Whether or not the company is what is called a one man company, can make no difference in the principle. Such a company is an entity, and is subject to the general law respecting joint stock companies, the policy of which seems to be entirely against such a practice. The rule, or, as it might perhaps better be called, the presumption, in the case of directors, is, that the services as director are to be gratuitous. See per Bowen, L. J., in Hutton v. West Cork R. Co., 23 Ch.D. 654, at p. 672. Although, of course, by observing the formalities prescribed by the statute, provision may lawfuly be made for payment. See the Ontario Companies Act, 1912, sec. 92.

There is certainly no evidence of an express promise to pay for these services; and I agree with Britton, J., in thinking that the circumstances do not justify the necessary inference of an implied promise by the clients, for which reason I agree with Britton, J., that the item should not be allowed, and that the judgment of the Divisional Court should to that extent at least be reversed.

Then as to the main question. The clients contend that, notwithstanding the large amount already taxed off, the bills are still grossly excessive in several particulars, a contention so far not acceded to either by Britton, J., or in the Divisional Court. The contention is, therefore, one under the circumstances not easy to maintain in this Court. None of the members of this Court, nor of any of the Courts who have passed upon the matter, can or will pretend to either the knowledge or experience of the learned senior Taxing Officer, universally acknowledged to be an exceptionally capable and competent official. And, if the matter could properly be regarded as it evidently was, both by Britton, J., and in the Divisional Court, as not involving any principle, but merely a question of amount —in other words of "more or less" under some stated or acknowledged principle, I for one would not think of interfering. Britton, J., in his judgment said: "Re Solicitor, 12 O. W.R. 1074, is binding upon me. In that case the authorities are cited and the conclusion reached that 'where the Taxing Officer has not made any mistake in principle, and where the amount is not so grossly large or small (as the case may be) as to be beyond all question improper, the Court ought not to interfere with the discretion of the Taxing Officer.'" Riddell, J., in delivering the judgment of the Divisional Court, refers to the same case, which was a judgment of his own, and uses practically the same language. And the language itself correctly expresses what, after looking at a number of cases upon