Until the establishment of the Supreme Court the highest Local Appellate Tribunal for Quebec was the Court of Queen's Bench, appeal side, in which the proceedings are required to be printed. I have procured from a practitioner of great experience his estimate of the average taxed costs, which is £38 a side, or £76 in all. The only extra cost is where another Counsel is retained for the argument.

This is frequently done at a varying fee. It is rather difficult to estimate the average cost; but as far as I can judge I should consider £24 on both sides a liberal allowance, making the total average costs £100.

The highest Appellate Tribunal in the Province of Ontario, is the Court of Appeals, in which also the proceedings are printed. I have obtained a statement of the costs taxed to Respondents in the cases between '72 and '76, which shows for the 27 cases an average of less than £27 10. The practice of allowing costs to the Appellant is but recent, and they have been taxed in 5 cases only, the average of which would be less than £55. But in one of these cases the costs appear to be exceptionally low. Omitting this, the average would be £60, which I have reason to believe is a fair result. This would make the total taxed costs £87 10, to which my enquiries lead me to the conclusion should be added for extra costs $22\frac{1}{2}$ per cent, or £19 10, making the total average expenses of the appeal £107.

I have no doubt that the costs in the Supreme Court will be about the same, with this exception that as its seat is a few hours distant from the headquarters of the Bars of Quebec and Ontario, there will be a moderate addition to the Counsel fees in the more important cases.

Secondly, as to the numbers of appeals from the Provinces of Canada.

A memorandum from the Clerk of the Local Court shows that the appeals allowed from Quebec between 1st January, '71, and 1st January, '76, numbered 93; but in 48 only of these was security given; 38 only were effectually prosecuted; 29 were adjudged upon, comprising 19 affirmances and 10 reversals. The same officer states that the figures in the latter part of this period, from June, 1874, to March, 1876, were 46 appeals allowed, in 20 only of which security was given, and 12 only of which were effectually prosecuted.

It has been publicly stated by men of prominence in the profession, and I have myself been informed by professional men of the highest standing, both on the bench and at the bar, that there is no doubt that the right to appeal is used vexatiously in many of the applications composing the large aggregate above referred to, merely with the view of forcing, from the apprehensions of expense and delay, a reduction in the amount awarded by the Court to the successful party below, and that it is not uncommon for the successful litigant, though it is believed that he would eventually succeed in dismissing the appeal, to forego under such circumstances a part of his demand rather than run the disproportionate risk of costs and experience the certainty of a considerable loss, and also of