

to a judgment accordingly. Hence, if the defendant, examined as a witness as to his accountability, produces an account and is permitted to offer explanations on it, the Court will not thereby be justified in reducing the alternative condemnation prayed for, to the balance shewn in the account so produced. Such a power vests in the Court only after a regular contestation of an account filed. *McCallum v. Bangs* (1910), 37 Que. S. C. 407.

Appeal—Amount in controversy—Jurisdiction.]—In an action *en reddition de compte*, where items in the account filed exceeded in the aggregate \$2,000 have been contested, the Supreme Court of Canada has jurisdiction to entertain an appeal. *Hell v. Vipond* (1901), 31 S. C. R. 175.

Claims and cross-claims—Legacy—Conversion of shares in company—Reference to Master.]—The first action was against defendant as executor of his brother, but really against defendant personally. Judgment was given in first action to recover amount of a legacy in favour of plaintiff. The second action was against defendant personally, who was found indebted to plaintiff, the amount recovered in first action being set off.—*Held*, further, that certain shares and policies were not converted but merely held as security. *McCarthy v. McCarthy*, 13 O. W. R. 569.

Co-heirs—Form of action.]—An heir has no right to sue one of his co-heirs *en reddition de compte*, but the only action which he can bring is an action *en compte et partage*. *Renaud v. Delfosse*, 5 Que. P. R. 230.

Contestation—Maladministration—Exception to form—Demurrer.]—The party seeking an account may, in his contestation of the account rendered, urge all acts of maladministration committed by the accounting party; and objections to that mode of proceeding should be made by an exception to the form, and not by demurrer. *Blackwood v. Mussen*, 4 Que. P. R. 432.

Contract accounts. See CONTRACT.

Damages—Settlement—Opening up—Reference—Special directions. *Hull v. Jackson*, 3 O. W. R. 717.

Disputed accounts between parties referred to clerk of Court. *Croake v. Brosen* (1823), Wakenham's Nfld. C. 407.

Disputed items—Absence of liquidation.]—Set-off will not be allowed when the amount of the account which the defendant assumes to set off cannot be determined without a long discussion and contestation of the majority of the items. 2. A defendant in such a case cannot complain of a judgment which allows him a set-off in part, to which he had no right, and properly rejects the remainder of his account. *Pharand v. Deslandes*, 24 Que. S. C. 324.

Entries—Proof of debt—Sufficiency.]—Where regular entries of sales of goods were made, and invoices were rendered and de-

mands for payment frequently made, and the debtor only questioned one small item of 50 cents, and, promising to pay, asked for delay:—*Held*, that the indebtedness was sufficiently established. *Laporte v. Duplessis*, 20 Que. S. C. 244.

Evidence—Books of business—Settlement—Report—Appeal—Reference back. *Brain v. Coffen*, 11 O. W. R. 949.

Evidence—Reference—Appeal—Arrangement for payment of creditors—Fraudulent conveyance—Omission from report—Motion to amend—Error of referee. *Lynch v. Murphy*, 3 O. W. R. 401.

Evidence of accounts. See EVIDENCE.

Executors' accounts. See EXECUTORS AND ADMINISTRATORS—PROBATE—SUBROGATE COURT—WILL.

Extra-judicial accounts—Form—Administration—Reformation of account—Action *en reddition*.]—The rendering of an account divided into distinct heads of receipts, disbursements, and balances, is only required by law in the case of accounts which are rendered in the cause in pursuance of a judgment. No particular form is necessary for extra-judicial accounts, and it is sufficient if they give such details in regard to their subject as will make it possible to check them. 2. When an account of an administration is rendered, the person to whom it is rendered has no right, upon the ground that it is incomplete or incorrect, to bring an action *en reddition de compte*; he should proceed by way of action for reformation of the account. *Beaudry v. Précost*, 22 Que. S. C. 32.

Jurisdiction—Master and servant—Division of office receipts—Discovery.]—In a suit for an account the plaintiff stated that he was appointed deputy sheriff by the defendant, under an agreement that he was to have half of the net receipts of the sheriff's office. The defendant stated the agreement to be that the plaintiff was to have half of the fees from writs and executions only. On the probabilities of the evidence the Court found in favour of the defendant's version of the agreement. Of the receipts in which under this finding the plaintiff might be entitled on discovery to share, the fees in one case, amounting to \$35, alone remained undivided:—*Held*, that the bill should not be dismissed. *Hawthorne v. Sterling*, 24 C. L. T. 241, 2 N. B. Eq. Reps. 503.

Mortgage accounts. See MORTGAGE.

Order to supplying merchant to furnish statement of account with one of his dealers, that the proceeds of the year's voyage might be distributed *pro rata* among current suppliers. *Baine v. Nichols* (1817), Wakeham's Nfld. C. 51.

Partition—Requête Civile—Amendment—Supreme Court Act, s. 63—Order *nunc pro tunc*—Final or interlocutory judgment—Form of petition in revocation—Res judicata.]—On a reference to amend certain ac-