

Credit for the three quarters' rent. Mr. Sancton says, looking at the mortgages B and C, "I had these mortgages in my hands at the time I made up the accounts—(Y and Q;)—the other mortgage (P), I had no reference to. The first item of the account is 1842, 1st August—One quarter's rent, £100; 1st Nov., do., £100. 1843, 1st February, one quarter's rent, £100."

Here again was Mr. Sancton, the proper responsible officer, to see that the accounts of the Bank are accurately made out, with all the records, vouchers and documents of the Bank before him, making up the accounts and rendering them in precisely the same manner, so far as the appropriation of these sums are concerned, as the Solicitor had previously done; and in answer to a question by Mr. Jack as to what this account was given to John L. Wilnot for, says, "It was given to Mr. Wilnot for the purpose of shewing how the account stood on the books;" that is, that he could see what amounts the Bank had credited his father, and also what amounts the Bank had paid on account of that property for his father or his estate; and as to the materials he had for making up the accounts, he says, "I made that account (Y) from the books and papers in the Bank in connection with that estate," the Wilnot estate; and again, "In making up these accounts I had before me the books of the Bank, the mortgages, and a memorandum accompanying the settlement with Mr. Wilnot at the time he gave the securities;" and to no more legitimate course, as regards the interests of the Bank, could he have referred. It is, however, now contended that he was in error, which error it is alleged the books of the Bank establish. Without stopping to enquire how this could affect defendants, I have looked at the accounts referred to, taken from those books, and have found nothing, in my opinion, to impugn Mr. Sancton's accuracy on this point. I have also looked carefully through the evidence, but have failed to discover one word from Mr. Hazen or Mr. Sancton or Mr. McLaughlin, or from the mouth of any of the witnesses, indicating that such appropriation was incorrect. I think, therefore, had the Barrister not allowed the sums as he did, he would, under the evidence, have done no manifest injustice to the defendants. I therefore am constrained to sustain his report on this point, and overrule the exception.

The second exception relates to certain Bank stock trans-