

The other items in question affect the credit side of the account, and the contention of the respondent is that a much larger sum than was credited to the Canadian company should have been credited to it for the property that was taken from its factory to the factory of the Detroit company; and the Master has found in favour of this contention, and has charged the Detroit company with everything that, according to the account kept at the Walkerville factory, was shipped to that company, at cost price, with the duty added on articles that had been imported from the United States. . . .

Having regard to what took place at the trial, and the form of the judgment, the account should not have been taken on the basis of the appellants other than the Canadian company being wrongdoers, but the Detroit company should have been charged for what it actually received, at a fair value, having regard to all the circumstances; and the assumption that the business of the Canadian company could have been carried on successfully is wholly unwarranted. . . .

Upon the whole, I am of opinion that the respondent failed in his attack on the accuracy of the appellants' accounting for the property of the Canadian company which was sent to Detroit except as to two items, one of \$198.15 and the other of \$298.37. The item of \$198.15 is for articles amounting in value to that sum, which were received by the Detroit company but were not included in the invoices made out by Hartman. By an error, this item was debited instead of being credited to the Canadian company; and, when the error was discovered, a cross-entry was made which merely cancelled the debit entry. The item should also have been credited to the Canadian company. The Master, under the erroneous impression that the Canadian company had been improperly credited with it, deducted it from the sum for which he found the Canadian company to be entitled to credit; and, upon appeal to my brother Latchford, instead of the error being rectified, the sum was again debited to the Canadian company.

The item of \$298.37, as was admitted by counsel for the appellants, should have been, but was not, credited to the Canadian company. By mistake, upon the appeal to my brother Latchford, instead of crediting it to the Canadian company, that company was debited with it.

If we had agreed with the conclusion of the Master in other respects, the amount in which the Detroit company has been found to be indebted to the Canadian company should be increased by three times the amount of the item of \$198.15 and