there was no stipulation that inter se they should become sureties for each other. In *Ianson* v. *Paxton*, however, this was exactly what the manager who made the advance did do. He said in effect to Paxton: "If Iansen is as good as you say, you may indorse the note with safety and will incur no responsibility." He in fact did point out to Paxton that the effect of his indorsement was only to make him liable for the default of parties prior to him upon the note. The Court of Error and Appeal held that Iansen failed under these circumstances to show what is the very foundation of the right to contribution, co-suretyship. The dictum of Lord Plunkett, above quoted, was directly applicable, and the undertaking of Paxton was a collateral or subsequent suretyship, not co-suretyship. The principle eliminated by the decision in *Ianson* v. *Paxton* is that the bare fact alone that the successive indorsers of a bill or note are accommodation indorsers is not sufficient; they are not necessarily to be regarded as co-sureties. That must depend upon all the facts of each particular case. In *Macdonald* v. *Whitfield* their Lordships held the evidence proved the relation of co-suretyship, and in *Ianson* v. *Paxton* the Court held that it did not.

Before the decision in *Ianson* v. *Paxton*, the rule seems to have been that all it was necessary to show to entitle indorsers to contribution was that they were accommodation indorsers. Although the earlier cases in our own Courts may upon the particular facts and circumstances of each have been rightly decided, it is submitted that the dicta of the judges who decided them were too wide. Thus in *Mitchell* v. *English*, 17 Gr. 303, at p. 304, Strong, V.C., says, "It is equally well established that accommodation indorsers of a negotiable security are to be considered as co-sureties, irrespective of the order of their liability on the instrument itself." An opinion which he himself receded from in *Ianson* v. *Paxton*, p. 468.

The principles deducible from the cases are:

(1) That where indorsers have mutually agreed to indorse a bill or note for the same holder for the same debt, co-suretyship exists, and they are inter se liable to mutual contribution: *Macdonald* v. *Whitfield*, 8 App. Cas. 733.