

As has been said before, the duty need not be paid until the expiration of eighteen months from death. If it is not then paid, the Surrogate Judge shall (apparently on the application of any person interested, including the Provincial Treasurer, or any one on his behalf) make an order directing the persons interested in the property liable to duty to appear before him and show cause why said duty should not be paid. (Section 18.) It is submitted that under this section it is open to the persons named in the order to allege any cause why the duty should not be paid.

The Lieutenant-Governor in Council has issued regulations whereby the fees payable under the 20th section shall be the same as those payable in contentious matters under the Surrogate Courts Act.

This completes a hurried and imperfect review of the Act. It is a piece of legislation which is entirely new to this Province, but which, having found its way into our statute books, has, doubtless, come to stay, and will in future receive attention both from the courts and from the Legislature. At present, therefore, the task of the reviewer is like that of the explorer: if he do but give a rough chart of the country, for the guidance of those to follow him, his explorations may not be deemed useless.

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Notes and Selections.

ADVERTISING LAWYERS.—The following unique advertisement is found on page 187 of Hubell's Legal Directory (Appendix) for 1893. For obvious reasons we omit the name: "—, Attorney, Oklahoma City, Oklahoma. Twenty-five years' experience. Collected thousands of dollars, and never failed to remit within forty-eight hours. *Never drink or gamble.* Plenty of property to pay all liabilities. *Insolvencies and transfers to defraud creditors a specialty.*" (The italics are ours.) For a comprehensive advertisement, well adapted to the "environment," we never saw its equal. The last statement is possibly a trifle ambiguous, but in the large and breezy new west "everything goes."—*American Law Review.*