Judicial Committee have now affirmed this decision, holding that where the deceased had made provision for his widow, by a policy of insurance on his life in her favor, the amount of such policy is not to be deducted from the amount of damages previously assessed irrespective of such consideration, because she is benefited only by the accelerated receipt of the amount of the policy, and that benefit being represented by the interest of the money during the period of acceleration, may be compensated by deducting future premiums from the estimated future earnings of the deceased. Lord Watson, who delivered the judgment, says at page 804: "It appears to their Lordships that money provisions made by a husband for the maintenance of his widow, in whatever form, are matters proper to be considered by the jury in estimating the loss; but the extent, if any, to which these ought to be imputed in reduction of damages, must depend upon the nature of the provision, and position and means of the deceased.

PRACTICE—JUDGES' NOTES OF EVIDENCE—APPEAL—IMPROPER CONCEALMENT OF MATERIAL FACTS.

The only remaining case to be noted is *Bandanis* v. *Liquidators of Jersey Banking Co.*, 13 App. Case 832, in which the Judicial Committee decide that where judges' notes of evidence are mere private memoranda, and are not taken in pursuance of any law or practice requiring them to be taken, that it is improper to use them before a Court of Appeal. The Court therefore refused an application for an order to the judge appealed from, to transmit his notes of the evidence. Their Lordships also held that when an appellant had, on applying for special leave to appeal, improperly concealed from their Lordships the ground on which the appeal had been refused in the Court below, that a subsequent application for leave to adduce further evidence must be refused, as nothing should be done to assist an appeal so instituted.

Notes on Exchanges and Legal Scrap Book.

TAX SALES.—The change in the mode of conducting tax sales introduced in Manitoba, is said to work well. We have still in Ontario what is popularly known as the "Dutch Auction" plan. It is thought by many that our system is objectionable, as tending to promote mere speculation and to retard settlement or improvement of the land. An attempt was made in the Ontario House to effect a change, and the movement had the endorsation of a large number of County Councils, but the Bill did not pass. The change was, however, made in Manitoba; and there they sell the whole of the land for what it will bring, but only require to have what is due for taxes, interest, and costs of sale paid down, the balance to be paid only where the land is not redeemed and an absolute deed given. The balance is held for the owner, and is payable to him on a judge's order. The municipality under this system gets rid of some troublesome book-keeping, and of a bad tax payer, whilst the tax purchaser has not to wait perhaps half a lifetime in order to get, bit by bit, a sufficient quantity of land to be worth settling on.