

is the subject of the bills of costs is "business connected with the profession of an attorney or solicitor, business in which the attorney or solicitor was employed because he was an attorney or solicitor, or in which he would not have been employed if he had not been an attorney or solicitor." This language of Lord Langdale, M.R., in *Allan v. Aldrich*, 5 Beav. 401, is quoted by Romer, L.J., in the latest case dealing with the character and scope of professional work as formulating the test which is to determine whether or not the services rendered are such as entitle or subject the solicitor to a taxation of his bill under the Solicitors' Act.

In England there are special statutory provisions for the taxation of the bills of parliamentary agents, and where all the services rendered by a solicitor are such as a parliamentary agent not a solicitor might have rendered, the English Court of Appeal has held that a bill for such services is not taxable under the Solicitors' Act, but if the work done, and for a which a bill is rendered, includes services rendered not merely as a parliamentary agent, but such as only a solicitor would be retained to give, the fact that work which might have been done by a parliamentary agent is included in the bill, does not preclude the right of either the solicitor or the client to have the whole submitted to taxation under the Solicitors' Act: *Re Baker, Lees, & Co.*, [1903] 1 K. B. 189. The fact that we have no special provisions for the taxation of the costs of parliamentary agents affords an additional reason for holding that the bill now under consideration is subject to taxation under the Solicitors' Act.

"Where the employment of a solicitor is so connected with his professional character as to afford a presumption that his character formed the ground of his employment by the client, there the Court will exercise this jurisdiction:" *In re Aitken*, 4 B. & Ad. 47.

The fact that there is no tariff applicable to the services rendered presents no obstacle to a taxation, which, in such a case, proceeds having regard to the nature and value of the services rendered and the business done: *O'Connor v. Gemwill*, 26 A. R. 27, pp. 39, 40; *In re Attorneys*, 26 C. P. 495, 498; *In re Johnston*, 3 O. L. R. 1; *In re Chisholm and Logie*, 16 P. R. 162; *In re Richardson*, 3 Ch. Ch. 144.

Were it admitted that there was an agreement between the client and the solicitors for a fixed remuneration for the services rendered, that fact would render the *ex parte* order