in India. The defendants also urged that the charges made were usual on the part of those engaged in similar business, and an attempt was made to support this pretension by the examination of other commission merchants whose statements tended to show something of the kind alleged, but not an established usage that would justify the Court in sustaining the defendants' plea. The case was evidently felt to be of immense importance, for able counsel from the Common Law bar were retained for the defence, including the Attorney-General and Mr. Benjamin. Five days were spent in hearing the case, and the judgment pronounced by the Master of the Rolls occupied three hours in delivery. The result of this elaborate examination was that the accounts were ordered to be opened for investigation of the long series of charges. The Judge remarked that accounts in such circumstances were always opened more readily when the persons stood in a fiduciary relationship to each other, and the Court would re-open an account as between a principal and his agent when a single instance of fraudulent overcharge could be shown. The question at this time was not to ascertain the exact state of the account, but to decide whether the Calcutta firm had made out a sufficient case of fraudulent overcharges to justify the Court in re-opening the account. On this point his Lordship was very clear. In his opinion the grounds that had been proved were fourfold more than enough to open the accounts. The defendants, in fact, did not dispute that an extra charge had been made in almost every item. After enumerating the various heads of complaint, his Lordship said that as to the insurances there was no dispute that the defendants had been directed to insure and had charged the insurance, although they had not actually done so for the amounts represented. They had also charged for premiums and for policies which were never paid. As to the discounts, too, the matter was practically admitted. The defences to the charges which were not admitted were somewhat curious. The defendants denied their agency except for the purpose of buying, as an attempt had been made to show that as soon as the defendants had bought the relation of principal and agent ceased. As to that the Judge was of opinion that they bought and forwarded as agents, but that they were principals for the purpose of packing, and such like charges, and were entitled to make a reasonable charge for so doing, and which he could allow them when the matter came into Chambers. That circumstance, however, did not alter the main relationship between the parties, which was that of principal and agent, any more than if they had employed a packer to do the work.

An appeal is intimated, but the decision of the Master of the Rolls is so obviously founded on justice and common sense that there is no reason to believe that it will be disturbed. The suit has been watched with much interest in England, and the decision has caused a flutter in some circles. The *Times* hints pretty plainly that a great many other agents of various kinds are in the same boat with the Barbour Brothers. "The vigorous language of the Master of the Rolls," it remarks, "will carry consternation into some highly respectable counting-houses, and will excite vague terrors in the breast of more than one merchant prince. When a man agrees to act as the agent of another for a specified remuneration, and, as agent, buys goods for his principal, and when he puts down in his invoice a higher price than he actually paid, are we not to call his conduct fraudulent? What can be urged to take the charges for insurances which were never effected out of the category of fraud? What is to be said in defence of the profits made by the agents upon discounting their principals' bills, the charges for interest that never accrued, the suppression of the trade discounts allowed which ought to have gone to the credit of the principal? If agents are to exact profits in this way, it must be with full notice to their principals, and not in reliance on the latter's possible acquaintance with a disputed, or, at best, an ill-defined custom. But it may be safely said that no commission agency in the world would venture to propose to do business on terms including the right to charge for insurances that were never effected, and for interest on money that had never accrued."

THE BENCH AND UNIVERSITY HONORS.—The *Solicitors Journal* says:—

"Some of our contemporaries who attacked the recent judicial appointment on the ground of the learned Judge's want of University distinction were probably unaware that only a