

tions and appurtenances constituting said water works, and that they have included in said respective valuations the value of said mains and pipes respectively attached to said gas works and water works ;

“ Considering that appellants by their present appeal claim that the said mains and pipes are not taxable property, not being immovables, and moreover said tax was arbitrarily and unjustly laid ;

“ Considering that said gas mains and pipes are attached to and form part of the gas works (*usine à gaz*), and that said water mains and pipes are attached to and form part of the said water works, and that without said mains and pipes the said gas and water works would be of no value, and appellants could not supply gas and water to persons requiring the same ;

“ Considering that said gas mains and pipes with the other work constructed on said part of lot one thousand two hundred and thirty nine form but one apparatus (*appareil*) which can only be worked upon condition that there is no disconnection, and that in like manner the water mains and pipes with the works constructed on said part of lot five hundred and seventy one form but one apparatus which can only be worked upon like condition ;

“ Considering that said mains and pipes for the reasons aforesaid are immovables and are subject to taxation ;

“ Considering that appellants have failed to prove the material allegations of their petition ;

“ Doth dismiss the appeal and petition of appellants with costs.”

Wm. White, Q. C., for appellant.

H. B. Brown, Q. C., for respondent.

COURT OF QUEEN'S BENCH—IN APPEAL.*

Criminal law—53 *Vict. (D.) ch. 37, s. 11*—*Conjugal union*—*Cohabitation*.

HELD:—The mere fact of cohabitation between two persons, each of whom is married to another person, will not sustain a conviction under R. S. C., ch. 161, as amended by 53 *Vict. (D.) ch. 37, s. 11*.—*Regina v. Labrie, Dorion, C.J., Cross, Baby, Bossé, Doherty, JJ.*, March 18, 1891.

* To appear in *Montreal Law Reports*, 7 Q.B.