

more conveniently dealt with by local authority, and there are others that should be under a central administration. Could not the provinces and the Dominion get together, and, without reference to the exigencies of revenue or of party politics, work out a constitutional scheme of administration of corporation law, not on the basis of what the British North America Act might be made to mean, but what will be most conducive to a harmonious development of our federal constitution, and an efficient control over this form of organization. In doing so the provinces need not relinquish any of their powers of taxation, and the Dominion would still retain, in virtue of its jurisdiction over other subjects, a sufficient measure of control in the interest of the country at large.

JUDGES ENGAGED IN OTHER THAN JUDICIAL DUTIES.

The dangers which arise from judges undertaking duties and responsibilities outside of their proper sphere of action, and the apprehension with which such departures from their proper function is regarded in the old country are pointedly set out in the following letter which appeared under the title, "Judges as Directors," in a recent number of the *Times*.

"Since the disastrous and deplorable failure of the Law Guarantee Trust and Accident Society some of the shareholders have stated that they were influenced in buying shares not only in consequence of the high professional standing of the solicitors who were the directors, but also on account of the fact that two well-known judges were the trustees. There has now grown up a strong feeling, both in the profession and out of it, against the present state of things, . . . A judge's salary is £5,000 a year, and he is allowed for his expenses on circuit the liberal sum of £7 10s. a day, so that it can hardly be necessary for him to augment his income by directors' fees or trustees' fees. The great dignity and high position of the judges will, I am sure, be better maintained if they cease to act as directors or trustees of public companies, unlimited or limited, and the objection to