

comments. The notes of cases illustrating the meaning of the terms "residence" and "actual occupation,"—which constitute an important element in the qualification of voters,—have been made very full. Summaries have also been given of the Canadian Statutes relating to the Electoral Franchise since 1791; and of the Provincial Acts relating to Elections, and to the Property of Married Women,—affecting as they do the right of husbands to qualify and vote in respect of their wives' properties.

The resolutions passed at meetings of the Ontario and Quebec Revising Officers respectively appear in an appendix.

The manual, which is in convenient form, and neatly printed and bound, appears to embrace all that revising officers and counsel require, and the author is entitled to their thanks for the valuable aid which he has brought them in the discharge of their duties.

REPORTS OF THE EIGHTH ANNUAL MEETING OF
THE AMERICAN BAR ASSOCIATION. Pp. 474.
Philadelphia, 1885.

The proceedings at the Annual Meetings, which are usually held at Saratoga Springs during the month of August, form a volume of considerable size, and contain a good deal of useful information. We have already published the report upon the Administration of Justice. The next annual meeting takes place at Saratoga Springs on August 18, 19 and 20.

PRIVY COUNCIL.

LONDON, February 18, 1886.

Coram LORD FITZGERALD, LORD MONKSWELL,
LORD HOBHOUSE, SIR RICHARD COUCH.

EXCHANGE BANK OF CANADA et al., Appel-
lants, and THE QUEEN, Respondent.

Privilege of the Crown—Deposit in Bank—C. C.
1994—C. C. P. 611.

Held:—(Reversing the judgment of the Court of Queen's Bench, Montreal, M. L. R., 1 Q. B. 302), that Art. 611 of the Code of Civil Procedure should be modified so as to give full effect to Art. 1994 of the Civil Code, and that the intention of the legislature in these articles was to enact to the following effect:—

That subject to the special privileges provided for in the codes and statutes, the Crown has such preference over chirographic creditors as is provided in Art. 1994 C. C.; and that the expression "persons accountable for its moneys," in the latter article, is not applicable to a bank receiving money of the Crown on deposit or current account.

The appeal was from the judgment of the Court of Queen's Bench, Montreal, reported in M. L. R., 1 Q. B. 302. See *ante*, p. 12, for the argument of counsel before the Judicial Committee of the Privy Council.

LORD HOBHOUSE. The sole ultimate question in this case is whether the Crown, being an ordinary creditor of the Bank which has been put in liquidation, is entitled to priority of payment over its other ordinary creditors. That again depends on the question how the two Codes of Lower Canada are to be construed. Their Lordships think it clear, not only that the Crown is bound by the Codes, but that the subject of priorities is exhaustively dealt with by them, so that the Crown can claim no priority except what is allowed by them. If so, the other points which have been elaborately treated both in the colony and here are only of subsidiary importance, though undoubtedly they have a bearing on the construction of the Codes.

Their Lordships are also clear that the law relating to property in the province of Quebec or in Lower Canada, from 1774 to 1867, when the Codes came into force, must be taken to be the "Coutume de Paris," except in such special cases as may be shown to fall under some other law. Probably such was the true effect of the statute 14 Geo. III., Cap. 83, but at all events there has been an uniform current of decision to that effect in the colony, dating back forty years or so before the date of the Codes, which ought not now to be questioned.

The next question is whether the French Law gave to the King a priority in respect of all his debts, or in respect only of those due from "Comptables." There does not seem to have been any difference of opinion on the point in the colony. The three judges who decided for the Crown upon the ultimate question, and the two judges who decided the other way, all thought that the priority