itors or inspectors at first meeting, they finding by assignees. Claims due at the time of proving to rank upon the estate time of proving to rank upon the estate, but no claim to be ranked upon more than once. Oath of creditor may be required as to non-payment. Claims to rank upon the to non-payment. Claims to rank upon the estate by which the cebts they represent were contracted. Allowance may be made to the insolvent by the creditors, and shall be inserted in the dividend sheet. Costs in suits after assignment are not to rank on the estate, but those incurred previously to be added to the original debt. Clerks, &c., to be collocated by privilege for three months' arrears of wages, and two months' unexpired term of engagement; for any other claim as ordinary crediters, they may be called on to serve out the two months with an assignee. Notice of dividend to be given, and uncontested dividends to be paid after eight days. Under order of the inspectors, claims may be contested by the assignee. Dividends may be reserved for creditors who have not filed their claims, but if not claimed before, must go to other creditors recitions. aults after assignment are not to rank on the claimed before, must go to other creditors with last dividend. Objections to claims and dividends to be filed with the assignee; three days allowed claimant to answer; case to be heard two days thereafter by the judge, and judgment rendered. Costs of contestation on behalf of the estate or the gentestation on behalf of the estate or the general interest may be ordered to be paid out of the estate by creditors and inspectors. If there be property of the insolvent under seizure at the time of the assignment, the sale is to be proceeded with, unless stayed by order of the judge; if the sale is proceeded with, the balance of the proceeds, after payment of privileged creditors, to be paid over to the assignee. Dividends unclaimed are to remain in the bank for three years and then to be paid over to the Government, but may be claimed by the person entitled at any time. By leave of the judge any balance after payment of all claims is to be paid to the insolvent. Notice of meeting or application may be given pending the legal paid to the insolvent. Notice of meeting or application may be given pending the legal delay. Notice of meetings is to be given for two weeks in the Official Gazete, and also by mail. Questions are to be decided by majority of votes in number and value, unless otherwise provided; if number and value do not agree, the judge to decide. At first meeting, if called for ordering of affairs generally, although not mentioned in notice, creditors may vote upon all matters not specially excepted. Claims attested under oath are to be held proved, but in ease of attestation must be supported by other evidence. Affidavits required may be sworn before the usual officials. A creditor holding security may surrender it to the itor holding security may surrender it to the assignee, or may set a value upon it, the debt then to be deemed unsecured only to the extent of the balance. The law of setthe extent of the balance. The law of setoff is to apply to claims and proceedings
in insolvency. Except when other wise provided, one day's notice, and one more for
each fifteen miles' distance, suffices in service of process. The judge is to have the ordinary powers as to commissions for examlination of witnesses. Any person in Cauada
may be summoned to testify. Processes
may be validly served in any part of Cauada in the ordinary manner, return to be
made under oath. A person failing to appear may be punished; if in another Province a certificate of default may be transmitted to the courts there—certificate and
copy of process to be evidence. No certifi-

cate of default to be transmitted unless ex-penses have been tendered. In contes-tations and applications, facts to be set forth in detail and in plain language. For-eign discharges do not bar debts contracted in Canada. Amendments of pleadings are in Canada. Amendments of pleadings are subject to ordinary rules of procedure. The death of an insolvent does not affect proceedings; heirs and administrators are lable only as such. Costs are chatgable if a certain order, and on certain property specified. The judge may order letters adverses to the isolvent to be delivered to the assignee to be by him opened in the presence of the cierk or prothonotary of the court. Causes of disqualification of a judge are the same as in civil matters in the several Provinces; if a indge ha disqualified the lique in the ceedings; heirs and administrators are lia it a judge be disqualified, the judge in the adjoining county or district is to act. In Quebec, subject to a reference to the Judge the Prothonotary acts instead of the Judge in his absence. In Quebec, rules of practice and tariff of fees are to be made forthwith, as rules of practice and tariff of fees of the Superior Court are made. In the other Provinces, rules and regulations are to be fixed by the proper courts. Present rules and tariff of fees to continue until others are made. Assignee is subject to the jurisfixed by the proper courts. Present rules and tariff of iees to continue until others are made. Assignee is subject to the jurisdiction of the court; and obedience to the order of the court may be enforced in arriage contract, if not already registered, within three months, and every person becoming a trader, to register such contract within thirty days; in default estate is not to be affected by its provisions. An insolvent imprisoned may apply to the Judge for his discharge; thereupon the Judge for his discharge; thereupon the Judge for his discharge; the Indge that the debtor has made an assignment, and that he has not been guilty of fraud, the Judge shall order his discharge; but 7 days notice must be previously given to the Plaintiff and to the Assignee. Minutes of the examination are to be kept, and a copy delivered to the Assignee; postponement may be granted for cause shown. In case of subsequent arrest, debtor is to be discharged on producing previous discharge, but imprisonment under this Act is not to be interfered with. In Quebec, judgment may be inscribed for revision as from a final be interfered with. In Quebec, judgment may be inscribed for revision as from a final judgment of the Superior Court. In On-tario, appeal lies to the Superior Courts of Common Law or the Court of Chancery, in New Brunswick, Nova Scotia, British Columbia, and Prince Edward Island, to the Supreme Court; in Manitoba, to the Court of Queen's Bench, or to any Judge of the said Courts respectively. Any appeal to a single judge may be referred to a full Court. Proceedings must be adopted, and security given within eight days. If appeal is not proceeded with, the record is to be returned to the court below, and costs awarded. Dividend to be reserved pending contestation of a claim or sheet. Gratuit-Common Law or the Court of Chancery, In New Brunswick, Nova Scotia, British contestation of a claim or sheet. ous contracts and contracts injurious to creditors, within three months of insolvency creditors, within three months of insolvency are presumed to be fraudient. Contracts by a debtor unable to meet his engagements within 30 days before assignment or attachment, with a person ignorant of his inability are voidable, but such person may be protected from loss. Contracts made with intent to defraud creditors, with the knowledge of the person contracting are