

should be regarded as taxes, and that with regard to everything falling due after the 1st December, 1919, they should be borne by the purchaser.

8. There was nothing in the evidence justifying a charge of \$408 for culverts put in by the company in connection with the opening of the street.

9. There was no evidence to justify the allowance of \$245.30 in respect of a bill of costs.

10. Neither the receiver Davidson nor the defendant company was entitled to any allowance whatever for commission or expenses of collection. Davidson undertook to collect the moneys payable by sub-purchasers without remuneration, and the company undertook to be responsible for his acts. With respect to sales made under new agreements, of which the plaintiff is taking the advantage, he should pay the commission.

11. The company was ready to convey the Rothwell lots, and the question whether it was bound to convey without the consent of Rothwell was dealt with in para. 7 of the report. This was outside of the scope of the reference.

12. By para. 6 of the report, it was found that the Bratley lots formed part of the subject-matter of the contract. In this the learned Judge agreed with the Referee. The sale to Bratley was after the date of the agreement, and must have been predicated upon a forfeiture of pre-existing agreements.

13. The receiver had no right to any commission.

14. The Referee's award of \$500 damages against the defendant Davidson for inducing one Bettel to leave the service of the plaintiff could not be interfered with.

Some errors in the account should be corrected by referring to a statement made by one Clarkson, an expert accountant.

If the parties can readjust accounts in the light of the views expressed, the result may be embodied in an order. If not, the case must go back to the Master.

The costs of this appeal should be dealt with upon further directions.

RE STANDARD RELIANCE MORTGAGE CORPORATION—HALL'S CASE
—KELLY, J.—DEC. 1.

Appeal—Order of Referee in Winding-up Proceeding—Insufficient Material—Reference back.—An appeal by the liquidator of the corporation from an order of an Official Referee upon a reference for the winding-up of the affairs of the corporation. The appeal was heard in the Weekly Court, Toronto. KELLY, J.,