S. This section is entirely new. On occasion cases come to the umpire on appeal and the record is not sufficiently complete to enable the umpire to satisfactorily deal with the question for decision. The practical course of action is for the umpire to refer the case back to the court of referees or the Commission for reconsideration on the particular point. This would be similar to the practices of civil appeal courts.

**9.** The only change in this section is in the reference to paragraph (a) of section forty-three which is now section thirty-nine.