

of a practical character giving a compendium of the law as it stands. It is a safe guide to all municipal officers and is a mine of legal lore to the lawyer who consults its pages for light on difficult or doubtful points.

We would have been glad if the learned editor had given us (and no one could do it better or as well) some observations on the historical aspect of this branch of the law and the position it occupies in the large field of our national life, and had spoken of its value and its defects and given us such suggestions for its improvement as might be in the mind of one so well qualified for the task.

The research and industry displayed will be more and more appreciated as the practitioner has occasion to consult it. It is a great work and indispensable. Although all redundant matter has been eliminated it is necessarily a bulky volume, and the labour bestowed upon it will best be appreciated when it is noted that over 2,000 authorities are referred to and discussed. The scope of the work can be gathered from the title page given in another place, post p. 75.

#### ATTACHMENT OF DEBTS.

The report of the judgment of the second Appellate Division in *Rat Portage Lumber Co. v. Harty*, 40 O.L.R. 322, appears from the headnote to indicate that the Court decided more than it actually did, and we are inclined to think, having regard to the actual result of the appeal, that the expressions of opinion of Riddell and Rose, JJ., embodied in the headnote, ought only to be regarded as *obiter dicta*. The case was simply this: A railway company was indebted to the judgment debtor. This debt prior to the attaching order was assigned by the debtor to a bank to secure the present and future indebtedness of the judgment debtor to the bank. The attaching order attached all debts due and owing from the railway company, and the bank, to the judgment debtor. After the service of the attaching order the bank received from the railway company a sum more than sufficient to satisfy the bank's claim against the judgment debtor. The surplus amounted to over \$1,300, and after the service of the