

be referred by the Master to a Judge, whose decision shall be final." *Stephens v. Rogers*, 6 M.R. 298; and *Searle v. Matthews*, W. N. 1883, 176, distinguished. *Blake v. The Manitoba Milling, &c., Co.*, 427.

*Held*, that if the parties choose to allow the taxation to be closed without insisting on such a reference, they should be taken as electing to be bound by the Master's judgment, and a Judge will not interfere on an appeal from the taxation. *Livingstone v. Rowand*, 298.

7. *Interpleader—Costs—Liability of execution creditor for—Abandoning on first return of summons—Company—Liquidator.*]—B. obtained a judgment against a joint stock company and placed a *fi. fa.* in the hands of the sheriff of the Eastern Judicial District. The sheriff seized certain goods, which were claimed by the Bank of British North America. The sheriff then obtained an interpleader summons. While the summons was pending, and after B. had obtained an enlargement, an order was made winding up the Company and appointing a liquidator. On the return of the summons, B. asked that the liquidator be substituted in his stead.

*Held*, that B. must either take an issue, or be barred and pay the costs of the claimant and of the sheriff.

B. also placed a *fi. fa.* in the hands of the sheriff of the Central Judicial District, who also seized certain goods, which were claimed by A. The sheriff notified B's solicitors, who replied, advising him to interplead. On the first return of the interpleader summons, B. abandoned.

*Held*, that B. was not liable for costs.

8. *Costs—Taxation of—Carrying in objections before Master—Chamber order—Attending to settle—Attending to hear judgment—Instructions to defend.*]—On an appeal from a taxation of costs on the equity side of the Court, it is not necessary that the applicant should have carried in his objections before the Master, but in the event of his succeeding on a ground not taken before the Master, he may be ordered to pay costs.

The costs of settling a chamber order allowing an appeal from the Referee as to the amount of security for costs, are simply the costs of an ordinary attendance for the order.

On the equity side of the Court, no fee is allowed to counsel or solicitor for attending to hear judgment. The fee with brief covers this.

Only one fee is allowed for instructions to defend, irrespective of the number of defendants. No such fee is taxable as instructions for answer.

It was sought to tax a fee to agents in Toronto, for revising and settling an affidavit of documents on the ground that the head office of the defendant bank was there. The usual charges for preparing the affidavit had been allowed the solicitors in Winnipeg.

*Held*, that this item should not be allowed.

*Earl of Shrewsbury v. Trappes*, 8 Jur. N. S. 586, distinguished.

Letters and telegrams sent for