this part of the Bill are sufficient. A public utility is not defined. The underlying idea appears to be that where a company through a concession from the Government of the province or from a municipality undertakes a service for the public, greater duties and restrictions should be provided. Provisions for such concessions are to be found in the Municipal Act and other germane enactments. The "unearned increment" is here also a matter for consideration. While capital and private enterprise should have all proper advantage, how far should the interests of the public be conserved when the public make the enterprise profitable.

Corporations have no souls: nevertheless they die. If the Master is not a recording angel he holds the books, and the members of the legal profession take a large part not only in the interest, but in the judgment. The present Ontario Winding-up Act is admittedly useless. It is not even necessary to rite In re Cosmopolitan Life to shew this. In so far as companies are concerned the Act regulating assignments and preference appears to be as inadequate. It is questionable whether the winding up part of the Bill will overcome these difficulties. It is for the Court to say whether the machinery provided is sufficient, and if so, there is no reason why a winding-up under the Ontario Companies Act should be superseded by proceedings under the Dominion Winding-up Act.

THOMAS MULVEY.

JUDGES AND EXTRA JUDICIAL BUSINESS.

Mr. Haughton Lennox, member for South Simcoe in the House of Commons, has again introduced with some slight alterations his Bill of last session to amend section 7 of the Act respecting the judges of Provincial Courts, 4 & 5 Edw. VII. c. 31. That section provides that: "No judge mentioned in this Act shall, either directly, or indirectly as director or manager of any corporation, company or firm, or in any other manner whatever, for