manner in which the learned judge proposes to perform the operation he suggests. He says: "their lordships hold that the meaning of the Legislature must have been to speak to the following effect:—"Subject to the special "privileges provided for in the Codes, the "Crown has such preference over chirogra- "phic creditors as is provided in Art. 1994." Or adhering as closely as possible to its rather inaccurate language, "In the absence of any "special privilege, the Crown has a preference "over unprivileged chirographic creditors for "sums due to it by the defendant, being a "person accountable for its money."

The *rather inaccurate* art. 611, is as follows: "In the absence of any special privilege, the crown has a preference over chirographic creditors, for sums due to it by the defendant."

It is a pity to talk vaguely of inaccuracy. It is very common, and it may mean much or little. We are not told in what the inaccuracy of 611 consists; but it is evidently totally at variance with the meaning their lordships attribute to the legislature. We should also have been glad to know which of the proposed amendments to art. 611 comes nearest to the learned lord's idea of perfect *redaction*. By the use of the word "Codes" instead of "Code" in the first version, the whole ground work of the P. C. opinion would be destroyed. And "being accountable for its money" is a copy of the periphrasis which so embarassed their lordships. It seems then that ransacking french dictionaries, from that of the académie to the five ponderous volumes of the patient and penitent M. Littré, has not been as profitable an occupation as might have been hoped.

It is however possible that Lord Hobhouse only means to say that 611 is inaccurate inasmuch as it sets down a law different from that of sub-section 10, art. 1994. If the two articles had been identical, there would have been no question to discuss, and we should not even be what Mr. Gladstone calls *des vis-à-vis*.

Article 611 not being inaccurate, but being on the contrary very precise and coherent as giving a new privilege to the crown, why should it be either "set aside" or *construed* out of existence? It was the answer to this question the Privy Council had to give us, rather than a dissertation on the word *comptable*. One expected to hear of some overlooked principle of interpretation; but there is nothing of the kind. All the known rules of interpretation reject the manner of dealing with a law to which the judicial committee has resorted in this case. For instance, it is now the unquestioned jurisprudence in England, that where a law is not ambiguous in its language, or relating to a technical matter, it is to be interpreted in the ordinary sense of the words. Again, the prior law yields to the later law if they are incompatible, "*quod non novum est.*" The only reason for ignoring these well known rules is, that to give any effect to 611 would be to "swamp" sub-section 10, art. 1994, C. C., and render it unmeaning.

Every new law swamps to some extent the pre-existing law, but no authority is shown to establish a distinction between *swamping* the common law incorporated in a civil code, and that which is not. If then this novel doctrine be well-founded, article 610 of the C. C. P., specially indicated by Lord Hobhouse as a specimen of an article "*creating or establishing* rights not touched by the civil code," might be construed away. Again, although the effect of a new law is to swamp more or less the previous law, it never renders it *unmeaning*.

At this point, the author of the opinion of the Privy Council starts off on a totally new tack. The swamping doctrine left isolated will not stand investigation, so we are told that "beyond this there is actual inconsistency between the two articles. According to the literal construction of 611 the Crown has priority over funeral expenses and other classes of debts which by 1994 have priority over the Crown." And it is added: the majority of the Court of Queen's Bench paid no attention to this conflict—they do not notice the conflict of 611 with 1994.

It would have been very difficult for the majority of the Court of Queen's Bench to notice what does not exist. Article 611 only gives priority to the Crown over other chirographic creditors "in the absence of any special privilege."

However, even if his Lordship's insidious