SEPTEMBER 27TH, 1912.

*RE SOLICITORS.

Solicitors—Taxation of Costs against Clients—Quantum of Fees and Charges—Discretion of Taxing Officers—Appeal—Bills of Costs—Entries in Solicitors' Books—Estoppel—Services of Solicitors in Selling Company's Stock and Bonds—Services as Directors and Officers—Remuneration—Commission.

Appeal by the clients, the Cobalt Power Company Limited, B.C. Beach, and Beach Bros., and cross-appeal by the solicitors, from an order of a Divisional Court, 3 O.W.N. 194, affirming in part and reversing in part the order of Britton, J., 2 O.W.N. 1421.

The appeal was heard by Garrow, MacLaren, Meredith, and Magee, JJ.A., and Lennox, J.

R. A. Pringle, K.C., for the clients.

F. E. Hodgins, K.C., for the solicitors.

Garrow, J.A.:—As will be seen, the Divisional Court reversed the judgment of Britton, J., in part, upon the crossappeal, and allowed the items charged by the solicitors for attendance as directors and officers of the Cobalt Power Company, Limited. Riddell, J., in his judgment says of this item: "This was work done for the clients; and, while there would be difficulty in the solicitors compelling the company to pay them, I can see none in the way of charging the clients Beach Bros."

The view of Britton, J., is thus expressed: "When these services as directors and officers were rendered, they were rendered as part of the whole work being carried on by Beach et al. and the solicitors; and it was not in contemplation of Beach et al. that any special and separate charge for these services by solicitors, qua directors and officers, should be made over and above the day-by-day work being charged, as shewn by the bills."

It would, I think, be dangerous to encourage the idea that, under any circumstances, a solicitor acting for a client may as such become a director upon the board or act as an officer of a joint stock company, and be at the same time in the pay of the client for the services so rendered to the company.

^{*}To be reported in the Ontario Law Reports.