January preceding, and from these facts it is claimed by the defence that there could not be a forgery in April; that there is no case on record where, months after the defalcation, an alteration made simply to prevent discovery of the fraud has been held to be forgery.

The cases cited above from Russell's, *Rex* v. *Moody*, *Rex* v. *Harrison*, and *Rex* v. *Smith*, appear to me to be cases in point. The treasurer of a society collects monies from the members, which he is bound to deposit in the bank; but instead of doing this he embezzles a portion of the money, and when called upon to render an account, he produces a bank book in which entries appear to have been made, but which are false; this has been held to be forgery. It is immaterial to know whether the time elapsed between the embezzlement and the forgery is one day or one year. The very essence of forgery is the making or alteration of a document with intent to defraud or deceive. "The essence of the offence is the intent to "defraud or deceive," says Taschereau. "Fraud and intent to deceive constitute the "chief ingredient of the crime," says Russell, 2 vol., p. 774. Now what difference is there if the money was obtained before the document was forged or not? A clerk in a store starts off for the bank with $1000 of his master's money to make a deposit; before he gets there he puts $900 in his own pocket and only leaves $100 at the bank, and on his return he adds another cipher to the figures made by the bank clerk. Is not he guilty of embezzlement when he appropriates the money, and of forgery when he makes the alteration? Would he be any more guilty if he had left the $900 in his master's possession, and taken them only on his return from the bank?

The *Jarrard* case is also one in point. It is reported in the 4 Ont. Reports, p. 265, and is also a case under the Extradition Act. The accused, who was a county collector in New Jersey, kept a book in which to enter the monies received as such collector. The book was the property of the county, and was left by him at the close of his term of office,—and it contained the certificates of the county auditors as to the correctness of the account. After the book had been examined by the proper auditors as to the amounts received and paid out by the prisoner and a certificate of the same made by them, the prisoner, who was a defaulter to the extent of $36,000, with intent to cover up his defalcation, altered the book by making certain false entries therein and changing the addition to correspond. *Held*, that this constituted forgery at common law, as well as under our statute. On reading the report of the case, it is evident that the forgery was long after the defalcation. The book there was also held to be the property of the county, and not that of the prisoner Jarrard. In the case now before me, the account was not the property of the accused, but that of the bank. And at page 274 of the report it is said that the entries complained of in the book were such as might have deceived anyone, and it cannot be doubted that they were intended to deceive and defraud. Were the alterations made by the accused in the Baltimore Bank account intended for anything else but to "defraud and deceive?" After having embezzled the first money, if he had neglected once to alter the figures of the account of the Baltimore Bank when received, the matter would have been detected at once, and his method of taking the bank moneys would not have lasted ten years, as he confessed it did. The alterations of each monthly account afforded him the opportunity to take money again in the following month, and from there the fraudulent intent proceeds.

The *Hall* case, another extradition case, cited in vol. 8 of the Ontario appeal reports, might also be quoted as a case where the money had been first embezzled and the forgery afterwards committed to cover up the defalcation. This case was before four judges in appeal in Ontario. The prisoner here was a clerk in the employ of the Corporation of Newark; he received payments for taxes. One day he received $562 and after having made a correct entry, he erased the figure 5 and put the figure 3 instead—making a difference of $200 in his favor. This had first been held to be forgery by the county judge and also by Judge Osler of the Chancery division. The four judges in appeal were