trators of his father after his death, it would, and ought to be, treated (were the evidence of the indebtedness like that presented in this case) with the gravest suspicion; any court would require the most conclusive proof of the correctness of the claim before it would be allowed, and I think the same must be done here as between him and the assignee of his father's estate.

7. A reference was made to McKenzie, the contestant, as capable of corroborating the father's statement—and it is said that he was in co-partnership with the insolvent in the grain business, and knew the insolvent was getting the money from his son, and that the insolvent got the $300 in one sum from the claimant, which helped to pay off a note in the Bank; yet McKenzie was not called to prove that, but when he *was* called and examined *on his own behalf*, he did not corroborate that statement, except that he says, one morning about the time of the holidays of 1878, the insolvent came into the mill and said that his son had come home, and "*handed him some money*"—and thinks he mentioned the amount—probably it might have been $300, and said he thought it was "*pretty well for a boy*;" that the Insolvent said his son had "*handed him the money*;" that he knew nothing of any entry being made in any books about such a transaction; and that if the $300, claimed as got from the claimant to pay off a note that the firm owed, was really received by the firm, it was entirely unknown to him; but there might have been notes paid off that he, the contestant, knew nothing of, whatever; that the insolvent did all the business, and the notes were given as partnership notes—they were the insolvent's notes, and the contestant endorsed them.

8. I think, on the whole evidence, I should not be justified in allowing this claim, as I am inclined to think the insolvent sent out his son (a minor), to earn money, and he took his earnings into his own possession, and that is what he meant when he told the Contestant that his son had "*handed*" him the money, and that it was "*pretty well for a boy;*" for if he had been *borrowing* money from his son at ten per cent. interest, there is no doubt, in my mind, that words conveying a different meaning would have been made use of than those which the contestant says were made use of on that occasion.

I therefore decide that the claimant is not entitled to be collocated on the dividend sheet of the estate for any part of his alleged claim, and I order him to pay the costs of this contestation.

REVIEW.

The Law and Practice as to Probate, Administration and Guardianship in the Surrogate Courts in Common Form and Contentious Business, including all the Statutes, Rules and Orders to the present time, with a collection of Forms. By Alfred Howell, Barrister-at-Law. Toronto: Carswell & Co., 1880.

Since the abolition in 1858 of the Court of Probate for Upper Canada, to which there was an appeal from the various Surrogate Courts, there has been no central Court of Probate in this Province, all jurisdiction and authority, voluntary and contentious, in relation to matters and causes testamentary, and in relation to the granting or revoking of probate of wills and letters of administration being exercised in the several Surrogate Courts. The appellate jurisdiction which was then transferred to the Court of Chancery was afterwards, and is at present, vested in the Court of Appeal.

The Surrogate Courts' Act, 1858, by which the former Court of Probate for Upper Canada was abolished, and its powers and duties transferred to the Surrogate Courts (now thirty-eight in number), follows in part the English Court of Probate Act, 1857. By this Act the ecclesiastical jurisdiction (which had existed for eight centuries, and of which it was said by a writer in the English *Law Magazine*, 1857-8, "It was when the three Courts were not, when Chancery was unborn, and when an English jury was a feeble, heartless mob") in such matters was done away with, and the jurisdiction vested in Her Majesty, to be exercised by the Court of Probate.

As remarked in the preface of the present treatise—although many works have been written in England relating to the matters covered by the statute, there have been none specially adapted to the law and practice in the Province; and the business of the Surrogate Courts, except in ordinary common form matters, had, to some extent, become a "mysterious art"—as in England before the Probate Act, when the business