

ance account several sums which should have been properly charged to the capital account; and otherwise has failed fully to account for other profits. A general account was asked with special declarations of liability. The defendant pleaded as a matter of law that the Court has no jurisdiction.

A. B. McBride, for the plaintiffs.

A. Millar, K.C., for the defendants.

HON. SIR JOHN BOYD, C.:—It was admitted that the agreement sued on was not of a voluntary character between the signatures but was the outcome and the effective expression of terms and regulations imposed by the Ontario Board of Railway Commissioners by its order duly made on the application of Waterloo. The agreement itself was after execution submitted to and approved of by the same Board as appears by its order dated 2nd September, 1910. The objection having regard to these conditions is well taken. The policy of the Legislature that questions such as these between municipalities and street railways as to their operation and mutual relations, financial or otherwise, should be exclusively dealt with by the Railway Board specially constituted for that purpose. Once having laid hold of a matter within its jurisdiction, that Board is seized of it for all purposes of working out details of any directions given by the Board. It is for the Board to interpret and give effect to its own orders and to deal with differences arising out of these orders, and this the Legislature intends for the very purpose of expeditious and appropriate adjustment without having recourse to the intervention of the Courts. Ample machinery is provided by the Statute for dealing with the adjustment of the accounts and the ascertainment of the net profits on a right footing satisfactory to the Board—which gave the direction. Reference *passim* to the Statute of 1906, 6 Edw. VII. ch. 31, will shew how abundant are the powers and methods entrusted to the Board for administrative and supervisory purposes. Thus sec. 16 gives power to the Board to dispose of any complaint that there has been a failure to do the thing called for by the agreement in question, *viz.*, to pay a full and proper one-quarter of the net profits. And again more particularly as applicable to the present situation the group