

the same transaction, and the question arose as to whether a set-off of costs of one action against those in the other might be ordered notwithstanding the existence of the solicitors' lien. Younger, J., held that under Rule 989 he had a discretion, and inasmuch as the claim in one action might have been set up by way of counterclaim in the other, it ought to be allowed and be so ordered.

APPOINTMENT—DIVIDENDS—DECLARATION OF DIVIDEND AFTER DEATH OF TENANT FOR LIFE—TENANT FOR LIFE AND REMAINDERMAN—APPORTIONMENT ACT 1879 (33-34 VICT.

c. 35) ss. 2, 5.—(R.S.O., c. 156, ss. 2, 3, 4).

*In re Muirhead, Muirhead v. Hill* (1916) 2 Ch. 181. After the death in July, 1915, of a tenant for life of certain shares in a railway company, the company in September, 1915, declared a dividend on such shares for the half year preceding June 30, 1915, and it was held by Eve, J., that the apportionment Act, 1870 (see R.S.O. 156, ss. 2, 3, 4) applied and that the personal representative of the deceased tenant for life was entitled to the whole of these dividends. As under the Apportionment Act the tenant for life was entitled to the dividends accrued or to accrue down to the date of her death in July, 1915, and the remainderman to those which should subsequently accrue, and the mere fact that the dividends were not actually declared until after the death of the tenant for life was held not to defeat her right.

VENDOR AND PURCHASER—SPECIFIC PERFORMANCE—CONTRACT CONTAINED IN LETTER—SUBSEQUENT CORRESPONDENCE NOT AMOUNTING TO A NEW CONTRACT.

*Perry v. Suffields* (1916) 2 Ch. 187. This was an action for the specific performance of a contract for the sale of land. The contract was contained in letters, and after a complete contract had been arrived at by letters, the parties continued correspondence on which the purchaser relied as affording evidence that there had been no completed contract between the parties, but Sargant, J., held, and the Court of Appeal (Lord Cozens-Hardy, M.R., Pickford, L.J., and Neville, J.) agreed with him, that where there is a complete contract arrived at by letter, any subsequent correspondence not amounting to a new contract cannot, without the consent of both parties, get rid of the contract which they have already made.