The only change made in the Respondent's own statement of his payments, is by the alteration of the date, 9th October 1851, to the true date, 9th October 1850.

By appendix A, it appears that the amount due on the 1st November, 1854, instead of being only £52 11s. 6d., as pretended by the Respondent, really amounted to £136 11s. and an examination of Appendix B. shews an indebtedness at the same date of £123 12s. 0d. These results are obtained from the very same *data*, as those made use of by the Respondent in his calculations, and whichever of them may be considered correct, it is manifest that the principles of imputation he has adopted are most glaringly erroneous. He must therefore fail in sustaining the pretensions enunciated in the first part of his exception.

A similar conclusion the Appellant submits must necessarily follow an examination of the second pretension of the Respondent, viz: that the amount entered in the Inventory of Casson's Estate as then due, is correct; and that, on credit being given him for the sum of £19 18s. 3½d. mentioned in the discharge of date the 10th Dec., 1851; his tender of £53 12s. 6d. will be found sufficient. In reality the attempt at a solution of the difficulties in this cause, by ignoring all transactions previous to the Inventory, leads to the judgment which was rendered by the Court below; and by exactly following the pretensions enunciated by the Respondent in the second part of his exception, the balance due will be found to exceed his tender considerably. But the Appellant considers himself entitled to take a wider view of the matter now in controversy, and to examine the entry in question upon its merits. The materials for such an examination are furnished in a great measure by the Respondent himself, who has in his own plea and in his statement in support of it, placed upon record, in detail, the whole of the payments he ever made to the Appellant, or to the parties he represents; and it is respectfully contended that no rule of law, nor any matter peculiar to the present action, either prevents the Appellant from shewing an error in such an entry, or sustains the Respondent in relying upon it, if it be really erroneous. The judgment of the Court below is evidently founded upon a wrong impression of the facts of the case. All the payments, the imputation of which is in dispute, were made *before* the date of the Inventory. The decision contained in the first part of the judgment, upon the questions of imputation, was therefore totally useless and irrelevant, if the entry in the Inventory was to be adopted without examination, as conclusive. On the other hand, if the rules of imputation adopted by the Court were correct, and were to be made use of in the case, the second part of the judgment was inconsistent with the first, inasmuch as it acknowledged as correct, that which its own previous declaration proved to be wrong. In other words the judgment of the Court below, established rules of imputation which conclusively shewed the inventory to be grossly incorrect, and then in effect declared it to be right. This could not have been intended: and in all probability was caused by the mistaken impression of the Court below that the payments made discussion, were made subsequent to the date of the Inventory, instead of before it. If this error had not found its way to the minds of the members of the Court below, there would probably have been little need of the present appeal. It is plain, however, that the Appellant has not now to contend against any decision of the Court below, establishing the infallibility of the Inventory; but on the contrary there is a fair presumption from the judgment, that it was the opinion of the Honorable Judges there, that its binding effect upon the parties should depend upon its correctness.

The Appellant therefore confidently submits in this connection, that an entry in the inventory of the estate of a deceased person made by his executors, is not conclusive against his heirs or representatives in favor of a stranger, as establishing the amount of a debt due by such stranger; and that if the entry be shewn to have been made in error, the amount actually due may be recovered. It is considered that this proposition admits of no question and will be conceded without argument. To establish the incorrectness of the entry upon which the Respondent relies, it is only necessary to compare the results shewn by statements A and B with that entry; and whichever of those statements may be adopted as correct, the inventory will be found to be wrong to a large extent. But the Appellant succeeded in causing to be produced and filed as part of the evidence, the very calculations upon which the Notary based the entry in question; by which it