

under the name of "controller," was appointed to carry on this business in their places; and that was done.

So that the mere taking of the accounts seems to involve the amount of profit or loss in each of these three contracts, and the amount paid into the concern by each of the partners, and the amount paid out, if any, to each of them. With these items in mind it seems to me that progress might well be made, and perhaps the end well reached without any elaborated accounts. At all events it would be quite safe to get under way, and to proceed until some real obstacle should arise, if it ever should.

A rule which we ought all to bear in mind, and which perhaps ought to be written in more conspicuous letters, requires that "the Master shall devise and adopt the simplest, most speedy, and least expensive method of prosecuting the reference."

Every partner is, of course, bound to account to his co-partner for his dealings and transactions in partnership matters; and the Master has, of course, power to require any party to bring in any account that should be brought in by him. But in this case there do not yet appear to have been any such dealings or transactions; the business was done through a manager appointed by the parties to do it for them. So that it seems to me to have been erroneous to treat the case as one of accounting by the plaintiff and surcharging and falsifying by the defendant.

It was the manager's duty to have had proper accounts kept, and balance sheets, and other information as to such accounts, and the business generally, rendered to each partner; and it was equally the right and duty of each partner to see that this was done; and there is no good reason for assuming that it was not. How then can the plaintiff be treated as if he alone had managed the whole business of the co-partnership, and were chargeable and accountable as if he were a sole trustee; even if there were need for accounting in the manner in which the Master, from the first, seems to have thought to be, in form at all events, imperative? It further accounts be needed why should not the manager yet prepare them, and prepare them at the cost of the firm. But I cannot think anything of the sort is really necessary.

It is said that the plaintiff has already gone to an outlay of \$1,000 in having the partnership books and accounts examined and audited, and a comprehensive balance sheet