CORRESPONDENCE.

SURROGATE COURT FEES.

To the Editor of the LAW JOURNAL:

SIR,—Suppose A makes his promissory note for $1,000,000, payable to B three months after date; and at the same time B makes his promissory note payable to A for a like amount and at the same time. Before the three months are up B dies, and his executors seek to have his will proved. B's total assets amount to $1,000 and the promissory note. Is the total estate to be administered $1,000, or $1,000,000? The million dollar note is wiped out by a million dollar debt; but according to the judgment of Mr. Justice Cameron in *Re Kerr*, 44 Q. B. p. 210, in computing the amount of duty payable under the Surrogate tariff, the assets of the estate are to be computed and the liabilities ignored. If this be the law, and it seems to have been so held in the case referred to, it calls for the prompt attention of our legislature.

Yours truly,

C.

COUNTY COURT JUDGMENTS.

To the Editor of the LAW JOURNAL:

SIR,—I desire to correct the statement of facts in the cases of *Parsons* and *Duncan* v. *Turner*, and *Madill* v. *Turner*, reported *ante*, 167. As I understand it, the facts were that Turner absconded. Before leaving he assigned his books to his father who was surety for him to Madill. Parsons and Duncan sued Turner, and got judgment on 17th December, and at the same time obtained judgment against Smith as garnishee for $87. Madill got two judgments the same day; and on 30th December and 2nd January following filed transcripts in the County Court, issued execution, and gave it to the sheriff on 2nd January. The garnishee paid the money into the Division Court for P. and D. Madill's solicitor, who was collecting the account on Turner's books, on 2nd January paid sheriff $9.75 for defendant Turner, and the sheriff entered that sum in the book as required by section 2 of Creditors Relief Act. Hayes notified the clerk of Division Court not to pay over to P. and D., and then applied to Judge Dartnell for an order for the clerk to pay the $87 over to the sheriff, and the judge made the order. Now this application and order were made in the suit o *Parsons* and *Duncan* v. *Turner*, on the application of Madill in the name of the sheriff, without any notice whatever to Parsons and Duncan. It was objected that the judge had no power to make such an order on the application of a stranger. On this his judgment is silent. It was also objected that the Creditors Relief Act did not apply as it was clear that Act was intended for all creditors, whereas no creditors could get certificates under sec. 7, as the debtor's goods had not been advertised by the sheriff, and that the payment of the $9.75 to the sheriff, if not really paid by Madill, as contended, was a voluntary payment by the defendant, and such payments could not *per se* have the effect of putting the Act in force. These points are not touched upon in the judgment.

Yours, etc.,

LEX.

OSGOODE HALL LIBRARY.

The following is a list of books received at the Library during the months of January, February and March, 1886:—

Armstrong on Intestacy, Montreal, 1885; Beach on Contributory Negligence, New York, 1885; Beach on Sterling Exchange, New York, 1885; Browning & Lushington's Admiralty Reports, London, 1868; Bules on Bills, 14th edition, London, 1885; Birbeck's Distribution of Land in England, London, 1885; Bishop's Directions and Forms, Boston, 1885; Cababé & Ellis' Reports, Vol. I., London, 1885; Criminal Law Magazine, Vol. VI., Jersey City, 1885; Central Law Journal, Digest to Vols. I. to XX., St. Louis; Carver on Carriage of Goods by Sea, London, 1885; Challis' Real Property, London, 1885; Clerke & Humphrey's Sales of Land, London, 1885; Dicey's Law of the Constitution, London, 1885; Danforth's U. S. Supreme Court Digest, New York, 1885; Dos Passos on the Stock Brokers, etc., New York, 1882; Desty's Federal Reporter Digest, St. Paul, 1885; Emden's Practice Statutes, London, 1885; Emden's Digest for 1885, London, 1886; Ermatinger on Franchise of Elections, Toronto, 1886; Gray on Telegraphic Communication, Boston, 1885; Goodeve's Real Property, 2nd edition, London, 1885; Hincks (Sir F.), Life of, Montreal, 1884; Haight's Country Life in Canada, Toronto