Tuesday, January 21.

FIRST DIVISION.

IVORY v. MACRAE. (INVERNESS-SHIRE ELECTION.) (Ante, p. 104.)

Election Law—Taxation of Returning Officer's Account of Expenses—Returning Officer's Expenses Act 1886 (49 and 50 Vict. cap. 58)—Approval of Auditor's Re-port—Jurisdiction of Court of Session.

The objections to the Auditor's taxation of the Returning Officer's Account of Expenses in the Inverness-shire election of 13th June 1895 were originally heard before the four Judges who constitute the Election Judges for the year, and were sustained by them with expenses. The Returning Officer now moved the First Division of the Court of Session to approve of the Auditor's Report of Expenses, and to decern. He referred to Rule 34 of the Parliamentary Petition (Scotland) Rules 1868 (founded upon the Parliamentary Petitions Act 1868, sec. 58, sub-sec. 1), which provides for the approval of the Auditor's report either by the Court of Session or by the Election Judges in the case of the expenses of an election petition.

The Court refused the motion, holding that proceedings with reference to the taxation of a returning officer's account of expenses were regulated by the Returning Officers Expenses Act 1886, and that provisions in the 1868 Act and accompanying Rules allowing certain applications to be made to the Court of Session in matters relating to election petitions did not apply to proceedings under an Act which referred solely to taxation of a returning solely to taxa officer's account.

Counsel for the Returning Officer—Blair. Agents-J. & A. Peddie & Ivory, W.S.

Thursday, January 23.

SECOND DIVISION.

[Lord Kincairney Ordinary. YOUNG v. GORDON.

 $_Exchange-Promissory$ - Note-Money-Lender.

An unmarried woman who was a retired schoolmistress, and kept furnished apartments, borrowed from a professional money-lender £104, for which she granted two promissory-notes, payable on demand, for £124, 16s., it being arranged that payment was not to be demanded for a month.

The borrower not being able to meet the notes at the expiry of the month, the lender induced her, in consideration of twenty-four hours' delay, sign three other promissory-notes in his favour, payable on demand, amounting to £250.

Thereafter the lender protested the five promissory-notes for non-payment, registered the protest, and charged the borrower thereon to the extent of £200.

She presented a note of suspension, and tendered £124, 16s. in full of the money-lender's claims.

The Court, having regard to the position of the parties, and the nature of the transaction, suspended the charge upon the three promissorynotes for £250.

On 5th June 1895 Miss Janet Woodburn Young, formerly a schoolmistress, and residing at Claremont, Bridge of Allan, where she kept furnished apartments, borrowed from Leopold Gordon, alias B. Edwards, money-lender, Glasgow, £104, granting in exchange therefor two promissory-notes payable on demand for £100 and £24, 16s. An arrangement was made that payment of the promissory-notes should not be demanded by Gordon till 3rd July 1895.

On 3rd July, as Miss Young was unable to meet the promissory-notes, she called Gordon at his office in Glasgow, and asked for delay. In consideration of twenty-four hours' delay, he induced her to sign three other promissory-notes payable to him on demand, one for £100 and two for £75 each. No consideration, other than the delay of twenty-four hours, was received by Miss Young for these

On 5th July Gordon called on Miss Young and made her write and sign a letter, addressed to him, in the following terms-"144 Bath Street, Glasgow.—I have this day granted to Mr Leopold Gordon, Glasgow, three bills, one for One hundred pounds sterling, and two (each) for Seventyfive pounds sterling, and making the total of Two hundred and fifty pounds sterling, that I have granted him bills for this day, payable on demand, which I read over, signed, and clearly understood; that I have granted him those three bills as further security, and in consideration of him, the said Leopold Gordon, having granted me an extension of time till 12 o'clock noon tomorrow, Thursday 4th now next July 1895, to pay him the One hundred and twenty four pounds, sixteen shillings sterling, being the amount of my two bills I have granted him on Wednesday the 5th of last month, which I am duly and justly indebted to him, and which is due and payable to him this day; but if default shall be made by me in paying him the One hundred and twentyfour pounds sixteen shillings sterling by the time named above to-morrow, I hereby authorise and empower him, the said Leopold Gordon, to proceed against me forthwith for the recovery of all the five bills that I have granted him, amounting to altogether Three hundred and seventy-four pounds sixteen shillings sterling, to receive and share an equal dividend on my estate