fail to see. A hunter's gun, where there is no statute exempting arms, is very properly regarded as a *tool*: *Choate* v. *Redding*, 18 Tex. 581. Thus we have soldiers taught the "*manual* of arms." But the longest stretch of construction we know of is that which holds a watch, hung up in the house of a family having no clock, or necessary to the prosecution of the debtor's business, to be a working *tool*: *Bitting* v. *Vandenburg*, 17 How. (N. Y.) 80. A decidedly more reasonable view, it seems to us, is taken in *Rothschild* v. *Bolten*, 18 Minn. 361, where it is held that a cigar-maker's watch, used to time his workmen, is not exempt as an *instrument* used and kept by the debtor for the purpose of carrying on his trade. The court says: "It is not kept or used for the purpose of carrying on his trade, *i. e.*, to make cigars with, but for his own convenience in keeping the account between himself and those by whom he makes cigars. His workmen could make as many and as good cigars, if he were to keep their time, and 'regulate his duties,' whatever that may mean, by the sun."—*Albany Law Journal.*

NOTES OF CASES.

IN THE ONTARIO COURTS, PUBLISHED IN ADVANCE, BY ORDER OF THE LAW SOCIETY.

COURT OF APPEAL.

From Q.B.] [January 15.

EGLESON v. HOWE.

Assignee of mortgage—Right of mortgagor to set up payment under former mortgage.

Held, reversing the decision of Harrison, C. J., sitting alone and overruling *Henderson* v. *Brown*, 18 Gr. 79, that a mortgagor who has purchased land subject to a mortgage which the vendor has agreed to pay off, and has himself given a mortgage to the vendor for the balance of purchase money, cannot set up payment of such prior mortgage under threat of proceedings against the land in an action upon such mortgage, brought by the person to whom it had been assigned.

Beaty, Q.C., and *A. Cassels*, for appellant.

Robinson, Q.C., and *H. J. Scott*, for respondent.

Appeal allowed.

From Chy.] [January 15.

CROSSMAN v. SHEARS ET AL.

Partnership — Sale of chattel — Notice — Estoppel.

In 1867 the defendant S. entered into an agreement with the plaintiff for an advance of money to enable him to perform a stipulation in a lease made to him a short time before for the period of seven years by the Rossin House Hotel Co., that he would expend $10,000 in providing furniture, &c. for the hotel. The agreement was as follows: "Said E. D. C. agrees to advance the money necessary to open the Rossin House in Toronto, not exceeding the sum of $10,000, and G. P. S. to pay interest on one half the amount till repaid to E. D. C., and each party to share equally in all profits, articles of furniture, supplies, &c. put in the said house, and E. D. C. to have a chattel mortgage on everything belonging to both parties, until the half of all the money advanced is repaid to E. D. C., signed G. P. Shears." After the expiration of the term there were negotiations between the plaintiff and S. for a settlement. in the course of which the latter rendered statements to the plaintiff in which he assigned a value to the furniture and treated it as an asset belonging to them jointly. After these negotiations S. continued to carry on the business of the hotel without any dissent by the plaintiff under a new lease, which had been granted to him by the Hotel Company before the expiration of the original term. In 1875, S. becoming embarrassed, a new arrangement was concluded between him and the company, by which he surrendered the old lease and obtained a new one for term of 10 years; and, in consideration of an advance of money and arrears of rent, he executed a bill of sale to the company of the furniture. The lease contained a stipulation, that on certain conditions being performed, the furniture should at the end of the term belong