of an experienced solicitor's clerk that he believed that on a taxation of the plaintiffs' costs, as they appeared in their costs' ledger, at least one-sixth would be struck off; but it appeared that the amount of the costs charged in the costs ledger exceeded by £7 8s. 4d. the amount of costs actually charged, and with that exception there was no evidence of any overcharge, or of any error in the rest of the account. Under these circumstances, Romer, J., dismissed the action, and his judgment was affirmed by the Court of Appeal (Lindley, Smith, and Davey, L.JJ.), who, although of opinion that, in strictness, it was the defendant's duty to have informed the plaintiffs that they were entitled to have a bill rendered, and to have it taxed, yet their neglect to do so was not of itself sufficient to entitle the plaintiffs to open the settled account.

COMPANY—WINDING UP—CONTRIBUTORY—AGREEMENT TO ACCEPT PAID-UP SHARES.

In re Macdonald, Sons & Co., (1894) 1 Ch. 89, was an application to remove from the list of contributories of a company being wound up the names of the applicants. The facts were that the company in question was formed for selling medicated food and wine, and in order to promote the business of the company an offer was made to the applicants, who were practising doctors, to give them paid-up shares in the company in consideration of their recommending the company's wares to their respective patients. The company had, in fact, no power to issue paid-up shares, but they issued certificates for paid-up shares to the applicants, who accepted the offer. None of the applicants were placed on the register of shareholders. After the winding-up proceedings were in contemplation, but before their commencement, the secretary wrote to the applicants to return the certificates, as the shares had not been allotted, and they were accordingly returned, but the liquidator nevertheless placed the applicants on the list of contributories. The Court of Appeal (Lindley, Smith, and Davey, L.JJ.) agreed with Williams, J., that the applicants were not liable as contributories, as an agreement on their part to accept paid-up shares could not make them liable to accept unpaid shares. Some of the judges, however, seemed to think that the bargain in question was anything but creditable to the applicants as professional men.