court for plaintiff was affirmed, provided the plaintiff remit within ten days all of the judgment in excess of $1,215, said remittance being based upon a point not considered in this discussion.

CORPORATIONS—LIABILITY FOR SLANDER.

In the recent case of Allen v. Edward Light Co., 223 S. W. 953 (Mo. App.), the plaintiff sued the defendant corporation of which he was an employee for slander, spoken by the president of the corporation in the hearing of another employee. Plaintiff was a salesman, with authority to make small donations to customers, and in the exercise of this authority he gave a purchaser goods valued at $1.10. Lefkovits, the president of the corporation, hearing of this donation had detectives investigate, and discovered that the goods had actually been given to the customer. The plaintiff was called to the president's office, where he was faced by Lefkovits and two detectives, Milton and Valleau. Lefkovits and Milton both accused the plaintiff of being a thief, of having stolen the goods and intimated that they had papers to prove their statements. The defendant corporation insisted that the words, being spoken to the plaintiff and not of him, were not slanderous; that inasmuch as only Valleau, an employee had heard the accusation there was no publication; and further that the corporation and Lefkovits, standing in the relation of principal and agent, were severally liable for their slanders and could not be jointly sued.

Disposing of these defenses in their order the Court held that it was no defense to an action for slander that the words were spoken to and not of the plaintiff; that there was sufficient publication when Valleau heard the accusations made by Lefkovits and Milton, and the fact that he was an employee of the corporation was immaterial; finally that the president being the owner of the corporation was speaking both for himself and the corporation when he uttered the slander and was jointly liable with the corporation.

ESTATE IN ENTIRETY—SURVIVORSHIP, WHEN APPLICABLE.

In the recent case of McGhee v. Henry, 234 S. W. (Tenn.) 509, a husband and wife held certain tracts of land as tenants by the entirety. The estate in entirety is very similar to the joint estate, its important feature being the right of survivorship. Upon the death of one, the survivor takes the entire estate to the exclusion of the heirs of the deceased. In the case under discussion, both husband and wife perished simultaneously by being burned to death in a building in Lonsdale, West Virginia. It was held that their being no survivor, both having died at the same instant, the children and heirs of each inherited one-half of the estate. In the absence of statutes to the contrary or any fact to prove which one survived the other, there is no presumption as to survivorship. United States Casualty Co. v. Kacer, 169 Mo. 301; Coye v. Leach, 8 Metc. (Mass.) 371; Walton v. Buschel, 121 Tenn. 715. For a full discussion see 8 R. C. L. 716.

The estate in entirety is limited to the continuation of the marriage relationship and cannot exist independent of it. In this case, the marriage was terminated by death and, both parties having perished at the same instant, the estate in entirety descended in equal moieties to the heirs of each, as if the husband and wife had been tenants in common.

While tenancy in entirety has been abolished by statute in some American States and in others held to be inferentially abolished by the passage of statutes giving to married women the rights of *femes sole*, yet it still exists in a great many States as at common law or by statute. See Section 2175. R. S. Missouri, 1919.

LIENS.—UNRECORDED, FOR THE NON-PAYMENT OF FEDERAL TAXES.

In the case of United States v. Curry, 201 Fed. 371, the defendant was a manufacturer of oleomargarine, that product being subject to an excise duty levied by the Federal Government. An assessment was received by the Internal Revenue Collector and demand was made on the defendant, and at that time she was the owner of certain real estate situated in the State of Maryland. Shortly after demand for payment of the tax was made, the defendant conveyed and mortgaged said real estate to innocent purchasers and mortgagees who are joined as defendants in this action.

Section 3186, Revised Statutes of the United States (U. S. Compiled Statutes, 1901, p. 2073) provides that "if any person liable to pay any tax neglects or refuses to pay the same on demand, the amount shall be a lien in favor of the United States from the time the assessment list was received by the Collector—." The action was brought by the United States under this statute to set aside the conveyances to these purchasers to the extent that they conflicted with the Government's lien on the property. It was held by the Court that the lien of the Government for delinquent taxes attached to all the real estate of the defendant at the time of the assessment and demand by the Collector and that said lien had priority over any subsequent conveyance or mortgage whatever, even though it be to an innocent purchaser without notice of the lien.

The Supreme Court of the United States has also held that the Government's lien is unaffected by the fact that a subsequent purchaser became such without knowledge that the Government had a claim upon the property. Also that the lien of the Government is not subject to the laws of the State where the land is situated, respecting the recording of liens. United States v. Snyder, 149 U. S. 210; Blacklock v. United States, 135 U. S. 326; see also United States v. Turner, 28 Fed. Cases 232.

It will be seen that such a ruling (a strict enforcement of the statute) works a great hardship on bona-fide purchasers who have no notice, either actual or constructive, of the Government's lien. It was aptly stated by Judge Rose in the present case that it should be provided that the Collector of Internal