

equivalent. But notwithstanding the payment of the debts in equal shares, would it not still be open to a partner to claim that any discrepancies or over-charges in the accounts should be adjusted on the division of the assets? If so, then it is not quite clear why the mere payment of the debts in equal shares should be considered necessarily to involve any presumption of an admission of the accuracy of the accounts.

There was, however, in *Tooth v. Kittredge*, a further element which weighed with the Supreme Court, and that was the fact that the partners were brothers-in-law, and the alleged over-charge was not set up between the partners themselves, but between one partner and the judgment creditor of the co-partner, and, as seems to have been inferred, for the purpose of defeating the creditors' claim. This circumstance seems to have led the Court to doubt the bona fides of the claim, and inclined it to regard the evidence as establishing acquiescence, which possibly it would not have done had the question arisen strictly between the partners themselves.

In *Betjemann v. Betjemann* (1895), 2 Ch. 474, the action was brought for an account by the executrix of a deceased partner under the following circumstances: A father and his two sons had carried on business in partnership, which commenced in 1856 under a verbal agreement. One of the sons married in 1870, from which time it was continued under a new agreement until the father died in 1886, after which date the sons continued the business until the death of one of them in 1893; there having been no settlement of accounts between the partners, the executrix of the partner who died in 1893 brought action for an account from 1886 to 1893; the defendant claimed that the account should be taken from 1870, to which claim the plaintiff set up the Statute of Limitations. The defendant claimed and proved that the plaintiffs' testator had misappropriated the funds of the partnership under circumstances amounting to a concealed fraud, and the Court of Appeal (Lindley Lopes and Rigby, L.J.J.) held that the Statute of Limitations was no bar to the defendants' claim, to have the accounts taken from 1870, or even from 1856, if he desired it, and that even assuming that the statute