

from a decision of WILLIAMS, J. (reported 65 Law J. Rep. Chanc. 290; L. R. (1896) 1 Chanc. 331), holding them liable under section 10 of the Companies (Winding-up) Act, 1890, for the amount of dividends improperly paid by the company on the faith of balance-sheets signed by the auditors, on the ground that in signing such balance-sheets the auditors had been guilty of a breach of duty towards the company.

Their Lordships held that, assuming that the auditors had been guilty of breach of duty to the company, the liquidator could enforce his claim against them by summary process under section 10 of the Act of 1890, and on that point they affirmed the decision of Williams, J. On the merits they reversed his decision, considering that the auditors had not been guilty of breach of duty to the company. They were of opinion that, in the absence of anything to excite suspicion, auditors would not be guilty of want of reasonable care in relying on returns made by the trusted manager of the company relating to matters on which information from him was essential, such as the value of the stock in-trade of the company at the end of each year.

APPOINTMENTS.—The *Canada Gazette* of May 30 announces the appointment of Hon. A. W. Atwater, treasurer of the province of Quebec, as Queen's Counsel.

The Hon. W. H. Tuck, a puisne judge of the Supreme Court, N. B., was, on the 13th May, appointed Chief Justice of that Court, in the place of Sir John Campbell Allen, resigned. On the same date, Mr. E. McLeod, Q. C., of St. John was appointed a puisne judge in the place of Mr. Justice Tuck.

PREVIOUS OCCUPATIONS OF FAMOUS LAWYERS.

The fact that Mr. Finlay, Q. C., the newly-appointed solicitor-general, was, before he became a law student, for some years a practising surgeon, will recall the circumstance that some of the most eminent ornaments of the bench and bar have been originally designed for other avocations which in some instances they have actually followed.

Thus Peter King, who was appointed to the lord chancellorship by George I., was son of a grocer in the city of Exeter and spent some years behind his father's counter. "Who," writes