

be further appealed to Her Majesty in the Privy Council, or to the Supreme court of Canada, sitting at the city of Ottawa.

**SUPREME COURT OF CANADA**, the highest court of the Dominion, is comprised of six judges, and is the final court of Appeal for the Province of Quebec.

**INSOLVENCY CASES.**—Arrest by capias or attachment, and lessor and lessee's cases are decided summarily. Traders who fail to meet their commercial liabilities generally as they become due, may be placed in Insolvency by demand of one or more creditors, holding \$500 or over unpaid. For fraud, sequestration, etc. etc., writ of compulsory liquidation may issue upon an affidavit showing debt of \$200 or upwards; writ of compulsory liquidation may also issue upon affidavit that a trader is insolvent for \$200 and upwards. Claims must be filed within one month after appointment of assignee. If not so filed, assignee shall reserve dividend to meet the same; but if not filed prior to last dividend, the amount so reserved shall form part of last dividend; insolvent can obtain discharge upon consent or deed of composition and discharge executed by a majority of creditors who have proved claims for \$100 and upwards, which have been proved; least three-fourths in value of all claims of \$100 and upwards which have been proved; but if estate realizes less than thirty-three cents on the dollar, and deficiency is not satisfactorily accounted for, the judge may refuse the discharge of the insolvent.

**ARREST.**—For fraudulent departure from the Province of Quebec, or the sequestration of property, past or intended, with intent to defraud. No arrest allowed for foreign debt, England held to be a foreign country. No arrest for debt under \$40.

**ATTACHMENT.**—For any debt whatever above \$8 upon like grounds.

**LIMITATION.**—Five years for professional services and disbursements; five years for notes and bills from date of maturity; sales of moveable effects, work and labor, except physicians, one year; and workmen, not domestic, two years; damages for offences or quasi offences; tuition and lodging, one year; hotel or boarding house charges, etc., one year.

**EVIDENCE.**—The rules of Commercial laws of England.

**EXEMPTION.**—Six of usual articles used in household, clothing, bed and bedding of family.

**EXECUTION.**—Issued fifteen days after judgment; may issue at once upon affidavit showing intended fraud or removal of goods and effects; delay to review eight days from judgment, delay to appeal one year from final judgment.

**INTEREST.**—Collected as stipulated: Legal in default of covenant, six per cent. Interest runs on notes from date of maturity; upon accounts from date of suit.

**SUITS.**—Any non-resident of the Province of Quebec must enter security for costs by two sureties, or money deposit; in the Circuit court, for \$50, Superior court, \$100; also there must be filed a power of attorney to the attorneys to sue.

**ATTORNEYS.**—Has no legal power to receive money and discharge debtor. If moneys be not paid over, his receipt is no bar to execution to collect.

**NOTARY PUBLIC.**—Draws and signs deeds of which certified copies make authentic evidence; he retains the originals. Upon his death his heirs by law are bound to deposit them in the court where copies or extracts may be obtained. Profession distinct from that of Advocate, etc. Receives his license after undergoing an examination by Board of Notaries, previously serving three years as an articled clerk.

**ASSIGNMENTS** in Insolvency are subject to the summary jurisdiction of the court. They are appointed by the Dominion Government and give security to the Government.

**COERS** of every kind are taxable by a tariff duly revised by the authorities.

**DEBTS** executed in this Province by a judge or Prothonotary of the Superior court, or a clerk of the Circuit court, or a commissioner authorized to take affidavits, or a notary public, under official seal. Is executed in Great Britain or Ireland and British Colonies by a judge of the Superior or County courts, or the mayor or chief magistrate of town or city under corporate seal, or notary public under seal.

In United States or other foreign countries, by a judge of any court of record, or mayor or chief magistrate of town or city under corporate seal, or Consul or vice-Consul of H. M., or notary public, under official seal. In addition to the above, affidavit will be sufficient if sworn before a commissioner appointed by the Lieut. Governor of the Province of Quebec.