

have failed to establish their right to taxes, they are not to be debarred by this judgment from taking any other steps open to them, if under the Assessment Act they are entitled to any other remedy; nor are their rights to be prejudiced in respect of the lands which are found not to belong to the defendants, as against those lands or the true owners thereof. The plaintiffs are entitled to their costs of action except in so far as they have been increased by the inclusion of claims on which they have not succeeded, and to the costs of the reference and sale; these costs to be against the defendants other than the defendant Clarkson, the liquidator of the defendant land company, who is not subject to liability therefor: *Fraser v. Province of Brescia Steam Tramways Co.* (1887), 56 L.T.R. 771; *Kent v. La Communauté des Sœurs de Charité de la Providence*, [1903] A.C. 220. G. H. Kilmer, K.C., and J. R. Rumball, for the plaintiffs. H. W. Mickle, for the defendants the Trusts and Guarantee Company Limited. S. H. Bradford, K.C., and Jesse Bradford, for the defendants the Imperial Land Company and Clarkson.

CORRECTION.

In *WINDSOR AUTO SALES AGENCY v. MARTIN*, ante 130, the reference to the judgment of *LATCHFORD, J.*, should be "7 O.W.N. 471."