bonds, which they did; they claim 5 per cent., *i.e.*, $9,000, and have been allowed $2,700. The argument is substantially that they were employed by Beach Bros. as brokers, and should be paid the same amount as brokers would charge as brokerage or commission. Now, it is undoubtedly true that a person who happens to be a solicitor may be employed as a broker, just as he may be employed as an auctioneer or a gardener; but it is equally true that what these solicitors were employed to do is what is done by solicitors every day for their clients. The present case on the facts comes within Lord Langdale's test in Allen v. Aldridge, In re Ward, 5 Beav. 401, and the business was "business in which the . . . solicitor was employed because he was a . . . solicitor, in which he would not have been employed if . . . the relation of . . . solicitor and client had not subsisted between him and his employer:" see p. 405.

In re Baker Lees & Co., [1903] 1 K.B. 189, is a late instance of the application of this principle, that in such cases the fees to be paid are solicitors' fees and so are taxable.

The solicitors in the present case are not to be paid as brokers, but as solicitors.

There is no hard and fast rule as to the remuneration to be allowed for such services—it may be on a percentage basis, as was the case in Re Richardson, 3 Ch. Ch. R. 144, or a lump sum, as in Re Solicitor, 12 O.W.R. 1074. I adhere to the view expressed in the latter case, that "in proceedings taken by persons who indeed are solicitors, but who do not act differently or with any different right from those not solicitors, I cannot see why they should not be paid the same as any other person." But all that is for the taxing officer; so long as he does not err in principle, speaking generally, the Court on appeal will not interfere. It cannot be said that there is any error in the principles upon which the Taxing Officer proceeded in regard to this item; he is an officer of very great and varied experience, and we should not interfere. This the more that the learned Judge appealed from has affirmed the Taxing Officer.

(8) The solicitors, at the instance and in the interests of Beach & Co., became and acted as directors, &c., of the company. There is and can be no pretence that there was any impropriety in this, or that there was any conflict of duty to client and company—the client "owned" the company, which, indeed, as has been said, was formed for technical reasons.

This was work done for the clients; and, while there would be