"We do not accept foreign judgments as binding, but they are valuable to us from their well considered reasoning on the "ne facts now before us." Per Hagarty, C.J.O. in *Itter* v. *Howe* (1896) 23 A.R. 275.

"We should treat with great respect the opinion of eminent American lawyers on points which arise before us, but the practice which seems to be increasing, of quoting American decisions as authorities, in the same way as if they were decisions of our own courts is wrong. Among other things it involves an inquiry, which often is not an easy one, whether the law of America on the subject on which the point arises is the same as our own." Per Lord Halsbury, L.C. In re Missouri Steamship Co. (1889) 42 Ch. D. 321 (at p. 330).

"Though they" (American cases) "are not authorities in our courts, the opinions and reasoning of the learned Judges of courts in the United States have always been regarded with respectful consideration, and have often afforded valuable assistance." Per Lord Herschell, in *Gas Float* v. *Whitton* (No. 2), (1897) 66 L J.P. p. 102.

"The case before us presents itself, therefore, so far as our courts are concerned, as one of the first impression on which we have to declare, or perhaps I may say, practically to make the law. I am glad to think that in so doing, we have the advantage of the assistance afforded to us by the decisions of the American courts and the opinions of American jurists, whom accident has caused to anticipate us on this question. And although the decisions of the American courts are, of course, not binding on us, yet the sound and enlightened views of American lawyers in the administration and development of the law, a law, except so far as altered by statutory enactment, derived from a common source with our own, entitle their decisions to the utmost respect and confidence on our part." Per Cockburn, C.J., in *Scaramanga* v. *Stamp* (1880) 5 C.P.D. 295, p. 303.

"I cannot construe that as a decision of the Irish Court, even if that would be binding on me—which of course it would not. There are decisions in the American courts entitled to great respect, but, at the same time, not binding on me, and one cannot be too careful in the application of American decisions when they arise out of the laws of different states, because there are many circumstances affecting questions arising between the different states which might