

motion, but the Court of Appeal (Cozens-Hardy, M.R., Barnes, P.P.D., and Buckley, L.J.) reversed his decision. Cozens-Hardy, M.R., lays it down that where an express tenancy at will is created after the termination of a written lease, the terms of such written lease, so far as applicable, apply to such tenancy at will. The other members of the Court however based their conclusion on the letters which had passed between the parties.

PRACTICE—APPEAL—INTERLOCUTORY OR FINAL ORDER.

*In re Jerome* (1907) 2 Ch. 145, the Court of Appeal (Cozens-Hardy, M.R., Barnes, P.P.D., and Kennedy, L.J.) held that an order dismissing an application to review a taxation of a solicitor's bill between solicitor and client, is, for the purpose of appeal, an interlocutory and not a final order, and one from which an appeal can not be had without leave. The Court refused to lay down any general rule on the subject, and the reasoning of at least one of the judges turns upon the inconvenience, from the multiplicity of appeals, which might result if such an order were held to be final. Apart from decisions, one would rather incline to the view that any order which finally determines any matter of substance in the course of litigation should be regarded as a final order.

PRACTICE—COSTS—ADMINISTRATION OF REALTY — INCIDENCE OF COSTS—DIRECTION IN WILL TO PAY TESTAMENTARY EXPENSES OUT OF PERSONAL ESTATE.

*In re Betts, Doughty v. Walker* (1907) 2 Ch. 149 deals with a point of practice which we do not remember having ever seen applied in Ontario. The action was for the administration of a deceased person's estate who had died intestate as to her real estate, and by her will had directed her testamentary expenses to be paid out of her personal estate. In the course of the administration it became necessary to institute inquiries as to who was the testatrix's heir at law; and the question then arose whether the costs of such inquiry should be borne by the personalty, a question which is of course very material where the beneficiaries of the realty and personalty are not the same persons. Kekewich, J., held that though the effect of the English Land Transfer Act, 1897 (see Ont. Devolution of Estates Act, R.S.O. 127, s. 4), is to make the costs of administering real estate "testamentary expenses," yet that the ordinary practice