

materially, out of proportion to its value compared with the value of the previous work, calculated on the basis of the original contract price. To be a true guide the value of the subsequent work must be calculated on the same basis as the previous work, that is, on the basis of the original contract price, not on the higher basis of cost where done by day labour, or by re-letting the work to a new contractor. It is all a question of proportion and in arriving at the 20% due to lienholders, we must calculate it on the value of the work in proportion to the contract price, without any deductions for damage, or extra cost of completion. We must, in a word, get on to the basis of the original contract as far as we can when the cost of completion is the only evidence we have to go by.

#### *ABANDONING ALLEGIANCE.*

The terrible war that is raging over the world to-day has, as we all know too well, created innumerable awkward situations and emphasised existing ones. The need of the hour is man power, and we in this country being anxious to do our share for the Empire, look about for resources in that direction.

The extent of the Dominion and the fact that it includes peoples of varying origins and different ideas as to responsibility of nationhood create difficulties not experienced since the war of 1812. During our war with the United States old Upper Canada passed legislation, which, though not applicable to-day, gives suggestions which may be helpful in meeting present difficulties of a somewhat similar character.

In March, 1814, an Act was passed by the sixth Parliament of Upper Canada, 54 George III., ch. 9, to declare certain persons therein described aliens, and to vest their estates in His Majesty. This was supplemented in 1818 by ch. 12 of 59 George III., an Act for vesting in commissioners the estates of certain traitors and also the estates of persons declared aliens by the Act already referred to. Under the latter Act a commission was appointed which sold the estates of various traitors and aliens, the proceeds being applied towards compensating losses which the King's subjects sustained in consequence of that war after satisfying all debts and claims against such property.

The provisions of these Acts, which doubtless are effete, are