practice. The writ was issued against the defendants by their firm name. The firm had been dissolved without (as the judge found) the plaintiff's knowledge, before action (see Ont. Rule 317). One of the partners was domiciled in England; the other was a foreigner, domiciled in France. The writ was served on the manager at the place where the business of the firm purported to be carried on. The Frenchman applied to set aside the service, on the ground that at the time of service and when the writ was issued he was the sole owner of the business, and under *Russell* v. *Cambefort*, 23 Q.B.D., 526 (see *ante* p. 8), he could not be sued by serving the manager. Chitty, J., however, held that under Ord. ix., R. 6 (Ont. Rule 265), coupled with the proviso to Ord. xvi., R. 14 (Ont. Rule 317), service on the manager was good service on the firm, notwithstanding one of its members was a foreigner, domiciled abroad, and notwithstanding the dissolution—because service on the manager was good service on the member of the firm in England, and service on one partner was good service on all, according to *Pollexfen* v. *Sibson*, 16 Q.B.D., 792, notwithstanding some of them were out of the jurisdiction, and therefore he held the Frenchman was well served.

COMPANY—RESERVE FUND—DIVIDEND—BONUS—CAPITAL OR INCOME—TENANT FOR LIFE.

In re Alsbury, Sugden v. *Alsbury*, 45 Chy.D., 237, a question arose similar to that discussed in *Worts* v. *Worts*, 18 Ont., 332, as to whether bonuses paid to shareholders of a company out of a reserve fund were to be deemed capital or income. The memorandum of association of the company provided for increase of capital. The articles provided that the directors might declare dividends, and before recommending a dividend they might set aside out of profits a reserve fund for contingencies, equalizing dividends, and other specified objects, and that they might declare and pay interim dividends. Shares in the company were settled by will. At the testator's death, the reserve fund was £3,000; subsequently it was increased to £9,000. The directors thereafter resolved to divide £15,000, as "special bonus," and this amount was paid as "interim dividend," in April, 1889. About £5,000 of extraordinary expenses were incurred, and a further dividend of £10 per share was paid, in November of that year, when the reserve fund was reduced to £2,000. North, J., held that the tenant for life of the settled shares was entitled to the whole amount divided as income of the shares. In *Worts* v. *Worts*, 18 Ont., 332, a similar conclusion was arrived at.

TRUST—ADMINISTRATION—OVER-PAYMENT TO BENEFICIARY—LIABILITY OF BENEFICIARY TO REFUND OVER-PAYMENT.

In re Winslow, Frere v. *Winslow*, 45 Chy.D., 249, was an action for the administration of a testator's estate, which was divisible among the testator's two sons and two daughters. It appeared that the estate had been managed for a long time by one of the executors, who had paid large sums, in respect of their shares, to each of the beneficiaries, but to the sons more than to the daughters—and the residue of the estate was now insufficient to equalize the shares. Under these circumstances, it not being shown that the deficiency had not arisen from a wasting of the estate subsequent to the payments to the sons, North, J., held