appeal to the House of Lords has not given a satisfactory result. The question was whether an assurance company ought to pay income-tax on the bonuses allowed in accordance with the terms of the policy to policy-holders. In the Divisional Court Mr. Justice Day was of opinion that the bonuses were not "profits;" but Mr. Justice Smith dissented. In the Court of Appeal the Master of the Rolls and Lord Justice Cotton agreed with Mr. Justice Day; but Lord Justice Lindley agreed with Mr. Justice Smith. In the House of Lords, Lords Blackburn and Fitzgerald agreed with Lord Justice Lindley and Mr. Justice Smith; while Lord Bramwell agreed with the Master of the Rolls, Lord Justice Cotton, and Mr. Justice Day. Counting heads, it is four to four. It would be a difficult matter to weigh them; but, at all events, to look on bonuses as part of the expenditure to attract customers, and therefore not profits, seems the business view of the situation. — *Law Journal*.

A person not in orders recently performed at a suburban church of London the ceremony of marriage. Is this valid? It appears to be so, unless both parties are cognizant of the officiating party's want of qualification. See *Rep. v. Millie*, 10 C. & F. 786.