offices used by the members of the inn, the benchers' rooms, and the two lecture rooms for students were not inhabited dwelling-houses, and had improperly been assessed to inhabited house duty. Lord Russell, in the course of the argument, said: "I well remember in a case argued by Mr. Lushington, some years ago now, the question turned on what was a man's residence, and the learned counsel—I think very properly—defined 'residence' as 'the place where a man habitually ate, drank and slept.' I don't accede to your definition, replied the late Lord Chief Baron Pollock (before whom the case was being argued), for I habitually do all three on the bench, and yet I can't be said to reside there." In the result, the appeal of the Inn for exemption was refused."—*Law Times.*

THE Japanese courts of justice, since the beginning of July, 1899, have been completely re-organized. There is now a supreme court, seven courts of appeal, forty nine provincial high courts, 298 county courts, 1301 local magistrates. The legal code, modelled chiefly after the German, has been translated into English by a German professor of law, Dr. Lonholm. The objection to the English and American system was that it was not definite enough, favors too much the rich and powerful, and opens the door to corruption. Such, at least, was the verdict of the eminent Japanese lawyers who for nearly twenty years sifted the laws of the world to find a code suited to their country. Curiously enough, the German code, a work of excessively slow growth, will not take full effect until 1900, or a year later than the Japanese code which has been shaped after it.—*Green Bag.*

COMPANY LAW.—Statutes granting an extension to corporate charters, which are passed after the adoption of an act making all grants to corporations subject to amendment, are held, in *Deposit Bank of Owensboro* v. *Daviess County* (*Ky.*) 44 L. R. A. 825, to be subject to that act, although the original charters contained exemptions which were irrevocable.

HIGHWAYS.—A tricycle in which a person unable to walk is travelling on a sidewalk is held, in *Wheeler* v. *Boone* (*Iowa*) 44 L. R. A. 821, not to be within the scope of an ordinance against leading, riding, or placing "any beast of burden or vehicle on any sidewalk," or an ordinance prohibiting riding or driving other than between curb lines of the street.

MASTER AND SERVANT.—The rule that an employer is not liable for the negligence of an independent contractor is denied application in Bonaparte *v.* Wiseman (Md.) 44 L.R.A. 482, where a contractor is employed to excavate a lot close to a neighbor's house in a populous city, but the proprietor is held liable to see that in doing the work due care is taken to protect the neighbor's wall, or timely notice given him to protect it.