action brought by B. against C. for $6,000, it was proved at the trial that the manufacturing scheme broke down through defects of the invention.

Held, affirming the judgment of the court below, that C. was liable for the amount guaranteed by his letter.

Appeal dismissed with costs.

Martin and *Gilman* for the appellants.

Greenshields, Q.C., for the respondent.

Quebec.] [Jan. 15.

WEBSTER *v.* SHERBROOKE.

Quebec license laws—R. S. P. Q., Art. 297—City of Sherbrooke charter—55-56 Vict., c. 51, s. 55—Powers of taxation.

By virtue of the first clause of a by-law passed under 55-56 Vict., c. 51, an Act consolidating the charter of the city of Sherbrooke, the appellant was taxed five cents on the dollar on the annual value of the premises in which he carried on his occupation as a dealer in spirituous liquors, and in addition thereto, under clause three of the same by-law, was taxed a special tax of two hundred dollars also for the same occupation. The Act 55-56 Vict., c. 51, provides at the end of one of the subsections enumerating the kinds of taxes authorized to be imposed (subsection *g*): "The whole, however, subject to the provisions of the Quebec License Act," Art. 297, R.S.P.Q., which limits the powers of taxation for any municipal council of a city to $200.

Held, affirming the judgment of the court below, that the power granted by 55-56 Vict., c. 51, to impose the several taxes was independent and cumulative, and as the special tax did not exceed the sum of $200 the by-law was *intra vires*: TASCHEREAU and GWYNNE, JJ., dissenting.

Appeal dismissed with costs.

Panneton, Q.C., for the appellants.

Brown, Q.C., for the respondents.

Quebec.] [Jan. 15.

FERRIER *v.* TREPANNIER.

Building—Want of repair—Damages—Art. 1055, C.C.—Trustees, personal liability of—Executors—Arts. 921, 981a, C.C.

Decisions of provincial courts resting upon mere questions of procedure will not be interfered with on an appeal to the Superior Court of Canada, except under special circumstances.

Where parties are before the court *quâ* executors and the same parties should also be summoned *quâ* trustees, an amendment to that effect is sufficient without the issue of a new writ.

Dame A. T. sued J. F. and M. W. F. personally, as well as in their quality of testamentary executors and trustees of the will of the late J. F., claiming $4,000 damages for the death of her husband, who was killed by a window falling on him from the third story of a building, which formed part of the general estate of the late J. F., but which had been specifically bequeathed to one G.F.