

entitled during the continuance of the partnership to interfere in the affairs of the partnership, yet on the dissolution of the firm he was entitled to have the accounts then taken and the actual share of his mortgagor ascertained as from the date of the dissolution. The English Partnership Act, 1890 (53 & 54 Vict., c. 39), has sometimes been described as merely a codification of the pre-existing law of partnership, but on this particular point it appears to be somewhat more, for by s. 31 it has settled the rights of an assignee or mortgagor of a partner which previously were in doubt. The adoption in Ontario of the English Partnership Act has already been suggested in these notes, and the suggestion will no doubt be some day carried out; the sooner the better. The English Sale of Goods Act is another codifying Act which should also be adopted.

COSTS—SOLICITOR—TAXATION AT INSTANCE OF CESTUI QUE TRUST—BILL PAID BY TRUSTEES MORE THAN TWELVE MONTHS—SOLICITORS' ACT, 1843 (6 & 7 VICT., c. 73) SS. 37-41—(R.S.O. c. 174, ss. 45-49).

In re Wellborne (1901) 1 Ch. 312, Kekewich, J., upon the application of a cestui que trust, made an order for the taxation of a bill of costs rendered to a trustee by his solicitor more than twelve months after its payment by the trustee: (1900) 1 Ch. 55 (noted ante vol. 36, p. 492). On appeal from his order, however, the Court of Appeal (Lord Alverstone, C.J., and Rigby and Williams, L.JJ.) held that according to the settled practice of the Courts, s. 41, which excludes the right to tax except in case of special circumstances after the lapse of twelve months from the payment of the bill, applies to an application by a third party as well as to one by the party liable on the bill. We may observe that R.S.O. c. 174, s. 45, has been assumed and construed to be as wide as the English Act, s. 39: *Sanford v. Porter*, 16 Ont. 565; *Re Skinner*, 13 P.R. 276; but a comparison of the two Acts will show that while the English Act expressly enables a cestui que trust to obtain a taxation of his trustees' bill, R.S.O. c. 174, s. 45, is limited to the case of a third person liable to pay or who has paid the bill, though not chargeable therewith as principal. Whether a cestui que trust comes strictly within that category appears to be open to doubt. The point never seems to have been raised, and, if it should be, it might be contended that even if the application by a cestui que trust is not authorized by R.S.O. c. 174, nevertheless s. 39 of the English Act is in force in Ontario under the Jud. Act, s. 28.