

(3) Items 1 to 27, charged at \$500, allowed at \$350; the clients are willing to allow only \$235.25.

(4) Items 28 to 62 charged at \$9,000; allowed at \$2,700; the clients would allow \$965.

This is also to be considered as No. 7, being the first point of the cross-appeal.

(5) A charge of \$600, which the clients say should be only \$338.12.

(6) A charge of \$5,000, allowed at \$2,549.98, which the clients do not admit.

Nos. 3, 5, and 6 are really pressed because the dockets of the solicitors are said to contain entries with amounts to the sum to which the clients desire the costs should be reduced; but this is not exactly the case, and many entries are not full. I can find nothing in the way of an estoppel, even if the contention of the clients as to the dockets were well founded—the solicitors are entitled to a reasonable sum for their services, no matter what their dockets do or do not shew.

As to Nos. 1, 2, and 4, while the Taxing Officer might have been justified in reducing the amounts allowed, I can see nothing in which he has erred in principle.

It cannot be necessary to elaborate authorities for the rule to be followed on an appeal from the Taxing Officer. I adhere to the opinion expressed in *Re Solicitor*, 12 O.W.R. 1074: "The Court must necessarily possess a general jurisdiction over the taxing officer in all matters to prevent any positive wrong to parties or suitors;" but we can give "no countenance to the proposition that, where the taxing officer has not made any mistake in principle, and the sum awarded is not so grossly large or small (as the case may be) as to be beyond all question improper, the Court can interfere with the discretion of the taxing officer." It is much such a case as when a motion is made to the Court against a finding at the trial—the Court, no doubt, has the power to set aside the finding, but it will not do so unless the finding is "beyond all question improper."

I may add that I can see no excess in the amounts allowed on any of the items—they should, as to Nos. 1, 2, and 4, be increased, if anything. It cannot be known to any one that the value of money has decreased and is decreasing—the same amount of money cannot command the same amount of services or of goods as formerly.

The appeal should be dismissed.

In the cross-appeal are two matters for consideration:—

(7) The solicitors were instructed to sell \$180,000 worth of