the province of Quebee has, to a large extent, been eodified in the Civil Code of Lower Canada, and in the Code of Civil Procedure the latest revision of which was in 1897. With the exception of the mercantile law, of which an outline is given in the Civil Code, that code eorresponds in form and contents somewhat closely to the Code Civil des Français, formerly designated as the Code Napoleon. . . It is probably true that the Code of Civil Procedure is composed to the extent of one-half or more of rules of English origin . . . It will be seen that the special rules of law peculiar to the province of Quebec are to be found mainly in the Civil Code of Lower Canada, in the old law so far as this has not been abrogated by the Code, in the provincial statutes and in the decisions of the courts. . . . As early as in 1785 a statute was passed introducing the English rules of evidence in commercial matters . . . After the Cession the commerce of the country, and more particularly the foreign trade fell mainly into the hands of the Englishspeaking part of the community. Their business was principally with England, with the United States, or with the other provinces of Canada, and all of these countries were governed by the English law. It was natural, therefore, that English commercial usages should become more familiar than French, and that in the courts great deference should be paid to the decisions of English judges who had explained the English usages. . . . It must not be forgotten that English commercial law in its present shape is mainly the creation of the Eightcenth Century, and is to a large extent the work of Lord Mansfield and other judges who applied in practice and elevated to the rank of rules of law the eustoms of merchants and the theories about these eustoms, formulated by civilians, mostly French or Dutch. . . The commissioners who drafted the Civil Code of Lower Canada state very clearly the difference between the commercial law and the civil law of the province in regard to their origin. They say: 'In a few instances the rules of commercial law may be found in the statute book or in the ordinance of France, but much of it is to be sought in usages and jurisprudence. Our system, if system it may be called, has been borrowed without