horrible climate of 1890; we did not want any silk or cloth of gold or silver for our own particular winding-sheet, nor even lace or point, but we had a preference for woollen, or some other warm stuff. We felt relieved when we found that Charles II. had, with the aid of the Parliament at Westminster, enacted that the people of England should all be buried in woollen shrouds (30 Car. II., c. 3). We knew our friends would sooner give us soft warm winding-sheets wherein to wrap "that small model of the barren earth which serves as paste and cover to our bones."

The influenza filling our head prevented our clearly seeing how the *toties quoties* applied. How often is the same corpse interred in Scotland?

The Act of James likewise ordained that no wooden coffin should exceed an hundred merks Scots, as the highest rate for persons of the greatest quality, and so proportionately for others of meaner quality, under the pain of 200 merks Scots for the contravention. The "coffin trust" settles the price of these necessary articles now-a-days, and undertakers undertaking to fix rates are more to be feared in this year of grace than all the laws of all the Stuarts on the subject.

We are not sentimental about wishing to have cowslips and violets growing over our grave and flourishing on the disintegrating components of our body, still we were pleased to find that under our Cemetery Act no one can be buried in a vault or otherwise under any chapel or other building, because cold, damp, dank places are distasteful to our feelings (R.S.O., c. 175, s. 10). But why did our wise legislators forbid people being buried within fifteen feet of any such building or chapel? (*Ibid.*) Did they fear a disturbance of the foundation in the event of a resurrecting by medical students or otherwise?

A man who invests his capital in cemetery lots has certain advantages over his friends who invest in other kinds of real estate. For instance, burial sites are exempt from taxation of every kind; he may spend tens of thousands of dollars upon it, and yet snap his fingers at the assessor; they cannot be seized or sold under any execution; the owner is not put to the expense of registering his deed, nor can any judgment, mortgage or encumbrance subsist upon such lots (R.S.O., c. 175, s. 13 and 14). It would seem that a male owner cannot be troubled with any inchoate right of dower, or a female proprietor with that still more troublesome thing, tenancy by the curtesy. Yet after all, one's dealings in such real estate may be hampered, as appears from *Schroeder* v. *Wanzer* (36 Hun, 423). Here a gentleman purchased a lot in Greenwood cemetery for a place of burial for himself, his wife and family; considerable improvements had been made at the expense of both the husband and wife; her father and mother, one son and the husband's brother had all been buried in the lot, when the husband took it into his head to sell it, and he did sell and convey it to a stranger for a valuable consideration. The wife appealed to the courts, and it was held that she could restrain her husband from so conveying the lot, and was entitled to have a judgment specifically devoting the lot to the objects for which it had been purchased and improved. Not only did the court declare that equity protects a parol gift of land equally with a parol agreement to sell it, if accompanied by possession, and the donee, induced by the promise to give it, has made