

Tarver translates, "I don't want a place "where accounts are kept."

As a substantive it is said to be thus used: "Les comptables sont sujets à être recherchés. C'est un bon comptable," i.e., a good accountant.

Laveaux says very much the same as the Académie. Both show that the word is used metaphorically, as "Nous sommes comptables de nos talents."

Littre defines the adjective thus:—"Qui a des comptes à tenir et à rendre, officier, agent comptable;" and he gives the metaphorical use. Of the substantive he says, "Celui qui est tenu de rendre compte de deniers et de son emploi."

Bouillet, in his "Dictionary of Commerce," says of the word as a substantive, "Le mot s'applique à toute personne qui est assujettie à rendre compte des affaires qu'elle a gérées."

Coutanseau and Spiers render it in English, "An accountant. A responsible agent."

Their Lordships have not found any trace of its being used in the general sense of a debtor or person under liability except in metaphor.

Tarver and Spiers render "debtor" simply by the word "débiteur."

Coming down to its special use in the instrument now being construed, their Lordships have found many passages in the Civil Code where the words "comptable" and "compte" are used strictly of those who are bound to account for particular transactions:

As of a tutor, Art. 308 *et seq.*

of an héritier bénéficiaire, Art. 677.

of an executor, Art. 913 *et seq.*

of a husband for his wife's goods, Art. 1425.

of an agent, Art. 1713.

of partners, Art. 1898.

They have not been referred to, and they have not found any passage, in the Civil Code where these words are used to denote generally a debtor or person under liability.

For creditors and debtors the words used are "créanciers" and "débiteurs," see Tit. III:—throughout, and particularly Cap. 7.

To express general liability the Code uses such verbs as "Tenir," "Répondre," "Charger," and their inflexions or derivatives.

If there be any difference between the French and English versions, their Lordships think that in a matter which is evidently one of French Law, the French version using a French technical term should be the leading one. There might be cases in which such a question would arise. But it does not arise here. The expression "persons accountable for its moneys" is not calculated to convey to the mind of an English lawyer the notion of an ordinary debtor or of a banker. As between a banker and his customers, he, by English law, is an ordinary debtor, and the amount which he owes them is not "their" money, nor is he "accountable" for it in any but a popular sense. Arts. 1778 and 1779 of the Civil Code seem to be founded on the same view. Mr. Justice Ramsay says that to call a debtor accountable to his creditor would be a perversion of language. Their Lordships, without going so far, cannot see why, if the draftsmen of the English version intended to speak of debtors, they should not have used the common term for the purpose. Or rather they would have used no term at all, but would simply have mentioned the claims of the Crown, as they have mentioned the claims of the vendor and the lessor. In fact, the terms used are strong evidence that in this passage the English version is really a translation from the French, and that in translating a French technical term for which there is no English equivalent, the draftsmen have used the best periphrasis they could think of. Their words are quite applicable to a "Comptable," i.e., an officer collecting revenue, bound to earmark the funds, to account for them, and not to use them as his own. Such is the position of an officer under Act 31 Vict., cap. 3, sec. 18, as set out in the Record, p. 63. They may possibly include some other cases, but they are not applicable to a bank receiving money on deposit or current account.

Construing the words according to the technical sense of "Comptables," we come to the last question; which is the construction of Art. 611 of the Procedure Code.

In this Article, the word "defendant" is used with strict accuracy in reference to the subject matter of the title under which it is found, but must receive a reasonable latitude