was held, on appeal to the Privy Council, that he was not entitled to this relief, but that the directors having mutually agreed with each other to become sureties to the bank for the same debt, they were entitled and liable to equal contribution inter se.

Ianson v. *Paxton* was relied upon by the respondent Whitfield in support of his contention, and Lord Watson, who delivered the judgment of their Lordships, said: "The respondent's counsel referred to the case of *Ianson* v. *Paxton*. With the same view they cited the case of *Macdonald* v. *Macgruder*, 2 Peters 470. These authorities were relied upon as establishing the doctrine that, where several persons mutually agree to give their indorsements on a bill as securities for the holder who wishes to discount it, they must be held to have undertaken liability to each other, not as sureties for the same debt, and so jointly liable in contribution, but as proper indorsers, liable to indemnify each other successively, according to the priority of their indorsements, unless it has been specially stipulated that they were to be liable as co-sureties," and his Lordship then went on to dissent from this doctrine.

Text writers have therefore in some instances concluded that *Macdonald* v. *Whitfield* overrules *Ianson* v. *Paxton*. It is submitted that it is not so. The circumstances were distinguishable. Both cases set out with the principle that the liabilities of successive indorsers inter se must, in the absence of all evidence to the contrary, be determined according to the ordinary principles whereby a prior indorser must indemnify a subsequent one. The prior endorser, therefore, who looks for contribution, or a subsequent indorser, who seeks indemnity, has the onus upon him to give evidence to the contrary.

Their lordships in *Macdonald* v. *Whitfield*, construed the bank's offer to make the advance as made upon the condition that the directors should become bound as co-sureties for the company. The bank did not require Macdonald to become surety for the company, that Whitfield should then become surety for him, and so on. What the bank asked for and obtained was the personal guarantee of the directors, and