ground that the machine would not do the work contracted for. In preparing for trial the plaintiffs, believing it to be necessary to procure information as to the quantities of the different classes of refuse to be consumed by the machine, delivered interrogatories, the answers to which did not satisfy plaintiffs. On appeal to this court from the order of Mathers, J., sustaining an order of the referee dismissing the plaintiffs' application for further details of information to be given by defendants in answer to the interrogatories.

Held, per HOWELL, C.J.A., and RICHARDS, J.A., that plaintiffs were not entitled on the appeal to an order requiring the city to furnish estimates or opinions of its officers as to the quantity of manure produced throughout the city, although such officers had means of forming such opinions.

Per Perdue and Cameron, JJ.A., that such information should be furnished.

The court being equally divided, the appeal was dismissed without costs.

Aikins, K.C., and Wilson, K.C., for plaintiffs. T. A. Hunt, and Auld, for defendants.

Full Court.]

ST. VITAL v. MAGER.

[May 21.

Highway—Width of great highways in Manitoba—R.S.C. 1906, c. 19, s. 9—Survey of road.

Appeal from judgment of MacDonald, J., noted vol. 44, p. 746, dismissed with costs.

## KING'S BENCH.

Mathers, J.] [May 5. In re Ideal House Furnishings and City of Winnipeg.

Winnipeg charter—Business tax—Charge on goods in premises for business tax imposed—Distress—Winding-up—Liquidator—Assessments, when taken to be made—Taxes when due—Mistake in name of party assessed.

1. A liquidator appointed to wind up a company, under chapter 144 of the R.S.C. 1906, is not an assignee for the benefit of creditors within the meaning of s. 382 of the Winnipeg charter, 1 and 2 Edw. VII. c. 77, so that there is no priority