as Ontario is concerned, the section would appear to be practically inoperative, because, according to MacMahon, J., no parent is "under a legal duty" to provide necessaries for his child. Under the English Poor Laws a duty is, we believe, imposed by statutory authority (see 43 Eliz., c. 42, s. 6), and it may be that the section of the Criminal Code we have referred to has been adapted from an English original without taking into account that in this Province, at all events the law is as stated by MacMahon, J.: See Taschereau Cr. Code, p. 145.

What may be considered as the aftermath of the one-man company case of Salomon v. Salomon (1807) A.C. 22, was before Kekewich, J., recently, in the shape of an appeal by the solicitor for the successful appellant from the taxation of his costs between solicitor and client. It is said in the report of the case (Re Raphael, 80 L.T. 226,) that the effect of the decision of the Court of Appeal in Broderi, v. Salomon (1895) 2 Ch. 223, was to ruin the enterprising defendant and to reduce him to pauperism, so that in order to carry an appeal to the House of Lords it was necessary to obtain leave to carry on the appeal in forma pauperis. This leave was obtained by a solicitor with the alliterative name of Raiph Raphael. The appeal proved successful, and Mr. Raphael's client was rehabilitated financially. Unfortunately for Mr. Raigh Raphael, however, his client died, and his executors or administrators, who "knew not Joseph," or, rather, Raphael, disputed his little bill, and contended that as Mr. Raphael had conducted the appeal for the deceased appellant in forma pauperis, he could not recover from his estate costs. Kekewich, J., however, has held that inasmuch as Mr. Raphael was not assigned by the court as solicitor for the deceased Salomon, but carried on the appeal in pursuance of the decrased Salomon's own retainer of him, the ordinary contract must be presumed to exist between the parties. and that his estate was bound to pay costs to Mr. Raphack notwithstanding the prosecution of the appeal in forma pauperis. Kekewich, J., with a delicate humour, observes that "the one-man company case was one of some notoriety, and people seemed to consider Mr. Raphael worthy of reward for his services in enabling tradesmen to turn their businesses into one-man companies, and so avoid their liabilities. Thereupon they got up a testimoniai to