

liability, setting up that the money was a gift, or if not, that the Statute of Limitations barred plaintiff's claim. Defendant's evidence that his father made him a gift of this \$300 was wholly uncorroborated. There was some doubt as to when the money came into defendant's custody, whether, as he averred, in 1889, or, as plaintiff said, in 1896. This action was begun in 1898. . . . Assuming that this money has been in Edward Nicholson's hands since 1889, he is not entitled to retain it. If he is an express trustee, which he may without any violent presumption be held to be, still retaining this money he cannot set up the statute. If not, having failed to establish a gift to himself, he must be held to have received the money for safe-keeping for his father, to be dealt with as he might request or direct. No request having been made and no direction given, the statute never ran in the son's favour: *In re Tidd*, [1893] 3 Ch. 154. The appeal upon this branch fails.

The Master also charged the appellant with \$412 received by him in 1895. . . . For want of corroboration appellant failed to establish his contention that there was a gift to him of these moneys. The appellant's liability to a charge of \$399 on account of the Clark mortgage was admitted before the Master. Upon the material it cannot be found that the Master erred in fixing \$331 as the amount with which the appellant should be credited in respect of his claim for services performed and goods furnished.

Appeal dismissed with costs.

Plaintiff moved to confirm a judgment which she procured to be irregularly entered upon the Master's report after defendant's appeal had been launched. This cannot be done, but plaintiff is now entitled to judgment upon the report in the usual form. She must pay to defendant all costs to which he has been put in endeavouring to protect himself against the irregular judgment and subsequent steps taken to enforce it. These costs will, after taxation, be set off pro tanto against plaintiff's judgment for debt and costs. The execution must go with the judgment on which it was founded. Two-thirds of costs of reference must be paid by Edward Nicholson. No costs of motion to confirm report.