

incomprehensible that he had been longer allowed to remain a trustee. He thought one of the young ladies should have been appointed a trustee, when Ronald Grant was appointed, and Ronald was clearly liable to dismissal for drawing a salary of \$1,500 a year as agent while he continued a trustee. He was really being paid twice over for performing the duty of trustee. Judge Taschereau said if he could find words stronger than those used by Judge Tuck in the court below to condemn Mr. Grant's action in writing the letter to Mrs. MacLaren he would use them. Mr. Grant should have been dismissed forthwith, and he hoped, for the good name of the administration of justice in New Brunswick, that he would not be allowed to continue a trustee much longer. Judge Sedgewick said, in view of the fact that the appellants had urged the reference to the referee against the protest of Mr. Hazen, they should have been the last people to attempt to avail themselves of the objections they raised. The judgment confirms the finding of the court below, that the trustees improperly charged \$4,700 against the estate, and agrees in every respect with Judge Tuck's judgment."

We rejoice to know that such a slur upon the administration of justice has now been removed, and we would remind our readers that now, as in the time of Horace, *Raro deseruit pede pœna claudo*.

TAXATION OF GAS MAINS.

There are not two Acts on the statute book more fruitful of litigation and more difficult of construction than the Municipal and Assessment Acts. It may be prejudice, but it is at least worthy of remark that these two Acts are mainly the product of the lay mind. The lawyers in or out of the House have little or nothing to do with the framing of the provisions of these two chapters of legislation. But, on the other hand, there is nothing on the Ontario statute book which turns into the coffers of the legal profession so many fees as these two Acts. One of the latest illustrations of the uncertainty of municipal legislation has been afforded by the attempt by municipalities to tax the mains of gas companies. That two of the ablest County Judges in Ontario have delivered judgments diametrically opposite on this question is a sufficient justification for a reference to the subject.