

strictly followed, especially where the words are mandatory and there is nothing in the context to show they are permissive.

There being sufficient property upon premises upon which taxes were due out of which they could have been made, the taxes could not be legally returned to the treasurer under sec. 135 of R.S.O. (1887), c. 193, nor legally placed upon a subsequent collector's roll.

The requirements of that section are imperative; and where a collector did not conform to them in showing on his account delivered to the treasurer opposite to each assessment the reason he could not collect the taxes, and did not furnish a duplicate account to the clerk, the account so delivered to the treasurer cannot form a basis for any further proceedings to collect the taxes, and the affidavit provided for in s. 136 does not heal the breach of the observance of such requirements.

Judgment of MEREDITH, C.J., reversed on a point of law brought out in further evidence subsequently taken.

*Clute, Q.C., and J. W. McCullough, for appeal. Fullerton, Q.C., and W. C. Chisholm, contra.*

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Rose, J.] IN RE TORONTO BRASS COMPANY. [Dec. 3, 1898.

*Company—Winding-up—R.S.C., c. 129—Petition—Chambers.*

An order for the winding-up of a company, upon petition, under R.S.C., c. 129, may be made by a Judge in Chambers.

*J. Parkes, for petitioner. No one appeared for the company.*

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Street, J.] [Dec. 7, 1898.

CASSELMAN v. OTTAWA, ARNPRIOR AND PARRY SOUND R.W. CO.

*Discovery—Examination of officer of railway company—Roadmaster.*

In an action for damages for the death of the plaintiff's husband, who was killed while on duty as a fireman on a train of the defendants, an incorporated company, owing to the displacement of a switch:—

*Held*, that the roadmaster in charge of the section of the line in which the accident occurred, although he was under the control of the chief engineer, was an officer of the company examinable for discovery.

*J. L. McDougall, for plaintiff. C. J. R. Bethune, for defendants.*

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Street, J.] MCLEAN v. ALLEN [Dec. 10, 1898.

*Receiver—Equitable execution—Administrator ad litem—Ex parte order—Subsequent issue of letters of administration—Motion to set aside order—“Parties”—Rule 538—Administration—Advertisement for creditors.*

Motion by the Toronto General Trusts Company, as administrators of the estate of the original defendant, Edwin Allen, deceased, and by Charles