an "interim report," and the final report had not been made even at the time of the trial.

Nor could it be said that the defendants had in any way benefited by it. The only part of the work or material by which the defendants might ultimately have benefited was the information derived from the books of the companies, and that the plaintiff received under a promise of secrecy, and no part of it was communicated to the defendants.

In a number of the cases, the requirement of a seal or some other formality was held dispensed with on account of the subject-matter of the contract being comparatively unimportant, or a matter of routine or of frequent occurrence. There was no evidence in this case that the plaintiff had ever previously been called to advise where the sum of $30,000,000 had been even thought of or mentioned as the possible value of the property in question, or that he had ever previously thought of making a charge of $100,000 in the event of his advice being accepted and the campaign in favour of the purchase recommended resulting favourably; and it was probably equally novel to the city council.

The plaintiff was asked and urged by the Mayor, at the outset, to give an estimate of what his work would cost, and was informed that the city council had first voted $5,000 and afterwards $10,000 for the fees and disbursements of the other experts, Ross and Arnold; and the inference was that the Mayor expected that the plaintiff's remuneration would be somewhat on the same scale; and apparently the plaintiff did nothing to remove this impression.

The plaintiff entirely misconceived his position and what was required of him.

The appeal should be dismissed.

MAGEE, J.A., agreed with MACLAREN, J.A.

RIDDELL, J., read a judgment agreeing in the result.

HODGINS, J.A., agreed with RIDDELL, J.

FERGUSON, J.A., read a judgment agreeing in the result.

Appeal dismissed with costs.