goods as his own and not for the plaintiffs or as their agent; and in the opinion of Eady, J., it could only apply to cases where the wholesale dealer was in fact the plaintiff's agent.

COMPANY—Winding up - Proof of Claim as unsecured creditor--- Mistake -- Solicitor--- Lien.

In re Safety Explosives (1904) 1 Ch. 226. The solicitors of the company in liquidation, having a lien on the deeds and papers of the company, filed a claim, in which in forgetfulness of this lien, they stated they held no security. They subsequently applied to Buckley, J., to be allowed to withdraw the proof and file a new claim as secured creditors and valuing their security. Buckley, J., granted the application, but the Court of Appeal (Williams and Stirling, L.J.) held that it was not a case in which leave should have been granted but on different grounds. Williams, L.J., on the ground that the solicitors had not made out a case of inadvertence on their part, but even if they had they had lost their lien by parting with the deeds without calling the attention of the liquidator to their lien, and on the ground (with which Stirling, J., agreed) that the position of all parties, and especially that of the liquidator, had been altered since the proof was made.

STATUTE OF LIMITATIONS.—PRINCIPAL AND AGENT—MONEYS REMITTED TO AGENT FOR SPECIAL PURPOSE AND NOT ACCOUNTED FOR—EXPRESS TRUST—ACTION FOR ACCOUNT—(R.S.O. C. 129, S. 32.)

North American Timber Co. v. Watkins (1904) 1 Ch. 242, was an action by principals against their agent for an account, in which the defendant pleaded the Statute of Limitations. The facts were, that in 1883 the plaintiffs remitted to the defendant in America moneys for the purpose of buying therewith prairie lands. Lands were bought and paid for out of the moneys. In 1901 the plaintiffs, for the first time, discovered that the defendant had charged the plaintiffs more for the lands than he had actually paid. Kekewich, J. held that the defendant was an express trustee of the money and the Statute of Limitations was no defence.

PRACTICE PARTIES -BREACH OF TRUST-REPRESENTATIVES OF TRUST ESTATE,

In re Jordan, Hayward v. Hamilton (1904) 1 Ch. 260, was an action brought by a cestui que trust in respect of an alleged breach of the trusts of a marriage settlement. The original trustees of the settlement were Charles Jordan and Daniel Ludlow. Both