difficulty in harmonizing the law of all the provinces whose systems are derived from the law of England. And even as to Quebec the differences in the law on this subject are negligible. The codifying commissioners in their report on the fourth book of the Code dealing with Commercial Laws state that our system has been borrowed without much discrimination partly from France and partly from England, and that the laws of commerce are of universal application and for the most part differ little in different countries except in matters of detail. Again, the law of evidence in commercial cases is of English origin, and our Code provides (C.C. 1206) that, except in the rare cases where special provisions are contained therein for the proof of facts concerning commercial matters, recourse must be had to the rules of evidence laid down by the taws of England.

It is unnecessary to state that our merchants and manufacturers, from Halifax to Vancouver, would welcome as an inestimable boon the unification of our commercial laws.

No one realizes as keenly as they do that diversity and multiplicity of laws in a great commercial community means a fixed charge on any business for legal advice and litigation, and a corresponding diminution of profits. Really, the only people who might be supposed to object to a simplification of the law are the lawyers themselves, who might be driven out of business. But, while it seems to be regarded as axiomatic that our manufacturers need protective legislation. I have never heard it contended that the activities of the legal profession require any artificial stimulation.

What could be more beneficial to the business community than a uniform statutory code on Commercial Sales? No difficulty has been found in applying the "Sale of Goods Act" to England and Scotland, and we have seen that the "Sales Act" has already been adopted in eleven jurisdictions in the United States.

The law of Insurance in Canada presents an example of wasteful and unnecessary discordance. Every province has an insurance law of its own, for the most part in the form of a