proceed with the incorporation or the issue of bonds, and that he could do nothing further about it. Plaintiff offered to pay him for his services, and suggested that he accept \$100 or \$200, but defendant said he wanted nothing.

In June 1912, plaintiff succeeded in effecting a sale of the milling property to another party, and in order to make title to the purchaser, he submitted to the defendant at Toronto for his signature re-conveyance of the property so sold, at the same time shewing to defendant a copy of the agreement with the purchaser. Defendant refused to sign, and informed the plaintiff that he was to be considered in the matter; plaintiff in reply again offered him \$200 as compensation for his services. Then defendants for the first time claimed that he was the real owner of the property, and that he wanted half the profits on the sale.

His contention now is that the conveyance from the plaintiff to him was intended to carry out an actual bona fide sale for the consideration of \$500, a sum very much less than the real value of the property he claims to have purchased.

There is no doubt whatever that there was no intention on the part of the plaintiff to make an absolute sale to the defendant, and that the transfer to the defendant was in pursuance of an arrangement by which the members of plaintiff's family were to be made to believe that the defendant was the owner so that a settlement with them might be more readily reached. The defendant could not have believed, and I am confident that he did not believe, that the arangement was to have any other effect or that it was entered into for any other purpose.

Plaintiff was, to some extent at least, under the control of the defendant, and relied upon him.

It is true that if the proposed scheme for incorporation and floating the bonds had been carried into effect defendant was to receive a percentage of the proceeds; this, however, was not carried out, and defendant from the time he obtained the conveyance from the plaintiff, not only made no attempt to carry it out, but expressly declared that he had abandoned the project.

The plainiff's account as to what took place at the various stages in the progress of the proceedings is borne out by many circumstances, and in important respects is cor-