

but moved an amendment to a bill introduced by the Lord Chancellor, and got it carried. The last occasion when a similar oversight occurred was in the case of Lord Plunket, archbishop of Dublin, who, shortly after the Act of 1866 became law, made a speech in the House of Lords without having taken the oath. An act of indemnity was passed to relieve his Grace from the apprehension of a suit for the penalty.

---

Auditors may now breathe freely, says the *London Law Journal*, the Court of Appeal having unanimously reversed the judgment of Mr. Justice Williams in *In re The Kingston Cotton Mills Company*. "The general duty of auditors," the *Law Journal* observes, "was carefully defined by the Court of Appeal in *In re The London and General Bank* (No. 2), and that is reaffirmed. The auditor has nothing to do with whether the business of the company is being conducted prudently or imprudently. He has only to ascertain and state the true financial position of the company by examining its books and by bringing to bear on such examination a reasonable degree of care and skill. The question in *In re The Kingston Cotton Mills Company* was, What is a reasonable degree of care and skill? Is it want of reasonable care—actionable negligence—on the part of auditors to fail to discover a fraud, possibly a cunningly devised fraud, merely because they ought, had their suspicions been aroused, to have discovered the fraud by an elaborate process of checking and calculation? The Court of Appeal said emphatically, 'No,' and it is clear that any Guildhall jury would have said the same."

---

The following question, which was recently argued by the Gray's Inn Moot Society, is a curious example of the problems appointed for sharpening the wits of the rising generation of advocates:—"A Queen's Counsel, whilst reading a brief on behalf of a co-respondent to a