some good reason to shew for declining it. Such costs might properly be added to the bill of the successful party where the proposal comes from him or deducted from his bill where it emanates from the opposite side and has been rejected.

One matter which has been already agitated a good deal in the profession is the question of drawing up some scale of fees for the work done in the organization of companies and the ordinary transactions in real estate such as the purchase and mortgage of lands. There is no tariff expressly covering these matters and in the case of companies there is no general experience such as will accurately guide a solicitor engaged in such matters. Various firms make different charges; in all cases probably based, to some extent, upon the amount involved in the transaction and the responsibility incurred, as well as upon the work actually done, and it is a remarkable thing that such bills scarcely, if ever, appear before a taxing officer on solicitor and client taxations. These matters have been considered by a Committee of the County of York Law Association, but no report has yet been made.

Real estate agents have a recognized commission pretty were adhered to by them. This commission is generally two and one-half per cent, on the amount involved, and is based largely upon the fact that no charge is made unless a deal is consummated. A lawyer's work is usually just as great and the responsibility much greater, but he expects to receive his fee whether the deal is cl sed or not, and there is theoretically no element of uncertainty in it, the fees, therefore, should not be as high. In the writer's judgment one or two difficulties which will be encountered in fixing fees at a percentage of the amount involved in the case of real estate transections is the fact that people may be tempted in the larger transactions to suggest a fee which, while based somewhat upon the responsibility, will be disproportionate to the amount of work required. It would probably be found, however, to be of great assistance to the rank and file of the profession if a general scale of charges for work of this kind could be arrived at, based in all cases upon a