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The most important safeguard for both solicitor and client is always to keep a special bank account for moneys belonging to clients; this account never to be drawn on under any circumstances or on any excuse whatever except on client's account. If this proper course had always been adopted, many disasters would have been averted. No careful business man would be likely to entrust his affairs to a solicitor if he knew that his money was to be mixed up with that of his lawyer.

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Some of the leading journals in England and the United States have been discussing the position which the British Government would take in case of a war between the United States and Japan. Whilst the danger of such an event seems happily to have passed away, it will be of interest to refer to the treaty between England and Japan, which during its continuance would necessarily govern England's action in case of Japan being involved in war with other powers. The question having been asked whether this treaty would require the British Government to side with Japan in case of a war with the United States, the *London Standard* admitted that such an obligation existed and declared that it would be discharged. As to this treaty, it was signed on August 12, 1905; article 2 providing that:— "Should either of the high contracting parties be involved in war in defence of its territorial rights or special interest, the other party will at once come to the assistance of its ally, and both parties will conduct the war in common and make peace in mutual agreement with any power or powers involved in such war." The words of doubtful import would be "special interest" and diplomatists would have ample scope for lengthy discussion as to their meaning.

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The number of that excellent serial the *Living Age* for Jan. 12, reproduces a very readable article from the *Monthly Review* entitled, "The Lords as the Supreme Court of Appeal." This