

success as British Agent in asserting the freedom of the sea and in maintaining the legal rights of Canadian ships." For his services on this occasion he received the honour of knighthood.

From the ability and energy exhibited in his past career it may well be expected that there is a large field of usefulness and distinction yet in store for the subject of this sketch, and should his life be extended to the allotted span, there will doubtless be more to record of him hereafter. A warm friend, genial, outspoken and manly he is deservedly popular.

In 1897 he married Janet, daughter of the Hon. James Macdonald, Chief Justice of Nova Scotia.

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The year 1899 has marked the loss of several eminent members of the Bench in England. Lord Justice Chitty died suddenly in February; Lord Herschell in March, when on duty as President of the Anglo-American Commission; Lord Watson, in the month of September and Lord Ludlow on Christmas Day. These were all distinguished men and eminent judges. In addition to the above, who were engaged more or less in judicial duties, the following eminent men who had retired from work have also passed away; Lord Esher, formerly Master of the Rolls, who died in May, and Lord Penzance, who was Dean of Arches until March last, who also passed away in December. Sir Arthur Charles succeeded Lord Penzance as Dean of Arches, and Mr. Bucknill fills the vacancy created in the Queen's Bench Division by the resignation of Mr. Justice Hawkins, the latter retiring under the title of Lord Brampton. In the present year Mr. Justice North, after a long and honorable judicial career, has retired, and Mr. Buckley, Q. C., the eminent authority on company law, has been elevated to the Bench in his place.

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It may not be out of place to remind the profession that the legacy tax under the Ontario Succession Duty Act, R. S. O. 1897, c. 24, is to be deducted from the amount payable to the legatees in the proportions provided for by the Act, and that executors have no discretion to deduct the whole amount from residue and pay to legatees the amounts bequeathed free from duty. Should executors by accident or forgetfulness make payments of legacies in full, they would be charged with the amount of the duty in