

accomplishing it, if he can establish that the result of his and the defendant's joint efforts was success.

What particulars are to be furnished before defence must depend upon the facts of each case. As stated on p. 114 of Odgers on Pleading and Practice, 6th ed., the only general rule that can be laid down is that there must be particulars sufficient to apprise the Court and the other party of the exact nature of the question to be tried.

In this case I think the plaintiff has satisfied this rule, and that the statement of claim and particulars are sufficiently explicit to enable the defendant to properly frame his statement of defence.

Appeal dismissed with costs to be paid by defendant in any event.

DECEMBER 7TH, 1907.

C.A.

RE CONIAGAS MINES CO. AND TOWN OF COBALT.

*Assessment and Taxes—Income Tax—Mining Company—
Surplus from Year's Operations after Paying Expenses—
Distribution in Dividends—"Income Derived from the
Mine"—Assessment Act, sec. 36 (3).*

Appeal by the company from a decision of the Ontario Railway and Municipal Board dismissing an appeal by the company from a decision of the Court of Revision for the town of Cobalt affirming an assessment of the company, in 1907, by the town, for \$100,000 in respect of income from their mines.

The appeal was heard by MOSS, C.J.O., OSLER, GARROW, MACLAREN, MEREDITH, J.J.A.

H. H. Collier, K.C., for the company.

E. D. Armour, K.C., for the corporation of the town of Cobalt.