which they may have the best information possible, but as to which we may have formed no opinion whatever.

In a recent Philadelphia case (Commonwealth v. Keeper of the County Prison) it was ruled that self-styled spiritual mediums charging admission fees to exhibitions, in which they profess to call up the spirits of deceased persons, are guilty of obtaining money by false pretences. The Court said: "It has been held in England, under a statute similar to our own, that a defendant falsely pretending that he had power to communicate with the spirits of deceased persons, and that he could cause such spirits to be present in a material form, and play upon musical instruments, made a pretension of existing facts; and that obtaining money on such pretences, came within the statute against false pretences. R. v. Lawrence, 36 L. T., N. S., 404; R. v. Giles, 11 L. T., N.S., 643. Although the fraudulent misrepresentation of an existing fact was accompanied by an executory promise to do something at a future period, it was none the less a false pretence. R. v. West, 8 Cox, C. C. 12; R. v. Jennison, 9 Cox, C. C. 158. The lady who testified in this case, paid her money on the faith of the representations of the relators, which proved to be false; and thus we have a clear case of obtaining money by false pretences."

The Montreal Law Reports for March comprise pages 97 to 144 of the Superior Court Series. Sixteen cases are reported. In the Queen's Bench Series a double number, comprising pages 113 to 224, has been issued, to avoid breaking the report of the judgment in the Provincial Tax cases. This decision may be regarded as the most important that our Provincial Court of Appeal has been called upon to pronounce, both as regards the pecuniary interests involved and the magnitude of the questions submitted. The report, naturally, is rather voluminous. The Court being almost equally divided, and the case being predestined for decision by the highest Court of the Empire, the opinions of the learned judges, unavoidably perhaps,

arguments on one side or the other. have read these opinions with the greatest attention and we feel that the Privy Council cannot fail at least to obtain from their peru sal a fair statement of the difficulties of which they are called to pronounce sp authoritative opinion. A good deal of pow der has been burned over the question of direct and indirect taxation. A more im portant question is the interpretation of sub sec. 16 of sec. 92 of the Constitutional Act We are not quite prepared to accept at present the construction put upon this clause by the majority of the Court, but we have the satisfaction of feeling that the question has been so ably and thoroughly discussed that their lordships of the Judicial Committee cannot escape from grappling fairly with the difficulty, and that the decision to be pronounced in England must terminate for ever a great deal of the uncertainty which has beset the taxing powers of the provinces.

The case of Ross & Langlois, decided last month by the Court of Appeal, (which will be fully reported in the Montreal Law Reports) very closely resembles a decision rendered about the same time by the Supreme Judi cial Court of Massachusetts in Spicer V. South Boston Iron Co. The fact that the Courts reached the same conclusion in each case corroborates the statement that the English and American law differs little from the French law on the question of responsibility of employers for injuries sustained by employees from defective appliances. ton case, as reported in the Law Record, was an action to recover damages for personal in juries sustained by the plaintiff while in the employ of the defendant, by the faling of \$ heavy weight upon his head, occasioned by the rupture of an "S" hook, upon which the weight was hung. At the close of the evidence at the trial in the Superior Court, the defendant asked the Court to rule that upon the evidence in the case, the plaintiff was not entitled to recover. The Court refused so to rule, and the defendant excepted The case was submitted to the jury, who found for the plaintiff. Devens, J., said: "There was evidence that would authorize \$ assume to some extent the character of finding by the jury that the plaintiff was