

those sections; you might include gifts within those sections, unless there were words excluding that which might be included," but it is thought better to forbear to quote any further at present, for fear of the consequences to the reader of these notes.

ACCOUNT—CONTRACT—PRICE PAYABLE IN FOREIGN CURRENCY—PERIOD OF CONVERSION INTO ENGLISH MONEY—RATE OF EXCHANGE.

Manners v. Pearson (1898) 1 Ch. 581, this was an action for an account. The action was brought on a contract made in 1891, whereby the defendants agreed to pay one Morrison, deceased, and of whom the plaintiff was legal personal representative, one cent in Mexican currency per cubic metre of excavation works being done in Mexico, as and when the same should be received by the defendants from the Mexican authorities. Morrison died in 1894, but the plaintiff was not appointed his administrator till May, 1896, and in the meantime there was no personal representative of his estate. The action was brought to recover sums which had become due and payable to Morrison's estate, under the contract, after his death. The defendants on 13th November, 1897, delivered an account showing a balance due to Morrison's estate of \$19,366 in Mexican currency on 31st Aug., 1896, which they offered to pay in Mexican currency or its equivalent in value in English money on the 13th Nov., 1897. The plaintiff, however, claimed that the account ought to be taken on the basis of charging the defendants with the sums payable monthly, turned into English money at the respective dates on which they became payable, or at all events that the balance appearing due on 31st Aug., 1896, should on that date be turned into English money; the defendant on the other hand claimed that the ultimate balance only ought to be turned into English money. The majority of the Court of Appeal (Lindley, M.R., and Rigby, L.J.) agreed with Kekewich, J., that the conversion into English money ought not to be made until the balance due was ascertained by the delivery of the account on 13th November, 1897. Williams, L.J., however, dissented and was of opinion that the conver-