has to be rebutted by other circumstances; but all the circumstances are to be considered, and an inference drawn from them as a whole, without attributing any undue weight to any one of them. He also held that on the evidence in this case a partnership was proved. It appeared that the partners were tenants in common of certain property on which they borrowed money, which they expended in adding a part of the mortgaged property to the adjoining workshops on which the partnership business was carried on, but it was held that this expenditure had not the effect of making the premises so added partnership property so as to descend as personalty on the death of one of the partners.

POWER—GENERAL POWER OF APPOINTMENT—EXERCISE OF POWER BY WILL—DEATH OF APPOINTEE BEFORE TESTATOR—DEVOLUTION OF APPOINTED PROPERTY.

In *Coxen* v. *Rowland*, (1894) 1 Ch. 406, a testatrix having a general power of appointment over certain real estate gave all the real estate which she might be possessed of or entitled to, or of which, by virtue of any power, she was competent to dispose, "in manner following"; and then after certain specific devises, in which she treated the property devised as her own, she gave the property which was the subject of the power to her husband, and also made him residuary devisee and legatee. Her husband predeceased her. The question then arose how the property, the subject of the power, should devolve. Stirling, J., was of opinion that she had indicated her intention that the power should be exercised, and that the property subject to it should be deemed hers for all purposes, and consequently went to her heirs and not as on default of appointment. The effect of this decision was somewhat curious, as in default of appointment the property would have gone to the heirs of the husband.

COSTS—INTEREST ON—JUDGMENTS ACT, 1838 (1 & 2 VICT., C. 110), S. 18—R.S.O., C. 67, S. 10)—ORD. XLII., RR. 14, 16 (ONT. RULE 891; ONT. JUD. ACT, S. 88).

In *Taylor* v. *Roe*, (1894) 1 Ch. 413, Stirling, J., decided that as under the Judgments Act, 1838 (1 & 2 Vict., c. 110)—(see R.S.O., c. 67, s. 10), an interlocutory order for payment of costs is to be deemed a judgment, therefore the costs bear interest from the date of the order. (See Ont. Rule 891; Ont. Jud. Act, s. 88.)