

FOREIGN COINS IN BRITISH VALUE.

Crusade—Portugal, 2s. 5d.	Piastre—Arabian, 5s. 6d.; Spanish, 3s. 7d.
Dollar—Spanish, 4s. 6d.	Pistole—Spanish, Barbary, 10s. 9d.; Italy, 15s. 6d.; Sicily, 15s. 4d.
Ducat—Flanders, Holland, Bavaria, Sweden, 9s. 3d.; Prussia, Austria, and Saxony, 9s. 4d.; Denmark, 8s. 3d.; Spain, 6s. 9d.	Re—Portugal, 27.4d. of 1d.; a Mil-re, 5s. 7d.½.
Florin—Prussia and Poland, 1s. 2d.; Flanders, 1s. 6d.; Germany, 2s.	Rial—Spanish, 5d.
Franc—French, 10d.	Rix-dollar—German, 3s. 6d.; Dutch, 4s. 4½d.; Hamburg, Denmark, 4s. 6d.;
Guilder—Dutch, 1s. 9d.; German, 2s. 4d.	Sweden, 4s. 6d.
Louis d'Or—20s.	Rouble—Russian, 3s. 3d.
Moidore—Portugal, 27s.	Rupee—Asia, Silver, 2s. 6d.
Pagoda—Asia, 8s. 9d.	Gold, 35s.

As almost all estimates of French expenditure are made in francs, of which 25 amount to a pound sterling, it will be sufficient for common purposes of rapid calculation, to employ the following rule:—

Francs.	equal to	£ sterling.
100	4
1,000	40
10,000	400
100,000	4,000
1,000,000	40,000

RAILWAY TERMINI IN LONDON.

London and Birmingham, Euston-square, New-road.	Great Western, Paddington.
London and Blackwall, New London-street, City.	London and Greenwich, London Bridge, Southwark.
London, Croydon, Dover, and Brighton, Old Kent Road.	Northern and Eastern, Shoreditch.
Eastern Counties, Shoreditch.	South Western, Nine Elms, Vauxhall.

LONDON FIRE BRIGADE, 68, WATLING-STREET.

The following are Stations at which Engines are to be found, Day and Night:—

Ratchiff, Wellclose-square.	Southwark Bridge Road, near Union-street.	Blackfriars, Farringdon-street.	Waterloo-bridge-road, next door to Zion Chapel.
Cheapside, 68, Watling-street.	Westminster, Horseferry-road.	Covent Garden, Chandos-street.	The Floating Engines lie off King's-stairs, Rotherhithe, and Southwark-bridge.
Holborn, 254, Holborn.	Rotherhithe, Paradise-row.	St. Giles's, George-yard, Crown-st.	
Oxford-street, Wells-street.	St. Mary Axe, Jeffries-square.	Golden-square, King-street.	
Portman-square, King-street, corner of Baker-street.	Finsbury, Whitecross-street.	Tooley-street, Morgan's-lane.	
		Shadwell, Schoolhouse-lane.	

PENALTIES UNDER THE STAMP ACT.

For acting as an *Appraiser* without a license, £50.
 For every *Appraisal* written upon paper not duly stamped, £50.
Apprentices' Indentures to state the real amount of premium in proportion to which the stamp duty is charged, on penalty of forfeiting double the amount of premium.
 For *Attorneys and Solicitors* acting without having been admitted, £100.—
 For acting without certificate, £50.
 For drawing a *Bill or Promissory Note* upon unstamped paper, £50.—For post-dating *Bills of Exchange*, £100.
 For drawing a *Check* more than ten miles from the place where made payable, £100.—For receiving the same in payment, £20.—For Bankers paying the same, £100.
 For setting out wrong amount in *Conveyance*. On the Attorney, £500. On the purchaser, £50.
 For selling *Patent Medicines, &c.*, without a license, £20. Without a stamp, £10.
 For printing a *Newspaper* without first making affidavit as to the ownership, &c., £100. For delaying to enter each publication at the Stamp Office, £100. For printing without stamps, on each paper issued, £20.
 For neglecting or delaying to enter *Pamphlets* at the Stamp Office, or selling without paying duty when demanded, £20.
 For *Pawnbrokers* taking pledges without a license, £50. For selling *Plate* without a license, £20. For selling plate without being duly stamped, £50.
 For taking possession of the effects of any one deceased, without taking out *Letters of Administration*, £100.
 For giving a *Receipt* (by which is understood any memorandum for money received) upon unstamped paper, if under £100—£10; if above £100—£20.
 For refusing to give a receipt on a stamp, £10. For giving receipt upon a stamp too low for the amount thereon specified, £10. For giving receipt for less than the sum received, £50.
 For keeping or employing any *Stage Carriage* without license, or without plates, or with recalled or improper plates, or using them contrary to the license, £20. For carrying more passengers than authorised by license, for each passenger, £5. For omitting to paint the name of the proprietors, the extreme places from, to, and which such carriages travel, and the number of passengers for which it is licensed, £5. For luggage exceeding the prescribed height on the top of such carriage, £5.

ABSTRACT OF THE WILLS ACT—[1 Victoria, c. 26].

Operation of the Act.—The Act does not extend to Scotland; neither does it affect the wills of soldiers or sailors on actual service, nor wills made before the commencement of 1838. But all wills, with the exception of those of soldiers or sailors, made after the commencement of 1838, come under the provisions of the Act.

What kind of Property may be bequeathed by Will.—It is lawful for every person to devise, bequeath, or dispose of, by his will executed in the manner directed by the act, all *real estate*, and all *personal estate* which he shall be entitled to either at law or in equity, at the time of his death.

[All property may thus be bequeathed by will. "*Real estate*" extends to manors, advowsons, messuages, lands, tithes, rents, and hereditaments, whether freehold, customary freehold, tenantright, customary or copyhold, or of any other tenure, and whether corporeal, incorporeal, or personal, and to all future and contingent interests therein. "*Personal estate*" extends to leasehold estates, and other chattels real, and also to moneys, shares of government, and other funds, securities for money (not being real estate) debts, rights, credits, goods, &c.]

How a Will should be made.—A will can only be made in writing; and it must be signed at the foot and end by the testator himself; or, if he is unable to do it, by some person for him, in his presence, and by his direction; and his testator must either make or acknowledge his signature in the presence of two or more persons, who are to be present at the same time, and who are to sign their names as attesting witnesses in the presence of the testator. No particular form of attestation is necessary.

[The above mode must be observed by all persons, male, or female, in making their wills. If any person is drawing up his will, or having it drawn up for him, without legal assistance, the best mode of expression will be the simplest and plainest that can be used. Care must be taken not to bequeath legacies to attesting witnesses, or even to the wife or husband of an attesting witness, as all legacies so bequeathed are void in law. The object of this enactment seems to be to prevent any will from being disputed, or nullified on account of any alleged undue interest on the part of an attesting witness. If, therefore, a testator wishes to give anything to an attesting witness, he must do it in some other way than by a legacy. But creditors and executors can be attesting witnesses.]

Who cannot make a valid Will.—Persons under twenty-one years of age cannot make a valid will. Neither can married women in the lifetime of

their husbands, except where they have property settled on them with a power of devising, &c.

What of itself Revokes a Will.—Any man or woman, having made a will, and marrying afterwards, the act of marriage revokes the will, "unless made in exercise of a power of appointment, when the estate thereby appointed would not in default pass to his or her heir, customary heir, executor or administrator, or the person entitled as his or her next of kin, under the statute of distributions."

How a Will may be Revoked or Altered.—A will can only be revoked by being destroyed, or by the execution of a new will. Alterations must be made in the same way as a will.

[Persons making any alterations in their wills must therefore be careful that the alterations are witnessed and signed in the same way as the wills.]

How a Will is to be hereafter Construed.—Wills are to be construed as if made immediately before the death of the testator, unless a contrary intention appears from the terms of a will itself.

A residuary devise shall include the estates bequeathed by lapsed and void devises, unless a contrary intention shall appear.

A general devise of the testator's land shall include copyhold and leasehold, as well as freehold lands, unless a contrary intention shall appear.

A general gift shall include estates over which the testator has a general power of appointment, unless a contrary intention shall appear.

A devise without any words of limitation shall be construed to pass the fee, unless a contrary intention shall appear.

The words "die without issue," or "die without leaving issue," shall be construed to mean die without issue living at the death of the person, and not an indefinite failure of his issue, unless a contrary intention shall appear by the will, by reason of such person having a prior estate tail, or of a preceding gift, being, without any implication arising from such words, a limitation of an estate tail to such person or issue, or otherwise; but this Act shall not extend to cases where such words import if no issue described in a preceding gift shall be born, or if there shall be no issue who shall live to attain the age or otherwise answer the description required for obtaining a vested estate by a preceding gift to such issue.

[The preceding abstract gives the main points of this important Act, which tends to simplify the law of wills, and prevent the litigation so often arising from the disposal of property by bequest.]

QUARTER SESSIONS IN THE SEVERAL COUNTIES OF ENGLAND AND WALES.

By the Act 1 Will. IV., c. 70, it is enacted, that "in the year 1831, and afterwards, the justices of the peace in every county, riding, or division, for which Quarter-Sessions of the Peace by law ought to be held, should hold their general Quarter-Sessions of the Peace in the first whole week after the 11th of October, in the first week after the 28th December, in the first week after the 31st of March, and in the first week after the 24th June."

It having been found that some inconvenience occasionally arose from the time fixed for holding of the Spring Quarter-Sessions interfering with that

appointed for holding the Spring Assizes, an Act was passed 4 and 5 W. IV. c. xviii. allowing a discretionary power of the Justices of Peace as to the time of holding the Spring Quarter-Sessions, and they are empowered at the preceding Epiphany Sessions to appoint two of their body to alter the day for the Quarter-Sessions, if they shall see occasion, so as not to be earlier than the 7th March, nor later than the 22nd of April; notice of the day so appointed is to be advertised in such papers as the Justices shall direct.