

in the proceedings "action No. 1." The other begun 30th May, 1906, is called "action No. 2." After the actions were instituted, the original defendant died, and they have been revived against his widow and executrix.

Upon the consent of all parties, both actions were referred for trial to the Master at Ottawa pursuant to sec. 29 of the Arbitration Act, R. S. O. 1897 ch. 62. The judgments of reference were made on different dates by different Judges, but are otherwise in identical terms. They provide "that the question of costs shall be disposed of by the Master, and that the party by whom any amount shall be found due pay to the party by whom such amount shall be found due the amount which the Master shall find to be payable."

The Master made his report in each case on 21st September, 1908.

In action No. 1, he finds the plaintiff entitled to recover from the defendant the legacy of \$1,000 which he claimed, with interest at 6 per cent. from 28th June, 1899. This finding is, however, expressly made subject to a second finding that having taken an account of all the dealings and transactions between the plaintiff and defendant mentioned in the pleadings, the plaintiff is indebted to the defendant in the sum of \$2,194.84. This amount is stated to be identical with what the Master by his report of even date in the second action found due by plaintiff to defendant in respect of the matters in question in action No. 2, and awards costs to the defendant.

By the report in action No. 2 the plaintiff is found not to be entitled to recover from the defendant the value of the 63 shares in the capital stock of J. McCarthy & Sons Limited, nor any amount, by way of damages, for the conversion or retention of such shares, or of the policies of insurance which the plaintiff alleged in his statement of claim the defendant had converted to his own use. The learned Master further finds, upon taking the accounts (including an account of the legacy referred to in his report on action No. 1), that the plaintiff is indebted to the defendant in the second action in the sum of \$2,194.84, and awards costs to the defendant. He also finds that upon payment to the defendant of that sum, and her costs in both actions, the plaintiff is entitled to have transferred to him the 63 shares and the policies of insurance. These in the meantime the defendant is entitled to have assigned to her by the registrar of the Court at Ottawa, to whom they had