of the witnesses, but the witnesses must both subscribe their names in the presence of the testator. These conditions unobserved, the so-called will was a worthless piece of paper.

Imlay questioned the woman, but his examination only tended to confirm her statements. The priest had signed in the sick room, and she had signed in another room downstairs. It was true that on the face of the document it was set out that the two witnesses had subscribed their names in the presence of the testator. This was part of the usual form appended to every properly drawn will: the words ought to have been a guide to any one careful to guard against error. But John knew how meaningless such forms were to the average non-legal mind. It was true also that on "proof" of the will in the court which had jurisdiction over such matters, the witnesses had made affidavit of the execution of the instrument in the same form of words. But it was quite a common thing for people to make affidavits tendered to them, with the vaguest idea of their details. It was impossible to resist the belief that there had been a fatal blunder, which, curiously, and yet intelligibly, had hitherto escaped notice.

The housekeeper succumbed shortly after to the chronic disease with which she had been struggling. The priest being also dead, John Imlay was left the sole repository of a fact which, had it been disclosed at the proper time, would have deprived him of a fortune.

John was the most conscientious man in the world. He had now an interesting problem in casuistry to solve.

Knowing the said fact, had he any right to retain the property?

He revolved the question in his mind; he looked at it in this light and in that; he argued it and re argued it with himself; and the more he thought about it the more difficult it seemed to arrive at a decision, and the more uneasy he became as to his own moral position.

Sometimes he laughed at himself for attaching any importance to the slight non-compliance with the terms of the law which had come to his knowledge. The only object of these formalities was to place the intentions of the testator beyond doubt. Could there be any shadow of doubt as to Dennis Brannigan's intentions? He had told the housekeeper that he intended that John should have the property; he had given his own instructions to the lawyer; he had signed the will; there was his own laborious signature beyond all cavil. Did not this assurance of Brannigan's intentions settle the whole controversy?

Then again there was no question between the moral claims of John and the moral claims of relatives or dependents of Brannigan. The property would escheat to the State were an intestacy established, Brannigan having no kindred. Certainly the moral claims of John Imlay, to whose judgment and integrity the accumulation of the fortune was largely due, were at least as great as the claim of the general public.

Lastly John's wife and children had been innocently placed in the enjoyment of privileges the loss of which would now be a serious calamity. They had acquired the right to consideration. Would John be justified in reducing them to beggery by surrendering the estate on account of a mere plan.

These considerations often seemed convincing to John, and when uppermost in his mind, restored him to a temporary equanimity. But at other times arguments such as the following bore down upon him with crushing force, and plunged him into the depth of despair.

What in any but a superficial view had the intentions or "will" of Dennis Brannigan to do with the property after his own death. With the death of Dennis his ownership necessarily ceased. As a matter of abstract right he had no more right than any one else to say what should become of the property after he had done with it. The State alone possessed this right, for the State was the only rightful absolute owner, the only proprietor whose interest never terminated by death, from whom all individual rights sprung, and to whom they necessarily reverted.

It was true that the State had consented to waive the rights of property in favor of the kinsfolk of the individual proprietor when he passed from the scene. And the State also said to the individual, "You may determine who shall stand in your place after your death if you observe certain formalities" This was, comparatively, a recent innovation. In the case in issue, however, the formalities had not been observed, and the public right was entact

As to the moral claims of the State as against those of John himself, it was to be remembered that the fortune was due to the increase in the value of land, not from the toil of the man who undertook to dispose of it by will, but from the combined enterprise and labour of the community. John, when he was able to give a disinterested opinion, had always held, as one of his pet theories, that the individual had no right to the "unearned increment" of land. That belongs to the general public. Now as between the moral claims of John and the moral claims of the general public to property of this character, the argument was all on the side of the latter.

Yet, it was too clear to be blinked at. On both legal and moral grounds the State was the owner and John was a trespasser. And what was a conscious trespasser but a robber? John was in the possession of a valuable public property, not because the public had surrendered its rights, but because the public was ignorant of them. And he, who could enlighten them, to benefit himself remained silent.

That the wrong was against the public, and not against some relative of Brannigan's, did not make it less a wrong. It was quite as wicked to rob the public as to rob a private citizen.

It will be seen that John Imlay felt the situation to be extremely embarrassing. Indeed it kept him in an agony of doubt and disquiet for several months, to the great detriment of his health.

Various plans for obtaining an independent opinion on his case occurred to Imlay. At one time he thought of writing to Mr. Gladstone. At another time he almost made up his mind to prepare a suppositious case, in which the substantial facts would be the same as in his own, to make it public, and to offer premiums for the best three solutions of the difficulty. This scheme was given up in favour of the idea of getting up a sympasium on the subject in the *North American Review*. All these plans were eventually discarded as involving the risk of betraying his secret, for which Imlay was, naturally, unprepared.

But John Imlay at last felt that he could not go on living in this state of indecision, and he forced himself to the following conclusion. All his own theories and inclinations must be silenced. There was but one safe guide, the law of the land. By the law of the land the property had never really been his; it was, therefore, his duty to hand it over to the owner, namely, to the State.

Having come to this decision the next step was to disclose it to his wife.

She listened in silence to his statement of the whole case, the arguments *pro* and *contra*, and his mild suggestion (for somehow before her unsympathic demeanour he began to have doubts again) of the course which he had decided to be the right one. When he had quite finished his wife said, quietly and without temper, but firmly: