a dividend of 10 per cent, and a bonus of \$700 on each share, and \$710 was accordingly paid to the defendant. This action was brought to compel a retransfer of the share and payment to the plaintiffs of \$710. The plaintiffs asserted that the transfer was made at the request of the defendant, without payment of money, merely for the convenience of the defendant. The defendant asserted that he paid the plaintiffs \$40, which was the value of the share at the time of the transfer, and that the transaction was a completed sale. He stated that he signed the undertaking to retransfer upon the representation of Witton. one of the plaintiffs, that the undertaking was a mere form. The question was, whether the transaction was a sale by the plaintiffs and a purchase by the defendant of one share, or whether it was a loan of the share to be returned on demand. The action was tried by Britton, J., and a jury, at Hamilton. The jury found, in answer to questions submitted to them, that the transaction was as stated by the plaintiffs and that the sum of \$40 was not paid by the defendant. Britton, J., said that, upon the answers of the jury, and upon the whole case, judgment should be entered for the plaintiffs, directing the defendant to transfer the share to the plaintiffs as trustees and to pay \$710 to the plaintiffs, with costs. I. F. Hellmuth, K.C., and E. H. Ambrose. for the plaintiffs. G. T. Blackstock, K.C., and J. A. Soule, for the defendant.

Polson Iron Works Limited v. Laurie—Laurie v. Polson Iron Works Limited—Divisional Court—Nov. 3.

Bailment—Contract—Work and Labour Expended on Boat—Loss of Boat—Negligence—Evidence Insufficient for Determination of Questions Raised—New Trial.]—Appeal by Laurie from the judgment of Meredith, C.J.C.P., 2 O.W.N. 1187, in favour of the Polson company for the recovery of \$500 upon their claim for work done by them upon the Knapp roller boat, and dismissing Laurie's action and Laurie's counterclaim in the Polson company's action for damages for the loss of the boat. A Divisional Court (Falconbridge, C.J.K.B., Riddell and Latchford, JJ.), ordered a new trial; the costs of the former trial and of the appeal to abide the event of the new trial. Riddell, J., who gave written reasons for judgment, said that there was no doubt about the law—the Polson company, having the custody of the boat, were bound to use reasonable care for its safety and to prove that they had used such care: Pratt v.