

life policies in favour of the assured, his executors, administrators, or assigns. The moneys were claimed by the executors, who resided in Manitoba, where the assured died, and who were threatening suit there, and also by the widow, who resided in Quebec, and had brought an action against the company there. The company's head office was in Ontario, and they launched an application in the High Court for a summary interpleader order.

Held, reversing the decision of a Divisional Court, 19 P.R. 16; 35 C.L.J. 537, 615, and restoring that of MEREDITH, C.J., that the company were entitled to avail themselves of the provisions of Rule 1103(a), as persons under liability for a debt in respect of which they were, or expected to be, sued by two or more persons; and service out of Ontario of the company's notice of motion for the interpleader order was properly allowed under Rule 162 (3).

Riddell, Q.C., and *Snore*, for appellant. *MacLaren*, Q.C., for respondent.

HIGH COURT OF JUSTICE.

Divisional Court.]

[Dec. 16, 1899.

HARPER v. TORONTO TYPE FOUNDRY COMPANY.

Replevin—Indemnity of defendant—Replevin bond—Consol. Rule 1074.

The Consol. Rule 1074, dealing with the question of indemnity of the defendant in replevin proceedings is the statute 48 Vict., c. 13, s. 8 (O.), imported into the rules and does not give an independent cause of action, merely adding another condition to the replevin bond required to be taken by the sheriff.

Poussette, Q.C., for plaintiffs. *Ryckman*, contra.

Boyd, C.]

ATTORNEY GENERAL v. NEWMAN.

[Dec. 18, 1899.

Succession duties—Money deposited in banks—By foreign resident—Death of—Deposit receipts—R.S.O. 24.

The Succession Duty Act, R.S.O. 24, contemplates a site or locality being given to all kinds of personal property and that the domicile of the deceased owner is not to be regarded.

A resident of the United States deposited moneys in Ontario Banks at interest and took deposit receipts thereof.

Held, on his death in the States, that the moneys were liable to the Ontario succession duties.

Alfred Macdougall (Solicitor to the Treasury) and *W. E. Middleton*, for plaintiffs. *Aylesworth*, Q.C., and *J. H. Rodd*, for defendants.