

have, in any case, been sufficient to obviate the difficulty occasioned by the exact words prescribed by s. 51 not having been used, but that section does not appear to have been referred to, either by counsel or the Court.

REPORTS AND NOTES OF CASES.

Dominion of Canada.

SUPREME COURT.

Que.]

BALL v. VIPOND.

[March 8.]

Appeal—Amount in controversy—Reddition de compte—Contestation.

An action en reddition de compte concluded with a demand for \$1,000. Defendant filed an account for over \$8,000 and by his pleas claimed a small balance as due him. Plaintiff replied by contesting several items of the account filed, and abandoning his former conclusions, claimed whatever should be found due him on the contestation. He recovered \$2,200 in the Superior Court, which the Court of Queen's Bench affirmed. On appeal to the Supreme Court of Canada.

Held, that more than \$2,000 was in controversy, and the appeal would lie.

Motion for approval of security granted with costs.

Brooke for the motion. *Markey*, contra.

Que.]

MAGANN v. AUGER.

[March 18.]

Contract by correspondence—Acceptance—Mailing—Indication of place of payment—Delivery of goods sold—Declinatory exception—Incompatible pleas—Waiver—Cause of action—Jurisdiction—Domicile—Procedure—Opposition to judgment.

An offer was made by letter dated and mailed at Quebec, the defendant's acceptance being by letter dated and mailed at Toronto. In a suit upon the contract in the Superior Court at Quebec, the defendant, who was served substitutionally, opposed a judgment entered against him by default by petition in revocation of judgment, first by preliminary objection taking exception to the jurisdiction of the court over the cause of action and then, constituting himself incidental plaintiff, making a cross demand for damages to be set off against plaintiff's claim.

Held, that in the Province of Quebec, as in the rest of Canada, in negotiations carried on by correspondence, it is not necessary for the completion of the contract that the letter accepting an offer should have