

the sons of Freemasons. Subscribers paid for tickets a lump sum, which gave them the right to attend both the dinner and the concert. It was conceded that the dinner was not an "entertainment" within the meaning of the Act; but Roche, J., held that the concert was a distinct affair and was an "entertainment" and that a tax on a proportionate part of the total sum paid for tickets to be determined by the Crown was attributable to the concert, and was liable to the tax.

ANIMALS—MALICIOUS KILLING OF ANIMALS—ANIMALS "ORDINARILY KEPT FOR A DOMESTIC PURPOSE"—KILLING CAT—EVIDENCE—MALICIOUS DAMAGE ACT., 1861 (24-25 VICT. C. 97) s. 41—(CR. CODE s. 537).

*Nye v. Niblett* (1918) 1 K.B. 23. This was a prosecution for killing two cats. The wanton killing of the cats was clearly proved, but no evidence was adduced to prove who owned them, or that they were in fact kept by anyone for domestic purposes. On a case stated by justices, a Divisional Court (Darling, Avory, and Sankey, JJ.) held that it was not necessary to shew who was the owner, or that the cats were actually kept for domestic purposes. It was shewn that the cats were haunting farm premises, and it was not shewn that they had become wild. See Cr. Code s. 537.

BILL OF EXCHANGE—FOREIGN BILL—"ENFORCING PAYMENT OF BILL"—BILL ACCEPTED WITH BILL OF LADING ATTACHED—BILL OF LADING FORGED—INNOCENT HOLDER—CONFLICT OF LAWS—BILLS OF EXCHANGE ACT, 1882 (45-46 VICT. C. 61) s. 72 (1) (b)—(R.S.C. c. 119, ss. 160, 161.)

*Guaranty Trust Co. v. Hannay* (1918) 1 K.B. 43. This is a somewhat curious case, arising out of a fraudulent act of third parties. The defendants were dealers in cotton, and purchased 100 bales from a firm of Knight Yancey & Co. in the United States for the sum of £1,464 9s—and in payment of the price delivered to the sellers in the United States a bill of exchange drawn on a Liverpool bank for the amount of the price. The plaintiffs, who were dealers in foreign bills of exchange, purchased this bill in good faith having a bill of lading attached. The bill of exchange on its face shewed that it was given for <sup>100</sup> R.S.M.T. bales of cotton, which were the bales referred to in the bill of lading. The bill was sent by the plaintiffs to England with the bill of lading attached, and was there paid by the drawees, after the defendants' agent had inspected the bill of exchange and