

If Glass was an ex-officer of the bank when his examination was taken, he was not a person examinable for discovery under Con. Rule 439 (a). The right to examine such persons ceased when the original of that Rule was passed in June, 1903. But, even if he was then plaintiffs' local manager, his examination could not have been given in evidence at the trial, under the express terms of that Rule. And if such examination could not be proved by putting in a copy certified by the examiner as an examination regularly taken, neither could it be proved in the roundabout method adopted at the trial, by calling the examiner or stenographer to prove what the examinee had said. Nor were Glass's statements admissible as admissions or statements made by an agent of the plaintiffs, for (first) they were not statements or admissions made at the time of the transaction, and (second) he was no longer agent of the plaintiffs when he made them.

So far, therefore, as defendant has to rely on anything said by Glass, her defence fails.

It may be that . . . *Adams v. Cox* in the Supreme Court will be found to support the defence, but the evidence is not entirely satisfactory as regards the circumstances under which the bank acquired the note, and the knowledge of the agent of the facts necessary to be found to establish the defence.

We are of opinion that . . . the case calls for a new trial, at which the evidence of Glass and defendant's husband may be given, and the whole transaction more thoroughly sifted than at present appears to have been done.

The costs of the last trial and of the appeal must be costs in any event of the cause to plaintiffs.

MARCH 28TH, 1906.

C.A.

RE INTERNATIONAL BRIDGE CO. AND VILLAGE  
OF BRIDGEBURG.

*Assessment and Taxes—Assessment Act, 4 Edw. VII. ch. 23*  
—*Appeal from Decision of Court of Revision—Powers of*  
*Appellate Tribunals—International Bridge—Application*  
*of sec. 43 of Statute—Exemption—Excessive Valuation*  
—*Business Assessment—Income Assessment.*

Appeal by the company under sec. 76 (6) of the Assessment Act, 4 Edw. VII. ch. 23, from a decision of a board of