notice of preparation of such dividend sheets; but any party interested may contest either claims or dividends, such contestations being proceeded with summarily before the court or judge. Any creditor may also contest the declaration or statement of the debtor within four months from notice of the abandonment. (1st). For omission to mention property of the value of \$80; (2nd). For secretion within the year preceding with intent to defraud; (3rd). For fraudulent misstatement in respect of the number of his creditors or of the value or amount of their claims, and if any such charges be proved the court or judge may order imprisonment for a term not exceeding one year. The abandonment of property only discharges the debtor to the amount which his creditors may receive from the proceeds of his estate.

In British Columbia a deed of assignment can be made by a debtor for the purpose of paying and satisfying rateably and proportionately and without preference and priority all the

creditors of such a debtor their just debts. Preferential assignments are void.

In Manitoba deeds of assignment may be made without preference or priority as above. Preferential assignments are void, but judgments recovered in due course retain their priority notwithstanding the insolvent circumstances of the debtor. Monies or considerations given by a person in insolvent circumstances or one unable to pay his debts in full or one who knows he is on the eve of insolvency with intent to defeat, delay or prejudice his creditors or give to any one or more of them a preference over his other creditors, the same shall be void as affecting the assignment. A majority of creditors with approved claims of \$25 and upwards may substitute another assignee for the one appointed by the assignment. Claims shall be accompanied by affidavits stating whether any security is held for same or any part tifereof. A person whose claim has not accrued lue shall be entitled to prove under the assignment and vote at the meet-

In the North-West Territories assignments may be made for the usual purposes without

preferences or priority. Preferential assignments are void.

In Nova Scotia an assignment may be made to a trustee or trustees for the benefit of creditors. The common law regulates such assignments. By this means a debtor may secure such a distribution of his assets amongst his creditors as he wishes to make, but cannot force his creditors to enter into his arrangements. Creditors have the power to proceed against the person of the debtor, or against any property not trusteed.

In Prince Edward Island the creditor first obtaining judgment and issuing execution is paid in full even though there should be nothing left for other creditors. There is no law in this

province for the equal distribution of the assets of an insolvent.