

inasmuch as the saving of outlay thus effected presumably enhances the amount of the dividends on the shares. Neither on this branch of the case, i.e., the effect of the agreement set up in the pleadings, nor on that touching the claim to exemption under sub-sec. 7 of sec. 10 of the Assessment Act—the provisions of which as affecting the shares and dividends in question must be read in connection with sub-clause (i) of sub-sec. 1 of the same section—does the case seem to be of such importance or to present such special reasons for treating it as exceptional as to justify the allowance of a further appeal.

Motion refused with costs.

ERRATUM.

In *Munro v. Smith*, ante at p. 456, 9th line from the top and following lines, strike out all the words from “but it is very obvious” to the end of the paragraph. These words were inserted owing to a misapprehension.