

Section 111 of the Inland Revenue Act, relied on by counsel for the defendant, as indicating a contrary intention, does not, when examined, bear out the interpretation sought to be put upon it; nor does its position in the statute lead to the conclusion that it has any relation to the clause in question here. . . . It is not equivalent to a provision such as was decisive in *Paul v. Hargreaves*, [1908] 2 K.B. 289.

The question submitted should be answered in the negative, and the case remitted to the Police Magistrate.

HIGH COURT DIVISION.

LENNOX, J.

OCTOBER 6TH, 1913.

MCGREGGOR v. CURRY.

Executors—Action against—Evidence to Establish Contract between Plaintiff and Testator—Corroboration—Laches—Acquiescence—Statute of Limitations—Trust—Company-shares—Delivery of—Dividends—Appropriation—Waiver—Costs.

Action against the executors of one Curry, deceased, to compel the transfer to the plaintiff of ten shares of the capital stock of the Ford Motor Company, pursuant to an alleged contract between the plaintiff and the deceased, or for damages or other relief.

A. R. Bartlett and Urquhart, for the plaintiff.

A. C. McMaster, for the defendants.

LENNOX, J.:—There seemed to be unanimity of opinion at the trial as to the good character, good faith, and truthfulness of the plaintiff. This does not dispense with the necessity for corroboration; but, granted that this statutory requirement is complied with, the testimony to the plaintiff's unimpeachable character, and my own observation of the manner in which he gave evidence, disinclines me to accept without question the very severe comments now made upon his testimony by counsel for the defendants.

I find that there is sufficient corroboration of the plain-