

four judges held that the Act was *ultra vires*. The other two judges held that it was valid, but their judgments rest upon grounds which could not be urged in favor of the Manitoba tax. All the judges agreed that the tax was indirect.

The profession are extremely patriotic, and the Provincial Government is no doubt in need of all the money they can secure, but the profession have a greater regard for justice for their clients, and must in their interest refuse to disburse their money illegally.

BRIEFS FOR TWO COUNSEL.

MR. Justice Pearson is reported, in *The Law Journal* (Eng.) for 31st May, p. 345, to have used the following language in the case of *Llanover v. Homfray*: "I beg to state most distinctly, I regret very much that there seems to be a disposition at the present time to cut down the costs of two counsel. I have heard it stated by other judges—and I entirely agree with it—that if this is to be done, I neither know how the leading counsel are to do their business properly, nor do I know how the junior counsel (and I say so with all respect to them) are to learn their business. As far as I am concerned, except in cases where really no leading counsel ought under any circumstances be retained, I am certainly not disposed to cut down two briefs on taxation."