fere with the discretion as to costs exercised by the Court below under Art. 478, C.C.P.; and it is not necessary that the judgment of the Court below should set forth the "special reasons" for which the losing party is exempted from the payment of costs.—*Andrews et vir* v. *Wulff*, in Review, Johnson, Taschereau, Mathieu, JJ., Oct. 31, 1888.

Commercial Corporations—Tax on—45 Vic. (Q.) c. 22.

HELD:—That the Act 45 Vict. (Q.) c. 22 applies only to commercial corporations; and that persons associated as underwriters, but not incorporated, are not subject to the taxes imposed by the Statute in question.—*Lambe es qual.* v. *Allan et al.*, Johnson, J., Nov. 30, 1888.

Railway—Damage sustained by reason of the railway—Limitation of action—42 Vic., c. 9, s. 27; 2 R. S. ch. 109, s. 27.

HELD:—That injury sustained by a workman employed in the construction of a railway, while being moved on a gravel train, is injury sustained "by reason of the railway," and the action for indemnity is prescribed by six months under 42 Vict., c. 9, s. 27; 2 R. S. (Can.) ch. 109, s. 27.—*Marcheterre* v. *Ontario and Quebec Railway Co.*, Johnson, J., Oct. 17, 1888.

Negligence—Collision between vehicles — Damages—Sessional allowance as Senator.

HELD:—1. In an action of damages, arising out of a collision between plaintiff's two-wheeled cart and the defendants' omnibus, where it appeared to the Court that, notwithstanding the bad condition of the thoroughfare and the narrowness of the space in which the vehicles had to pass, a collision might have been avoided by the exercise of greater care on the part of defendants' driver, and at all events by stopping the omnibus when the difficulty of passing safely was perceived, that defendants were responsible for the damage.

2. That the loss by a member of the Senate of Canada, of his sessional allowance during the time he is disabled by his injuries, should not be included in the estimate of damages: but the total amount of damages allowed in this case being moderate and reasonable, and not complained of, the judgment was not disturbed.—*Thibaudeau* v. *La Cie. de chemin de fer Urbain de Montréal*, in Review, Johnson, Jetté, Loranger, JJ., Nov. 30, 1888.

Declaration of Partnership—C S.L.C., ch. 65—Partners all resident abroad—Registration of declaration after the sixty days—Effect of.

HELD:—1. (By the whole Court); that ch. 65 of the Consolidated Statutes of Lower Canada, which requires that a declaration of partnership be filed by persons associated in partnership in the province, does not apply where none of the members of the partnership reside in the province, and no penalty for non-registration can be recovered in such case.

2. That where the declaration prescribed by law has not been filed within sixty days after the formation of a partnership, but has been filed before the institution of an action for a penalty, such action will not be maintained. (Johnson, J., differing on this point, is of opinion that an action for the penalty lies in such case.)—*Jelly* v. *Dunscomb*, in Review, Johnson, Jetté, Loranger, JJ., Nov. 30, 1888.

Trustees and administrators—Powers of—Lease for nine years with stipulation for renewal for nine years longer — Nullity — Authorization to sue.

HELD:—1. That a lease for nine years, with a stipulation that the lessee should have a renewal on certain conditions for nine years longer, is in effect a lease for eighteen years, and an alienation, which is *ultra vires* of trustees and administrators of public property, unless specially authorized by their act of incorporation.

2. That administrators who have entered into such a contract are entitled to sue for the resiliation thereof, as regards the second term; and a clause in the lease, which provided that three months' notice of termination of the lease should be given to the lessee, could not avail to the latter after the first term had expired.