were defendants. Mr. F. also received and paid moneys on account of the testator's estate, and there was an account current between him and the applicants in respect of such receipts and payments. The decree in the suit, made on the 29th of June, 1867, directed the usual accounts to be taken against the applicants. Mr. F. carried in his bills under the decree, which had been delivered by him at the following periods, namely, two on the 7th of December, 1866, one on the 31st of January, 1867, four and a cash account on the 31st of January, 1868. In the cash account Mr. F. discharged himself by setting off the amount of his bills against the moneys which had come to his hands on account of the applicants. The chief clerk having refused to allow the bills unless moderated the present summons was taken out. It was admitted that the overcharges were not excessive, but the ground of the application was, that if the bills were not referred for taxation the applicants would have to bear personally the difference between the amount which the chief clerk was disposed to allow on the bills and the sum total of the bills as delivered. *Jessel*, Q. C., and *Martineau*, in support of the summons, relied on the continuance of the relation of solicitor and client as a special circumstance to exempt the three former bills from the operation of the twelve months rule. The existence of this relation rendered it incumbent on the solicitor to inform his client of what the result would be if he failed to apply for taxation before the expiration of the twelve months. They referred to the dictum of Knight Bruce, L.J., in *Re Nicholson*, 7 W. R. 774, 3 DeG. F. & Jo. 100.

Baggallay, Q. C., and *Waller*, for Mr. F., referred to *Re Strother*, 5 W. R. 797, 3 K. & J. 518.

Lord Romilly, M.R.—I think that the continuance of the relation of solicitor and client after the delivery of the bill is a special circumstance within the meaning of the Act. Let these bills be referred to the taxing master accordingly.

UNITED STATES REPORTS.

SUPREME COURT OF PENNSYLVANIA.

Alleghany Savings Bank v. Meyer & Bro.

Attachment of debts.

A garnishee in an execution attachment is not liable for interest on the money in his hands, due the defendant therein, while the action is pending.

Where the garnishee, a bank, in its answer by the cashier, sets out an account with defendant, showing a balance in his favor at time of service of attachment, but states further, that a check of a third party on another bank credited among the deposits has been protested for non-payment and remains in its hands unpaid—which leaves defendant indebted to the bank—the whole answer should be taken in connexion, and judgment should not be against the garnishee on its answer.

A garnishee's answer is not to be construed with the same strictness as a defendant's affidavit of defence. Judgment will not be entered against him thereon, unless he expressly or impliedly admits his indebtedness to or his possession of assets belonging to the judgment debtor, and the admission ought to be of such a character as to leave no doubt in regard to its nature and extent.

Error to Common Pleas of Alleghany County.

The opinion of the court was delivered at Pittsburgh, Nov 16, 1868, by

Williams, J.—The Alleghany Savings Bank, plaintiff in error, was summoned as garnishee of John Kerwin in an attachment execution issued on a judgment against him at the suit of Joseph Meyer & Bro., the defendants in error. The writ was executed May 27th, 1867, and the bank having answered the interrogatories filed by the plaintiffs in the attachment execution, the court below, on the 3rd of January, 1868, ordered that judgment be entered against the bank for the sum of $1,855.30, with interest from the 27th May, 1867, to wit: $1,921.58, to be levied of the debt due by the bank to John Kerwin. The entry of this judgment is assigned for error.

Were the plaintiffs in the attachment execution entitled to a judgment against the bank on its answer to their interrogatories?

The bank, if indebted to Kerwin, was not liable for interest on the amount of its indebtedness between the day of the service of the writ and the entry of the judgment. This point was expressly ruled in *Irwin* v. *The Pittsburgh and Connellsville Railroad Co.*, 7 Wr 488; and it was there held that a garnishee in an attachment execution is not liable for interest on the money in his hands due the defendant thereon, while the action is pending. So far, therefore, as the judgment in this case includes interest on the principal sum, for which it was entered, it is clearly erroneous. But this is not the main question raised by the assignment of error.

Was there such an admission of indebtedness to Kerwin by the bank as to warrant the entry of a judgment for the principal sum included therein?

It is true that the account annexed to the answer shows that, on the 27th of May, 1867, the date of the service of the attachment execution, there was a balance against the bank in favor of Kerwin amounting to $1,855.30. But this amount must be taken in connection with the cashier's answer. In his answer to the third interrogatory he says:

"There was a balance of $762 10 in his (Kerwin's) favor on the 25th day of May, 1867: and, on the 27th day of May, 1867, he deposited money and checks of other persons, on different banks, amounting to $6 421.20, and immediately drew a check in favor of A. Crane for $5,328 00, which was paid; and which left a balance to his credit when the attachment was served of $1.855 30."

If the answer had stopped here the judgment, so far as it is for this balance, would have been clearly right. But the answer proceeds as follows:

"In the deposit of $6,421.20 was a check of Hugh Richardson, on the Union National Bank of Pittsburgh, for $2,500, payable to John Kerwin or bearer, which was protested for nonpayment, and which remains in our possession unpaid to-day, which leaves John Kerwin indebted to this bank $644 70, until Richardson's check is paid."

Now, taking the whole answer together, and giving it a reasonable construction, does it admit or show an indebtedness by the bank to Kerwin of $1,855 30, the principal sum for which judgment was entered? On the contrary, does it not allege an indebtedness of Kerwin to the bank of $644 70 in consequence of the nonpayment of Richardson's check? But it is contended that because Richardson's check is cre-