

his decision on this point. Astbury, J., had also, on an interlocutory application of the trustees, Burns, & Hogg, ordered the company to transfer half the shares standing in their names into the joint names of Burns & Hambro. The Court of Appeal, however, considered that such an order could not be properly made on an interlocutory application and it was therefore rescinded.

CHARITY—CHARITABLE PURPOSES—BEQUEST FOR MASSES FOR SOUL OF TESTATOR—SUPERSTITIOUS USES—1 Edw. VI. c. 14.

*In re Egan Keane v. Hoare* (1918) 2 Ch. 30. A pecuniary bequest for masses for the repose of the soul of the testator was held by the Court of Appeal (Eady, M.R., and Warrington, and Duke, L.J.J.) affirming the decision of Eve, J., to be null and void as a superstitious use within the meaning of the statute, 1 Edw. VI. c. 14. In this Province such a bequest is held to be valid: *Elmsley v. Madden*, 18 Gr. 386; *Re Zeagman*, 37 O.L.R. 536, as the act of Edw. VI. is considered not to be in force in Ontario.

REVENUE—ESTATE DUTY—SETTLED LEGACY—DEATH OF TENANT FOR LIFE WITHIN TWELVE MONTHS FROM TESTATOR'S DEATH (SUCCESSION DUTY ACT, R.S.O. c. 24, s. 13).

*In re Harrison Johnstone v. Blackburn* (1918) 2 Ch. 374. In this case the simple question was whether or not the interest of a tenant for life in a settled legacy was liable to estate duty, he having died within twelve months after the testator's death, and therefore never having had any enjoyment of the legacy. Sargant, J., held that the interest of the life tenant was in such circumstances not dutiable: (Sec R.S.O. c. 24, s. 13).

COMPANY—DEBENTURE HOLDERS' ACTION—WINDING-UP—CONTRIBUTORS TO NEWSPAPER—"CLERK OR SERVANT"—PREFERENTIAL CLAIM—COMPANIES CONSOLIDATION ACT, 1908 (8 Edw. VII c. 69), ss. 107, 109—(R.S.C. c. 144, s. 70; R.S.O. c. 178, s. 98).

*In re Ashley Ashley v. The Company* (1918) 2 Ch. 378. In this action, which was brought to enforce the securities of holders of debentures of a newspaper company, an inquiry was directed to inquire as to creditors entitled to preferential payment, and claims were preferred by two persons who had acted as paid correspondents of the company in different localities for the purpose of gathering and supplying sporting news from time to time. They performed the work as they pleased and did not work under