would, therefore, for eight days fill in fact both offices at the same time. Whether he filled both in law is a point fully argued by the Master of the Rolls, depending on the consideration whether the acceptance of the office of councillor was a vacation *ipso facto* of the office of alderman. A long string of authorities, beginning with 1765 and going down to 1841, were in favour of the view that the acceptance of the new office vacated the old. Against this view was the decision in *Regina* v. *Coaks*, and the fact that the Acts of 1835 and 1882 had since those cases considerably altered the precedure at municipal elections. The Master of the Rolls and Lord Justice Lopes disposed of the case of Coaks by saying that the question of the eligibility of the alderman in that case was concluded by the terms of the special case. The words of the special case were: "All the citizens who delivered their voting papers for Blake had notice that he was not eligible as councillor by reason of his then being an alderman of the city and not having resigned such office as alderman." It is difficult to see how a special case stated in terms like these by Chief Justice Jervis at Nisi Prius "stated the case out of court," as the Master of the Rolls says. It stated the fact of his being an alderman, and not whether he legally was an alderman. A better ground for discounting the case is to be found in the fact that the learned judges do not in their judgments deal with the point of eligibility, but rather with the point whether the votes were thrown away; and of the seven earlier cases cited in the Court of Appeal having the contrary effect not one was cited to them. It was impossible that the case of Coaks could stand against this weight of authority, unless the then recent statute made a change in the law. It was contended for Pritchard that the result of this view of the Act would bring about that the alderman would be subject to a fine for resigning his office. On this point the Master of the Rolls says: "I do not now decide, but I assume for the purposes of this case that he is liable, and that by accepting the office of councillor, and thereby resigning the office of alderman, he elects to pay the fine." Lord Justice Lopes says: "I very much doubt whether he would be liable to a fine." On turning to sec. 36, the fine imposed does not seem to be of a very penal nature. It provides that "a person elected to a corporate office may at any time by writing signed by him and delivered to the town clerk resign the office on payment of the fine for non-acceptance thereof." In the case of an alderman the fine is £25. Before the Act of 1835 a resignation was an indictable offence, so that the milder view taken by the Act would strengthen the position taken up by the Court of Appeal if this section applied to a resignation brought about by accepting another office. Moreover, the fine appears to be rather a composition than a penalty. A resignation by operation of law is not a resignation by writing under the section, and it thus appears that the Act does not contemplate resignations by operations of law, such as existed before the Act of 1835. There is, however, a formidable argument against the view of the Court of Appeal, in the confusion it may introduce by allowing a candidate to be nominated who is only contingently qualified. No doubt, as the contingency is his being elected, no great harm is done, but the rule is contrary to that in force at Parliamentary elections, at which a candidate must be qualified at the time of nomination. It seems also strange that the Act should, by section 14, sub-section 4, have expressly provided for the vacation of the seat on a councillor becoming an alderman, but is silent in regard to the converse process.

Little need be said of the interpretation put on the Ballot Act. It is read literally. By section 2 the returning officer shall open the ballot boxes and ascertain the result of the poll by counting the votes given to each candidate, and shall forthwith declare to be elected the candidate or candidates to whom the majority of votes have been given. The word "candidate" is read not as eligible candidate, but as a candidate whose name appears on the nomination paper. Again, Rule 45 of the Ballot Act, which requires that the returning officer shall "give public notice of the names of the candidates elected," is interpreted to mean the names of the persons nominated who have the most votes, whether eligible or not. Whether after this decision there is any shred left of the judicial duties of the returning officer in regard to the eligibility of can-