

"whereby a new operation is given to it, will amount to forgery." And again, on page 672, Russell says, after citing a case: "It would be a most injurious notion, and even a reflection on the common law, to suppose it so defective as not to provide a remedy against offences of this nature: and this case is considered as having now settled the rule that *the counterfeiting of any writing with a fraudulent intent, whereby another may be prejudiced, is forgery at common law.*" And again, on page 688: "It is said by Hawkins that the notion of forgery does not seem as much to consist in the counterfeiting of a man's hand and seal, which may often be done innocently; but in the endeavoring to give an appearance of truth to a mere deceit and falsity, and to impose that upon the world as the act of another, and by the force of such falsity to give it an operation which in truth and justice it ought not to have."

These same definitions can be found in all standard works on criminal law. Chitty. Criminal Law, sec. 1023, says: "Every kind of writing seems on the doctrine of these cases (cases cited) to be a thing in respect of which forgery at common law may be committed." Russell again says: "Forgery at common law may be committed in respect to any writing whatever by which another may be defrauded. It is not essential to the offence of forgery in any case that any one should have been injured. It is sufficient if the instrument forged, supposing it to be genuine, might have been prejudicial."

In the face of these authorities I think there cannot be any doubt that the alteration of the document in question in this case, if fraudulently done, might be forgery at common law. But would it not be forgery also under the statute? It would certainly, if considered in the light of an *accountable receipt*. Then what is an *accountable receipt*? Rapage & Lawrence in their law dictionary, give the definition of an accountable receipt in these words: "An acknowledgment of the receipt of money to be accounted for by the person receiving it, as opposed to an acquittance or

"receipt for money paid in discharge of a debt." Does not that definition suit exactly this instrument? This account current, so called, is nothing more nor less than an acknowledgment by the Baltimore Bank of the moneys collected and received to be accounted for by them to the Park Bank—in fact it is nothing more than a *pass book* or *bank book*. Witness Titus says so in his evidence. The Park Bank could call upon the Baltimore Bank to account for any sum of money mentioned as received by them in that account, as well as any depositor in a bank could make it account for any sum entered in his bank book to his credit. Because it has not the form and shape of a bank book, this does not prevent its having the same effect between these two banks. Now it has been held in England in several cases of forgery, that a bank book was an accountable receipt. *Vide: Reg. v. Moody*, reported in 2 vol. Russell's, p. 679 and 834; *Harrison's case*, 2 vol. Russell's p. 833; *Reg. v. Smith*, 2 vol. Russell's p. 833-4 and note; also Archbold's *Crim. Evid.* p. 619.

It is claimed on behalf of the accused that this statement was merely an abstract of the books of the Baltimore Bank, and was sent subject to errors and corrections. Whether a duplicate of the entries in the books of the bank or not, I do not see that this makes any difference. This account was all that the Park Bank had in their hands from the Baltimore Bank to show that monies had been received by them and should be accounted for. The same figures or sums which are entered in a depositor's bank book are also entered in the books of the bank; it is nevertheless, according to these decisions, an accountable receipt. It is said that there is no signature to this account; it is true: but are there any to the bank book of a depositor? The heading of this account reads: "Please examine and report on the amount as soon as convenient." I find nothing strange about this, when we consider the length of this statement and the numerous charges on it. This remark could not alter the purport of the document or make it any different from what it really was—an acknowledgment, by the Baltimore Bank, of a great number of collections made