it does not appear in the said indictment that the said Consolidated Bank of Canada is a bank subject to the operation of the Act of Parliament of the Dominion of Canada the 34 Victoria, Chapter 5; nor is it shown in the said indictment that the said Act, or any Act of the Dominion of Canada, applies to the Consolidated Bank of Canada. 3. Because each of the false statements alleged in the said returns is a misdemeanor of itself, and such misdemeanor should be the subject of one count, whereas there are over six misdemeanors alleged in the said count in the said indictment. 4. Because it is not therein alleged that the return which is said to contain the false statements was a return to the Government of the Dominion of Canada. 5. Because it is not therein alleged that the said return was ever published or made known to the public. 6. Because it is not therein alleged that the said Sir Francis Hincks, Robert James Reekie, John Rankin, William W. Ogilvie were directors of a bank to which the Banking Acts of the Dominion of Canada apply; and this the said Sir Francis Hincks, Robert James Reekie, John Rankin, William W. Ogilvie are ready to verify. Wherefore for want of sufficient indictment in this behalf the said Sir Francis Hincks, Robert James Reekie, John Rankin, William W. Ogilvie pray judgment, and that by the Court here they may be dismissed and discharged from the said premises in the said indictment specified."

Monk, J. The questions which have been presented for the consideration of the Court arise on two motions to quash and two demurrers to indictments, Nos. 49 and 50, against the accused. The objections urged by the defence in these several proceedings are identical, and the decision of the Court in regard to one disposes of the other three. I may remark also that the two indictments are the same in form, setting forth the same description of offences committed, the one on the 9th January, 1879, and the other on the 6th February, 1879. The defendants are there charged with having unlawfully and wilfully made at these dates, respectively, certain wilfully false and deceptive returns respecting the affairs of the Consolidated Bank of Canada, they then being, one the General Manager and the others directors of the aforesaid Bank, and these wilful and false statements are alleged to exist in certain material particulars which are therein set forth in detail. As before remarked, the motions to quash and the demurrers involve similar grounds of objection, and it is urged against the indictments that they should be declared and adjudged insufficient in law.

"1st. Because there is no allegation therein of the said offence therein set out having been committed in the district of Montreal." This ground was abandoned by the defendants' counsel at the argument, and as a matter of law and legal procedure, it could not prove successful on a motion to quash or on demurrer. The point is too clear under the statute to admit of doubt or discussion.

"2nd. Because it does not appear in the said indictment that the said Act, or any Act of the Dominion of Canada applies to the Consolidated Bank of Canada." This objection was argued at great length, and urged with considerable ingenuity by the counsel for the defence. But in regard to these pretensions, it might perhaps be sufficient for me to refer to the case of Cotté, in which one of the points raised on motion to quash reads as follows:—"Because it is not shown, as set forth in the said indictment, that the Bank therein referred to as La Banque Jacques Cartier, of which it is alleged, the said Honoré Cotté was cashier, was a duly incorporated banking institution, doing business within the Dominion of Canada, and subject to the provisions of law relating to banks and banking." A learned Judge of this Court refused to reserve the question thus submitted for his decision, and held that this omission in the indictment was not fatal. In that opinion I entirely concur, and in any case, even if that view of the law was not so clear to my mind, I would hesitate in the face of such a ruling before dissenting from that decision on the present occasion. But as this point was not submitted to the Court of Appeals upon the reserved case, and as the Consolidated Bank of Canada is not to be found in the schedule to the Banking Act 34 Vic., Cap. 5, it is, perhaps, due to the argument of counsel that I should, in a few words, assign my reasons why the above decision in the Cotté case applies to the one under consideration, and must be upheld and adhered to in this instance, although there is a slight difference between the two banks in regard to the dates of their incorporation—the