elect at each house, is not merely directory. Whether a seeming act of the legislature is or is not a law, is a judicial question, to be determined by the court, and not to be tried by the jury. The construction uniformly given to the constitution of a state by its highest court is binding on the courts of the United States as a rule of decision. An act of the legislature of a state, which has been held by its highest court not to be a statute, because never passed as required by its constitution, cannot upon the same evidence be held a law of the state, and that which is not a law can give no validity to bonds purporting to be issued under it, even in the hands of those who take them for full value, and in the belief that they have been lawfully issued. The copies of the journals certified by the secretary of state, and the printed journals published in obedience to law, are both competent evidence of the proceedings of the legislature; and by virtue of statute the copies of the daily journals kept by the clerks of the two houses, and made by persons employed for the purpose, though not sworn public officers, in well-bound books, furnished by the secretary of state, and afterwards deposited and kept in his office, are official records in his custody, copies of which, certified by him, are admissible upon settled rules of evidence, and neither the competency nor the effect of such copies is impaired by the loss or destruction of the daily journals or minutes. Where there is nothing in the record to show that either of the statutes under which the municipal bonds in the action were issued, was ever complied with in issuing the bonds, or relied on by the plaintiff in purchasing them, no action can be maintained on them.

Cases cited in the opinion: South Ottawa v. Perkins, 94 U. S. 260; Sup'rs of Kendall v. Post, 94 U. S. 260; Ryan v. Lynch, 68 Ill. 160; Miller v. Goodwin, 70 Ill. 659; Elmwood v. Marcy, 92 U. S. 289; East Oakland v. Skinner, 94 U. S. 255; Dunnovan v. Green, 57 Ill. 63; Force v. Batavia, 61 Ill. 99; Ill. Cent. R. Co. v. Wren, 43 Ill. 77; Bedard v. Hall, 44 Ill. 91; Grob v. Cushman, 45 Ill. 119; People v. Dewolf, 62 Ill. 253; Binz v. Weber, 81 Ill. 288; Happel v. Brethauer, 70 Ill. 166; Watkins v. Holman, 16 Pet. 25; Ryan v. Forsythe, 19 How. 334; Gregg v. Forsyth, 24 How. 179.

Evidence—Treasury Transcripts.

UNITED STATES *v.* HUNT and others, U. S. Sup. Ct., Oct. Term, 1881. Error to the circuit court of the United States for the southern district of Mississippi. This was an action brought by the United States upon the official bond of a collector of taxes under the internal revenue act. He was sued as principal, and having died pending the suit, it was renewed against his executrix. The other defendants were sureties. The sureties filed joint pleas, and the executrix pleaded separately. The pleas were alike, and amounted to a general denial of every allegation necessary to constitute a liability. There was a verdict and judgment for defendants. The errors assigned arise upon the rulings of the court, upon the trial, upon questions of evidence presented by a bill of exceptions. The plaintiff offered in evidence the certified transcript of the account of deceased, to the introduction of which objection was made on the part of the defendants, and the objection sustained. This ruling was excepted to, and is assigned for error by the plaintiff in error. The decision was rendered in the supreme court of the United States on April

3, 1882. Mr. Justice *Matthews* delivered the opinion of the court reversing the judgment.

The certificate of the treasury department declaring an account contained in a treasury transcript to be an account between the United States and the collector of internal revenue, has the legal effect of making the treasury transcript *prima facie* evidence of the fact of indebtedness which it certifies, unless upon the face of the account it necessarily appears to be otherwise. Excluding a treasury transcript, when offered in evidence, is error, even if collections embodied therein were made at a preceding term, if containing charges admittedly collected during the term. Collector's receipts are admissible in evidence to prove the debit side of his account, and, being part of his official transactions, forming the basis of the account against him upon the books of the treasury department, their exclusion is erroneous.

S. F. Phillips, Solicitor General, for plaintiff in error.

W. L. Nugent, for defendants in error.

County Bonds—Negotiability.

LEWIS *v.* COUNTY COMMISSIONERS, U. S. Sup. Ct., Oct. Term, 1881. Error to the circuit court of the United States for the district of Kansas. This case was determined in the supreme court of the United States on March 13, 1882. Mr. Justice *Harlan* delivered the opinion of the court reversing the judgment of the circuit court.

The act of Kansas of March 2, 1872, did not require as a necessary prerequisite to the negotiability of certain county bonds, unconditional on their face, that they should in all cases pass through the hands of the treasurer before reaching the auditor. The action and certificate of the auditor are conclusive evidence, as between the county and a *bona fide* holder, that bonds unconditional upon their face were regularly and legally issued, and therefore negotiable.

James Grant, for plaintiff in error.

Edward Spellings, Thomas B. Fenlon, and A. M. F. Randolph, for defendant in error.

Practice—Setting Aside Default.

JAMES *v.* MCCORMACK, U. S. Sup. Ct., Oct. Term, 1881. Appeal from the circuit court of the United States for the western district of Virginia. The motion to reinstate this cause was denied after hearing on April 8, 1882. Mr. Chief Justice *Waite* delivered the opinion of the court. When the appellant was called and his appeal dismissed the case had been nearly three years on the docket. He had no brief on file, and was not present, either in person or by counsel. He has not excused himself for his default, and the rule will be rigidly enforced, not to set aside defaults growing out of the neglect of counsel or parties, except for very good cause.