

made, by accountants. But that may be necessary, on both sides, if there really be substantial differences between the parties as to all or any of the few general items I have mentioned. The plaintiff must prove his case, if it be not admitted; and having proved it *prima facie* the defendant must meet it with like or other evidence.

The balance sheet is in the Master's office on file, and if the plaintiff's witnesses prove that, according to the partnership books, it is correct, then the plaintiff's case is established *prima facie*; and surely that is enough without further waste of time and money in accounts which would be only transcriptions of the books in whole or in part; enough at all events until some real difficulty arises. So too, I cannot but think, would be a simple account of the amount of loss on each of the three contracts and of the amounts paid in by, and paid out to, each of the partners, proved by the manager, by the books and in fact, or by competent accountants, from the books. If any question really arises as to improper entries in the books, that too, of course, is a matter of evidence easily dealt with.

It is not made quite plain just what accounts the plaintiff was directed to bring in. If they were to be merely, or substantially, a copy of the manager's books, that would be a very costly and quite unnecessary undertaking; and quite unnecessary too, if it were a somewhat condensed rendering of the same accounts. The books themselves are available and competent witnesses ought to be able to make plain to the Master, in not many words, whether they shew a profit or loss in each of the three contracts.

I cannot, but think, that the better way to deal with the matter now is to discharge the order now standing against the plaintiff as to furnishing further accounts; and direct the Master to proceed with the hearing of the matters referred; without in any way restricting his power to direct such further accounts to be brought in as he may find necessary, if any, as the reference proceeds.

I shall not make any order as to the costs of this appeal or as to the proceedings which have given rise to it.