

as the tariffs are completed I intend to revise all the addresses, consolidate them, adding the Rules of Court, since, the Judicature Act, and annotated tariffs.

This brings me to a subject that I cannot help think-Taxations. ing is in an unsatisfactory state—that is the question of taxations. There are two taxing officers. It was intended that they should perform their duties under the superintendence of a Master. No such officer has been appointed, so they both follow their own views. Instead of there being one principle of action to apply to and govern taxations in the High Court of Justice, one considers himself a Chancery man and taxes according to the views taken of taxations in the old Chancery Court, the other is a Common Law man and taxes according to the views which prevailed in the old Common Law Courts. The consequence is that there are two systems of taxation, if I may so express it, the same as existed before the Judicature Act. I understand they do not agree, and there is no one to determine between them what is right. Both these officers before the Judicature Act performed their duties under the direction of a Master, to whom all questions of difficulty, all special matters, and disputed questions, and all the higher branches of taxation were referred for decision, such as the scale of costs to be allowed, the construction of verdicts and Rules of Court, and their effects on costs, revision fees, counsel fees, and the numerous difficult questions arising between attorney and client, sheriffs' fees, poundages, witness' fees, and all other questions lying beyond the ordinary detail of taxation.

All these questions are now to be determined by the present officers. It has occurred, and doubtless will occur again, that I direct you one way and the taxing officers hold another. You will find directions in the address immediately following the Judicature Act, in which I stated that certain fees should be allowed; they were disallowed by both taxing officers, and such disallowance has been held to be wrong on appeal. The only way I see to avoid confusion is for you, gentlemen, still to be guided by me in such matters until it is otherwise ordered; and if the taxing officers differ, wait until there is a distinct ruling on the question on an appeal, of which I will keep you informed at each annual meeting. I really do not see how it can be bettered as matters now are. My great desire is to keep you from being embarrassed by conflicting holdings, and the only way to accomplish that is that you should have one party to apply to in such matters, and on being advised