and were paid into Court by the bank. The defendants and the receiver were out of the jurisdiction.

Grayson Smith, for plaintiffs, relied on Re Parker, 16 P. R. 392, and cases there cited.

C. S. MacInnes, for receiver.

THE MASTER.—Mr. MacInnes argued that the present case was distinguishable from Re Parker, as there the executrix was herself the actor, and so was properly ordered to give security; but here the receiver should have been made a party defendant to the action, and submitted to be so made now, if necessary.

Mr. Smith declined to go into any such question at present, stating that he was prepared to meet the argument at the proper time.

I think this case is not distinguishable from Re Parker. The receiver must give security within 10 days, either by bond for \$100 or payment into Court of \$50. If the security is given, the costs of this motion will be in the cause.

If security is not given, then the costs of this motion will be to plaintiffs in any event.

WINCHESTER, Co.J.

NOVEMBER 8TH, 1904.

RE PALMERSTON PACKING CO.

ALLAN'S CLAIM.

Sheriff—Seizure of Company's Property under Execution— Interruption by Winding-up Order—Right to Fees and. Poundage—Rule 1190.

The sheriff of the county of Wellington made a preferential claim upon the assets of the company in liquidation of \$16.47 for fees, mileage, seizure, etc., and \$108.70 for poundage on \$2,623.26, total \$125.17, in an action of Brown v. Palmerston Pork Packing Co.

The claim came before WINCHESTER, Co.J., acting as a special referee under an order made pursuant to the Dominion Winding-up Act.

H. M. Mowat, K.C., for claimant.

D. Henderson, for liquidator.