BLUE BOOK FOR 1866—ACTION FOR DIVIDENDS.

			DLUE	DOOK	FOR	10	) U C
Huron and	Bruce,		"		4,5	13	0.
Kent,	"	66	"		1.9	10	7:
Lambton,	44	64	66		3,2	28	4
Lanark and	Renfre	w, "	"		3.6	04	15
Lennox & A	ddingto	n "	"		2,2	43	96
Lincoln,	"	46	"		3,9		
Leeds and	Grenvill	e. "	"		3,7		
Middlesex.	46	' "	"		8,3		
Norfolk,	"	"	66		3,3		
Northumbe	rland.	**	**		4.68		54
Ontario,	"	"	**		2.40		27
Oxford,	"	44	66		3,24		13
Perth,	64	. 66	14		3,48		85
Peterboro'.	**				1,08		75
Prescott and	l Russel	1: "	**		99		54
Prince Edw		+4	66		1,40		19
Simone,	"	"	Dec. 1	885.	3,20		43
Stormont, I	undas )	"	"				
& Glenga			**		4,43	3	79
Toronto.	-3,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	"	Dec. 1	865 de			
balance fo	r Dec. s	essio	as. 1864		6,86	R	64
Victoria, fro	m June.	1865	to Mar	eh '66	2.18		$\frac{6.7}{42}$
Waterloo, fr	om Sen	t. "	, 52.62	· , · · ·	3.52		
Welland, fro			"		3.61		
Wellington,	"	"	166		3.19		36
Wentworth,	**	a.	**		5,70		
York and Pe		46	Dec. 1	RAK			25
44		rch S	lessions,				09
	3-20		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1000	1,01	4	U 9
Tot	al			~ \$1	28.64	6	89
					-0,03		Ju

For example, we have seen that the total yield of stamps in the County of Essex was \$292 60, whilst the amount paid to the Treasurer of that county for the expenses of criminal justice, was \$2,907 86. Compare these figures with the relative returns for the County of Kent, which shew \$1,046 52, from stamps, and \$1,910 73, for criminal justice. Again, compare Elgin with \$788 from stamps, and about \$5,000 for criminal justice, with the relative figures of \$1,344 26 and \$1,081 75, from the County of Peterboro', where the proportion is reversed.

The administration of justice in Lower Canada for 1866 is given at a total of \$393,594 19, and therefore considerably exceed that of Upper Canada, which, as we have seen was \$340,969 30 for the same period.

We might perhaps be allowed to exercise the birthright of every true Englishman namely, and grumble at this disproportion, particularly as some of the items which swell the larger amount are made up of sums which with us would be paid by municipal corporations, &c., and appear in another place. We may at least, however, hug ourselves with the idea, that we get at least as good worth for our money as our brethren to the east of the Ottawa.

On looking at the "Year Book," for 1868, we find that the "Judiciary Expenses" in

Nova Scotia, for the year 1866, are set down at \$6,130; and the "Administration of Justice" in New Brunswick, at \$22,888. Now as the ordinary expenditure of the four provinces were, for the year preceding their union, Ontario and Quebec, \$11,957,053; Nova Scotia, \$1,920,434; and New Brunswick, \$1,349,701, it would seem pretty clear that the figures which would at first sight appear to shew the relative expenses attendant upon the administration of justice in the four provinces, do not in themselves give a correct idea of the comparative amounts, and it is probablethat in Nova Scotia at least, items which in the other provinces are placed under this head. are there included under some other general heading; but not having the details from Nova Scotia and New Brunswick before us, we cannot speak at all definitely on this part of the subject. It may be seen, however, from a statement published on the 4th of this month for the use of the Legislature, of the revenue and expenditure of the Provinces from the 1st. July to 30th November last, that these expenses are nearly the same in Nova Scotia and New Brnnswick for that period, namely, \$5,002 51 and \$5,192 00 respectively.

The expenses connected with the codification of the laws of the Lower Canada were, \$31,222 87—the printing and distribution of the statutes came to \$18,703 78; whilst the total "Expenses of the Legislature," in which are included the above items and all expenses of both Houses, and other items for election expenses, &c., amount to within \$86 of the total amount paid for the administration of justice in Lower Canada, being \$398,508 94.

## ACTION FOR DIVIDENDS.

We draw attention to a late decision under the Insolvent Act, by His Honor Judge Macdonald, of Wellington. It is a subject with which he is familiar, and he is thoroughly competent to express an opinion upon it and the point is in itself interesting and important.

An action was brought by a creditor against the assignee of the insolvent for a dividend on a claim which had been collocated by the assignee and advertised, but unobjected to by any one. It was objected that the assignee could not be sued for a dividend, but the learned judge held that the action could be maintained.