

But I must not be understood as expressing any dissent from the opinion of my noble and learned friend Lord Watson, that the act of a person outside of and hostile to the trust cannot *per se* effect an alteration of the truster's dispositions with respect to the vesting of interests in his estate. I agree with him in thinking that there is no indication in the trust-deed that the testator intended in the event of his wife repudiating its provisions to appoint the period of vesting to be other than that expressly directed. And it would certainly be strange if in the absence of such indication the act of a third person could thus affect the position and unequivocal directions contained in the instrument.

On the subordinate question, whether, apart from the point I have already discussed, the right to the heritable subjects directed by the 5th, 6th, and 7th disposition to be specifically conveyed to certain of his children vested at the testator's decease, or whether such vesting was postponed, and the conditions of gift over and survivorship were applicable to these subjects, I have nothing to add to what has been said by Lord Watson.

Their Lordships ordered that the said interlocutors complained of in the said appeal be, and the same are hereby reversed, except in so far as they relate to the expenses of process incurred by the parties in the Court below: And it is further ordered that the cause be and the same is hereby remitted back to the Second Division of the Court of Session with instructions to sustain the action of multiplepounding, and proceed therein in so far as it relates to accumulations of trust income accrued and to accrue after the 23rd of May 1886 to decree against the said judicial factor for payment of the capital of the estate in his hands of the foresaid expenses as and when the same may be taxed, and *quoad ultra* to dismiss the action.

Counsel for the Appellants—Sir H. Davey, Q.C.—Graham Murray. Agents—Murray, Hutchins, & Company, for E. A. & F. Hunter & Company, W.S.

Counsel for the Respondents James Muirhead & Others—Sir R. Webster, Att.-Gen.—Watt. Agents—A. Beveridge, for Robert Denholm, S.S.C.

Counsel for the Respondent J. B. Crellin—Sol.-Gen. Darling, Q.C.—Rigby, Q.C. Agents—Burton, Yeates, Hart, & Burton, for Macandrew, Wright, & Murray, W.S.

COURT OF SESSION.

Saturday, June 21.

SECOND DIVISION.

[Lord Kyllachy, Ordinary.]

TOLMIE v. PAROCHIAL BOARD OF URRAY.

Local Authority—Water Supply—Assessment—Public Health (Scotland) Act 1867 (30 and 31 Vict. c. 101), secs. 89 and 94.

The Public Health (Scotland) Act 1867, sec. 89, sub-sec. 6, provides—"It shall be lawful for the local authority to borrow for the purpose of constructing . . . such works as are herein authorised for providing a supply of water, . . . and on the security of the after-mentioned special water assessments, where such exist, and of general assessments, or either of them such sums of money . . . as the local authority shall deem necessary for that purpose, and to assign the said special water assessments, and general assessments, or either of them, in security of the money to be so borrowed." Sec. 94, sub-sec. 1, provides—"Where any special water supply district has been formed, as hereinbefore provided, the expense incurred for the water supply within the same or for the purposes thereof, and the sums necessary for payment as before mentioned of any money borrowed for water supply purposes as hereinbefore provided, shall be paid out of a special assessment which the local authority shall raise and levy on or within such special district in the same manner and with the same remedies and modes of recovery as are herein provided for the district of the local authority." Sub-sec. 2 of this section provides—"All charges and expenses incurred by the local authority in executing this Act, or any of the Acts hereby repealed, and not recovered as hereinbefore or after provided, may be defrayed out of an assessment to be levied by the local authority along with, but as a separate assessment from, any one of the assessments hereinafter mentioned in this section."

The local authority of a parish formed a district thereof into a special water supply district, and in order to repay a sum borrowed by them to pay for the cost of the works, they imposed on the special district the maximum assessment authorised by the Act. The maximum assessment proved insufficient, although it did not appear that the local authority had wilfully or knowingly incurred expenditure in excess thereof. *Held* that they were entitled to make up the deficiency by assessing the whole other lands and heritages within the parish at the rate of 4d. in the £.

The parish of Urray, which lies partly in Inverness-shire and partly in Ross-shire, is a very large parish, having a length of nearly forty miles. In 1884 the local authority, the parochial board of the parish, formed the village of Tarradale or Ord and some adjacent lands into a special water supply district under the Public Health (Scotland) Act 1867, and afterwards formed the same area into a special drainage district under the same Act. In order to execute the works necessary for carrying out this purpose they had to borrow money to the extent of about £1400 on the security of their statutory powers of assessment. When the districts were formed the local authority, in order to pay the interest on the borrowed money, imposed an assessment of 2s. 6d. per £ upon the special district, viz., 2s. 3d. upon the special water district, and 3d. upon the special drainage district. This was the maximum amount of assessment they could levy from the district under section 1 of the Public Health (Scotland) Amendment Act 1871 (34 and 35 Vict. c. 38). The sum realised, however, in this way was insufficient to meet the charges, and accordingly, by a minute of 22nd April 1889 the local authority resolved to assess and did assess the lands and heritages within the parish (excluding the special water and drainage district) at the rate of 4d. per £ on the assessable rental of the parish, one-half to be paid by the proprietors, and the other half by tenants and occupiers.

John Tolmie, farmer, Gilchrist, in the said parish, but not a ratepayer within the said special district, besides a number of others, refused to pay the assessment imposed. He brought an action against the parochial board of the parish, as the local authority thereof, to have it declared that the resolution of 22nd April 1888 was illegal and *ultra vires* of the local authority, and that they were not entitled to levy the said assessment. He averred that the estimated expense of the works executed in the district, which had been largely exceeded, was disproportionate to the small number who could possibly be benefitted by the scheme. He further averred that the assessment of 4d. per £ on the assessable rental of the parish was unauthorised by the 93rd, 94th, and 95th sections of the Public Health Act, and that they were *ultra vires* of the defenders and utterly illegal.

The defenders explained that the operations complained of had been forced upon them by the action of the Board of Supervision, and the expense was increased by opposition and a necessary application to Parliament for a provisional order.

The defenders pleaded—“(2) The assessment complained of having been legally and properly laid on by the defenders, they should be assolvizied with expenses.”

The Public Health (Scotland) Act 1867, sec. 89, sub-sec. 6, provides—“It shall be lawful for the local authority to borrow for the purpose of constructing . . . such works as are herein authorised for providing a supply of water . . . and on the secu-

urity of the after-mentioned special water assessments, where such exist, and of general assessments, or either of them, such sums of money . . . as the local authority shall deem necessary for that purpose, and to assign the said special water assessments, and general assessments, or either of them, in security of the money to be so borrowed.” Sec. 93 provides—“Where any special drainage district has been formed as hereinbefore provided, the expense of the sewerage and drainage incurred by the local authority within the same, or for the purposes thereof, and the sums necessary for payment as before mentioned of any money borrowed for sewerage purposes as hereinbefore provided, shall be paid out of a special assessment, which the local authority shall raise and levy on and within such special district in the same manner and with the same remedies and modes of recovery as are herein provided for the district of the local authority.” Sec. 94, sub-sec. 1, provides—“Where any special water supply district has been formed, as hereinbefore provided, the expense incurred for the water supply within the same or for the purposes thereof, and the sums necessary for payment as before mentioned of any money borrowed for water supply purposes as hereinbefore provided, shall be paid out of a special assessment which the local authority shall raise and levy on or within such special district in the same manner and with the same remedies and modes of recovery as are herein provided for the district of the local authority.” Sub-sec. 2 of this section provides—“All charges and expenses incurred by the local authority in executing this Act, or any of the Acts hereby repealed, and not recovered as hereinbefore or after provided, may be defrayed out of an assessment to be levied by the local authority along with, but as a separate assessment from, any one of the assessments hereinafter mentioned in this section.”

Upon 11th March 1890 the Lord Ordinary (KYLACHY) assolvizied the defenders from the conclusions of the summons, and found them entitled to expenses.

“*Opinion.*—The pursuer here is a ratepayer in the parish of Urray in Ross-shire, and he seeks to have it declared that the local authority of the parish are not entitled to impose an assessment over the whole parish to meet their obligations for money borrowed in connection with the introduction of a water supply into a certain special water supply district within their bounds. It is not disputed that the maximum assessment within the special water supply district is insufficient for the purpose, nor is it disputed that the money in question has been spent, or that it has been borrowed on the security of the whole assessments which the local authority can impose. But the pursuer's contention is that on a just construction of the Public Health Act it is in no circumstances competent to assess the parish generally for any part of the expenses of drainage works or water works executed for the benefit of a special drainage or special water supply district.

“The facts of the case are shortly these.

The parish of Urray, which is a large parish, having a valuation of about £13,500, includes within it the village of Tarradale, which in 1884 appears to have been in a highly insanitary condition, so much so that the Board of Supervision appear to have put pressure upon the local authority to compel, *inter alia*, the introduction of a proper water supply. With this view the village and a small surrounding district, having a valuation in all of about £450 per annum, was formed under the provisions of the Public Health Act into a special water supply district, and estimates having been taken, and the usual procedure followed, the local authority entered into contracts for the execution of water works. Owing, however, to opposition on the part of landowners, and the necessity for obtaining a provisional order so as to exercise compulsory powers, the cost of the works, including the legal expenses, seems greatly to have exceeded the original estimate. The exact figures do not appear, but the total outlay is said to have been about £1400, being, as the respondents state, about three times the amount estimated, and this sum of £1400 having been borrowed by the respondents they have now to provide for the payment of the interest, and I presume also some instalment of the principal. For this purpose they lately imposed upon the special district the maximum assessment which the Act authorises, and that assessment being admittedly insufficient, they further, and at the same time in order to make up the deficiency, assessed the whole other lands and heritages within the parish at the rate of 4d. in the £, this assessment being imposed in virtue of the second subsection of section 94 of the Act, which subsection provides that 'all charges and expenses incurred by the local authority in executing this Act, or any of the Acts hereby repealed, and not recovered as hereinbefore or after provided, may be defrayed out of an assessment to be levied by the local authority along with but as a separate assessment from any one of the assessments hereinafter mentioned in this section.'

"In short, the local authority having incurred, as they say in good faith and in execution of the Act, expenditure which they have no other means of meeting, propose to treat that expenditure as falling under the head of general expenses incurred in executing the Act.

"The pursuer does not allege that the local authority when they incurred the expenditure in question were in the knowledge that it would exceed the resources of the special water supply district, or that they omitted to take previous estimates for the work as prescribed by section 80 of the statute, or that the expenditure was in any other way unlawfully incurred. But he founds upon the first sub-section of section 94 of the statute, which provides as follows—"Where any special water supply district has been formed, as hereinbefore provided, the expense incurred for the water supply within the same or for the purposes thereof, and the sums necessary for payment as before mentioned of any

money borrowed for water supply purposes as hereinbefore provided, shall be paid out of a special assessment which the local authority shall raise and levy on or within such special district in the same manner and with the same remedies and modes of recovery as are herein provided for the district of the local authority.

"The question is, whether the above provision overrides the provision before quoted of section 94, sub-section 2, with respect to expenses not otherwise recoverable. The pursuer maintains that it does, and that it does so to the effect (1) of preventing the local authority from pledging their general assessments in security for money borrowed for the benefit of a special district, and (2), and in any view, from throwing the ultimate liability for any part of such borrowed money upon any part of the parish outside the special district.

"The question as to the defenders' power of borrowing for a water supply depends upon the construction of the 89th section of the statute, sub-section 6. That sub-section is expressed in similar terms to the 86th section, which deals with the power of borrowing for sewers. The power is thus expressed:—"It shall be lawful for the local authority to borrow for the purpose of constructing . . . such works as are herein authorised for providing a supply of water . . . and on the security of the after-mentioned special water assessments where such exist, and of general assessments, or either of them, such sums of money . . . as the local authority shall deem necessary for that purpose, and to assign the said special water assessments, and general assessments, or either of them, in security of the money to be so borrowed." The defenders say that whatever may be the ultimate incidence of the burden as between the parish generally and the special district, the above enactment is conclusive as to the power of a local authority to give a creditor from whom they borrow the security of their whole assessments, general and special.

"On this matter I am of opinion that the defenders are right. I do not see that the language of the statute admits of any other construction. The pursuer was unable to suggest any case to which the power of pledging both assessments was applicable, if not to the present. And I can moreover quite understand why the Legislature, while contemplating that each special district should ultimately bear its own burdens, should at the same time arm the local authority with the power of pledging its whole assessments for money borrowed, so as to give the creditor the largest possible security, and thus enable the local authority to obtain the money on the best possible terms. It follows therefore, in my opinion, that the creditors from whom the respondents have borrowed the £1400 in question, have a good claim against the defenders' general assessments, and that in order to meet their claims the defenders are bound if necessary to lay on such assessment as that which is here complained of. And if this be so, it rather

seems to me to be conclusive of the matter as regards this action. The creditors who have lent the money are entitled to be paid, and it is not suggested that there is any other source from which they can be paid except by laying on the assessment complained of. In a question with the creditors, therefore, the defenders are bound to lay on that assessment, and the question of relief as between the two parts of the parish, or as between the parish and the members of the local authority, is an after question which may be raised in another form, and which cannot, in my opinion, affect the legality of the present assessment.

"I may say, however, that I do not at present see how if the maximum assessment has already been laid on in the special district, any further redress can be had by the outside parishioners. I incline to think that the present is just one of these cases which the provisions of section 94, sub-section 2, were intended to cover. It is of course the duty of the local authority in constructing works for the benefit of a special district, to take due precautions against the cost of the works exceeding the resources of that special district, but if through unforeseen circumstances their estimates are as here largely exceeded, I do not see how the excess can be regarded otherwise than as part of the general expenses in executing the Act.

"It may be, that if the members of the local authority wilfully and knowingly incur expenditure in excess of what the maximum assessment provided by the Act for that expenditure is sufficient to meet, they may incur to the ratepayers personal liability, but no such question is raised here, and on the whole matter I have come to the conclusion that the defenders are entitled to absolvitor, with expenses."

The pursuer reclaimed, and argued—The local authority having formed this special water district could only assess for the works performed on the district within its limits. The ratepayers outside the limits got no benefit from the works, and ought not to pay for it—*Edmonstone v. Kilsyth Police Commissioners*, June 9, 1882, 9 R. 917. Section 94, sub-section 1, of the Public Health (Scotland) Act contained the ruling provision as to assessments for special water supply districts, and by that section the special assessment could only be levied upon the property within the district. The 89th section related solely to the local authority's power to borrow, and could not be held to increase the defenders' power to levy an assessment upon property outside the special district, when it was specially provided that only that district should be liable.

The respondents argued—There was a very strong case here for creating the special water district, as the Board of Supervision had ordered it; and the local authority had to borrow the money in order to carry out the order. They therefore borrowed the money under sec. 89 of the Act, and they had to repay to the lenders what they had

got in a legal manner. The only way to do this was to levy an assessment. They had assessed the special district to the full extent they were permitted, and the only other resource open to them was the general property in the parish. There was no real repugnancy between the first and second sub-sections of the 94th section of the Act.

At advising—

LORD JUSTICE-CLERK—This is a somewhat peculiar case. It appears that in 1884 the local authority, the parochial board of this parish, formed a particular part of the parish into a special water supply district under the Public Health (Scotland) Act 1867, and afterwards formed the same district into a special drainage district under the same Act. In order to perform these operations certain works had to be carried out, and the local authority, as was indeed necessary, contracted a debt so as to pay the contractors who were carrying out the works. It turned out, however, that the works, which apparently had been ordered by the local authority in the proper exercise of their jurisdiction, when executed cost a great deal more than could be supplied by imposing the maximum assessment which they were entitled to impose upon the special water district. For the purpose, therefore, of paying the persons who had provided the funds necessary for paying the contractors who did the work, it was necessary for the local authority to raise the money in some other way, and the way they took was by imposing an extra assessment upon the whole parish. That action is challenged by the defender as being illegal, and the question in the present case is whether the local authority in acting as they have done exceeded the powers given to them under the Public Health (Scotland) Act 1867?

The Lord Ordinary is of opinion that they have not exceeded their powers under that Act, and after full consideration of the case I am of opinion that the conclusion of the Lord Ordinary has reached is the right one.

The 94th section of the Public Health (Scotland) Act by its 2nd sub-section provides—"All charges and expenses incurred by the local authority in executing this Act or any of the Acts hereby repealed, and not recovered as hereinbefore or after provided, may be defrayed out of an assessment to be levied by the local authority along with but as a separate assessment from any one of the assessments hereinafter mentioned in this section;" and then these Acts are named, the police assessment and that for the relief of the poor. The 89th section, which by its 6th sub-section relates especially to the manner in which the money is to be raised for defraying the expense of the works which have to be undertaken in providing a special water district, provides—"It shall be lawful for the local authority to borrow for the purpose of constructing, purchasing, or enlarging, or re-constructing such works as are herein authorised for providing a supply of water for the use of the

inhabitants of the district . . . and on the security of the after-mentioned special water assessments, where such exist, and of general assessments, or either of them, such sums and at such times as the local authority shall deem necessary for that purpose;” and then there is power to assign the assessments and other regulations for carrying through the transaction.

Now, it seems true that the intention of the Legislature in framing this Act was not to tie up the local authority in its power of giving security for money borrowed to pay for certain works done within the special water district to the assessment which could be laid upon that special water district, but that it intended to give the local authority the power of pledging both the local assessment and the general assessment over the whole parish as security that the work contracted for would be paid for, even if the assessment over the special water district did not provide all the money that was required. One would naturally have thought that the Legislature would have made some such provision in the Act. That reading of the statute is, I think, consistent with common sense. The special district is to bear all the amount of the cost of the works performed for its benefit so far as these can be defrayed by the maximum assessment levied upon the special district, but if there are any liabilities which cannot be disposed of in this manner a rate for the purpose must be put upon the whole parish. The works which more immediately benefit the special district may also directly benefit the whole parish, and indeed may save it from disaster.

It may be that this mode of meeting the present obligations does not really relieve the special water district from the duty of paying for the works rendered necessary by its creation, but that question is not before us, and I give no opinion upon it. It may be, however, that after the assessment upon the whole parish has been collected, and the debt to the contractors wholly wiped off, that the local authority may still keep up the maximum rate of assessment upon the special water district for the purpose of keeping up the works until in the course of time it has repaid the money which the rest of the parish was forced to advance under the general assessment. But, as I said, I give no opinion whether that is the intention of the Act of Parliament or not.

I have therefore come to be of opinion that the interlocutor of the Lord Ordinary is right, and ought to be adhered to.

LORD YOUNG—After giving full consideration to this case I am disposed to concur in the opinion your Lordship has expressed, but I cannot say I have not found difficulty in arriving at that conclusion. There are weighty considerations both ways, but the consideration which has chiefly weighed with me is that expressed by the Lord Ordinary and your Lordship in the chair.

I would put it this way. I cannot pronounce that under the terms of the Act the

local authority is not entitled to incur any expense in forming this special water district beyond what they can raise under their maximum power of assessment in the special water district itself. If it had been meant to do so it is a simple provision, and could have been stated in express terms. I know there are words in the Act which are said to imply that provision, but I do not think they do. The money must be raised to pay these expenses properly incurred, and the only thing which the lenders know of the security upon which they are providing the money is the amount of property in the parish and the maximum amount which can be raised by assessment upon that parish.

This local authority raised the money which it is admitted it is within the rateable power of the parish to pay. I think that in the first place it was the duty of the local authority to put the maximum assessment upon the property within the special water district if necessary, and if the amount so raised is enough to meet the creditors' demands they are not entitled to go beyond the special district. But when that amount fails to meet these demands, how are the expenses for work properly done to be met? Are the lenders of the money to go without repayment, or are the members of the local authority to pay it out of their own pockets? Now, these are two most undesirable results, but they are both avoided by the construction of the Act which the Lord Ordinary holds, and the view which he takes of the effect of the effect of the second sub-section of the 94th section. I think that the result he reaches is a reasonable one, and it avoids both of these undesirable results I have mentioned. I think we should adhere to the Lord Ordinary's interlocutor.

LORD RUTHERFURD CLARK—I have come to be of opinion, although not without a good deal of hesitation, that the judgment of the Lord Ordinary is right.

LORD LEE—I need not say that it is with distrust of my own opinion that I have arrived at a different conclusion. But I am bound to say that I am unable to reach the result arrived at by your Lordships. I cannot find it consistent with the statute to hold that the assessment in question is sanctioned by the second sub-section of clause 94.

It appears to me that the statute has contemplated such a state of affairs as exist in this parish, and in very many of the parishes of Scotland, viz., that there is a populous place, or several populous places, which may require to be provided with special facilities for obtaining a water supply or executing sewage works. The parochial boards appointed under the Poor Law Acts, as an existing and suitable body, is appointed to be the local authority. But it is not entrusted with unlimited powers of assessment. Under sub-section 3 of clause 94, as amended by the Act of 1871, the whole assessments for drainage, water, and general purposes cannot in any year exceed

2s. 6d. in the pound; nor is it left without directions as to the incidence of certain assessments. Provision is made as regards drainage by clause 76, and as regards water supply by clause 89, sub-section 5, for the formation of special districts. These special districts are to be formed upon a requisition of not fewer than ten inhabitants of such district, and I think that the statute clearly recognises the fact that these districts may have interests and responsibilities with respect to water supply and drainage peculiar to themselves, and which are not shared by the other districts of the parish interested in the general purposes of the statute, and subject to its provisions as regards such general purposes.

This, I think, is quite apparent from the provisions of clause 93 as to drainage, and the first sub-section of clause 94 as to water supply. It is there enacted that where a special district has been formed for either of these special purposes, the expense incurred by the local authority for drainage or water supply, "and the sums necessary for payment, as before mentioned, of any money borrowed" for these purposes, "shall be paid out of a special assessment which the local authority shall raise and levy on and within such special district." It is further provided by the last part of clause 94 that where a special district has been formed, and drainage or water supply provided therein, "the lands and premises within such special district shall not be liable to assessment for the expense of making sewers and drainage works (or supplying water) for other parts of the district of the local authority."

The question in this case is, whether, notwithstanding the express and peremptory language of clauses 93 and 94, a local authority which has incurred expense for water supply in a special district exceeding the amount leviable upon such district under their statutory powers is authorised to impose an assessment for the deficiency upon the other portions of the parish?

It is contended that this is authorised by the terms of the provision for general expenses contained in sub-section 2 of clause 94, which enacts that "all charges and expenses incurred by the local authority in executing this Act, and not recovered as hereinbefore or after provided, may be defrayed out of an assessment to be levied by the local authority along with, but as a separate assessment from the assessment for the relief of the poor where the local authority is a parochial board." The words "and not recovered as hereinbefore or after provided" are said to be applicable to an assessment for expenditure incurred upon the water supply of a special district, and not recoverable from, because not leviable on, that district. I think that the words admit of a construction which is consistent with the express enactment of sub-section 1, and that they cannot be construed as the Lord Ordinary has construed them without doing violence to the provisions of the statute. These limit the powers of assessment to 2s. 6d. in all. But the construction of the Lord Ordinary would lead to this,

that a local authority might incur expenditure upon a special district for water supply which should exhaust their powers of assessment not only within the special district but all over the parish, the result being that the local authority should have no assessable power left for the general purposes of the statute. This, I think, is not consistent with a reasonable construction of the Act. I think that the more reasonable construction of the words is that they apply to irrecoverable arrears of an assessment properly imposed in conformity to the directions of the statute. These in the meantime may be met out of the assessment for general purposes consistently with the ultimate incidence of the expenditure upon the special district in terms of sub-section 1. But I find nothing in the terms of sub-section 2 to warrant the idea that the local authority is authorised to incur an expenditure upon the water supply of a special district which they cannot "raise and levy on and within" that district in terms of subsection 1. The words, I think, assume that the expenditure has already been lawfully imposed by assessment upon the parties liable under the statute, and not recovered from as hereinbefore provided. Here the condition of the argument is that the local authority had no power to levy and impose upon the special district the amount which they propose to assess upon the other portions of the parish.

Reference was made in argument to the borrowing powers in clause 89(6). But these in my opinion do not extend or affect the power of the local authority to impose assessments. They only authorise the local authority to pledge both special and general assessments in security of repayment.

I have only one other observation. It is this, that I am not aware that the provisions of the statute in sub-section 2 have ever been so read before. It is not within my experience either as a Sheriff or as a member of the Board of Supervision that such an assessment is known in practice. There have been many cases in which the water supply of a burgh or populous place has involved an expenditure exceeding the statutory limit, but I have an impression that in such cases a provisional order or other statutory authority has usually been obtained. I do not know any case, and none was said to have occurred, in which the excessive expenditure was levied as here proposed, on the landward part of a parish forty or fifty miles in length, by an assessment under the second subsection of clause 94.

I regard the decision of your Lordships as involving an extension of the powers of a local authority which is not reconcilable with the provisions of the Public Health Acts 1867 and 1871.

The Court adhered.

Counsel for the Appellant—C. S. Dickson—A. S. D. Thomson. Agent—William Officer, S.S.C.

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