the English Land Transfer Act, 1897, contains the express provision that nothing therein contained shall alter or affect the order in which real and personal assets respectively are now applicable in or towards the payment of funeral and testamentary expenses, debts and legacies. See s. 2, s.-s. 3. The English decisions referred to by the Chancellor under that Act, do not, therefore, appear to be applicable to the construction of the Ontario Act which differs so materially in its terms.

With regard to the Ontario decisions referred to by the learned Chancellor Re Hopkins, 32 Ont. 315, was a decision of Street. J., a learned and careful and conservative Judge. He was followed by Teetzel, J., as in duty bound, and without expressing any independent opinion in Re Moody, 12 O.I.R. 10. In these circumstances the Divisional Court was not bound by the decisions of single judges and would have been at perfect liberty to decide otherwise, and it seems to us to be regretted that it did not do so.

EXTENDED MEANING OF THE WORD "BUILDING,"

A collection of English cases bearing on the meaning attributable to the word "building" in the construction of restrictive covenants and in the statutory enactments will be found in a recent number of the London Law Times, p. 505. It will be seen from these cases that the word is used in a much more extended sense now than it used to be. In its ordinary use in the English language, as said by Lord Esher, M.R., in Moir v. Williams (1892) 1 Q.B. 264, it means a block of brick-work or masonry covered in by a roof; but it was observed ten years subsequently by Lord Collins that the word "building" is not necessarily limited to bricks, mortar, or to houses. He adds: "The building of a railway is a well-known phrase, and as far as my experience goes it is a term of art and just as applicable to an embankment as to a railway." So that in these days a great variety of structures which do not consist of bricks and mortar, or of wood or concrete, and which do not in any sense resemble