affirmed the Divisional Court in holding that as the partnership had never been formally wound up, the Statute of Limitations did not apply. This decision the Supreme Court reversed, holding that as Kittredge had access to the books wherein the alleged excessive charges were entered, it must be assumed that he inspected them before paying the debts in equal shares, and agreeing to a division of what assets remained, and that this constituted evidence of acquiescence on his part in the charges now objected to. But the learned Chief Justice, who delivered the judgment of the Court, also says, "I entertain a strong opinion that the Master was right as to the acquiescence, *and also as to the Statute of Limitations*": citing *Noyes* v. *Crawley*, 10 Ch. D. 31.

The general rule on the subject is thus stated in Lindley on Partnership, 6th Ed., p. 512: "So long as a partnership is subsisting and each partner is exercising his rights and enjoying his own property, the statute has, it is conceived, no application at all; but as soon as a partnership is dissolved, or there is any exclusion of one partner by the others, the case is very different, and the statutes begin to run": citing *Knox* v. *Gye*, L.R. 5 H.L. 656. In *Miller* v. *Miller*, 8 Eq. 499, a partnership business had been discontinued more than six years before the suit was commenced, but there had been no dissolution, and it was held by Stuart, V.C., that the Statute of Limitations was no bar to the plaintiff's right to an account. *Noyes* v. *Crawley*, 10 Ch. D. 31, to which the learned Chief Justice of the Supreme Court refers, was also a suit for an account, but in that case the partnership business came to a final termination in 1861, and the defendant admitted £787 to be due to the plaintiff, but no subsequent acknowledgment had been given by the defendant, and it was held that as the suit was not commenced until 1878, the statute barred the plaintiff's right. It does not appear that there had been an actual dissolution in 1861, but there was the further fact which did not exist in *Miller* v. *Miller*, of the stating of an account and the admission of a balance to be due by one partner to the other—to which the payment of the debts in equal shares in *Toothe* v. *Kittredge* appears to have been deemed