the force of the statute, and even the latest decision has not finally disposed of the question; indeed, Lord Justice Lindley gave it as his opinion that Chief Justice Erle was "quite right about 'the party who inserted the words.'"

Before considering its exact state at present, it will be well to note the change which has come over the law during the present century. It is a double one; the meaning of "acceptance" was first severed, and then almost, if not quite, eliminated. As will be shown presently, the statute has now regained its force, as the decision in *Taylor* v. *Smith* (to be reported) will do much to restore its plain meaning, and to weaken the effect of *Kibble* v. *Gough*, 38 L.T. (N.S.) 205, and *Page* v. *Morgan*, 54 Law J. Rep. Q.B. 434; L.R. 15 Q.B. Div. 228, confining those decisions, and indeed the remarkable judgments delivered, to the facts of the particular cases. The principle seems to be at last again established that an acceptance must be an acceptance, and not a mere rejection.

It has always been the law that an acceptance, to satisfy the statute, must be something additional to an actual receipt; but before the severance of its meanings, it was held that to be valid it must be final (*Kent* v. *Huskisson*, 3 B. & P. 233; *Smith* v. *Surman*, 9 B. & C. 561; *Norman* v. *Phillips*, 14 M. & W. 277). After this a gradual change is noticeable, and *Morton* v. *Tibbett* (1850), 19 Law J. Rep. Q.B. 382; L.R. 15 Q.B. Div. 428, settled the rule that has never since been disturbed, that to satisfy the statute the acceptance need not be final; *Grimoldby* v. *Wells* (1875), 44 Law J. Rep. C.P. 203. In *Morton* v. *Tibbet* Lord Campbell appreciated the difficulty of reconciling the cases, and said that the exact words of the section had not always been kept in recollection. His lordship also said: "We are of opinion that there may be an acceptance and receipt, within the meaning of the Act, without the buyer having examined the goods, or done anything to preclude him from contending that they do not correspond with the contract." This is now said to be only a *dictum*, and not involved in the decision, and we find that the Court of Exchequer did not entirely adopt the view of the Court of Queen's Bench, for it was held in *Hunt* v. *Hecht* (1853), 22 Law J. Rep. Exch. 293, that there can be no acceptance unless the buyer has the opportunity of judging whether the goods sent correspond with the order; and Baron Martin said that *Morton* v. *Tibbett* only decided that where the buyer exercises dominion over the goods, there is evidence to justify a jury in finding that there has been an acceptance and actual receipt. Again, in *Coombs* v. *The Bristol and Exeter Railway Company*, 27 Law J. Rep. Exch. 401, the learned baron adhered to his previous decision that there must be an opportunity of exercising an option or a waiver of it. *Hunt* v. *Hecht* was also followed in *Smith* v. *Hudson* (1865), 34 Law J. Rep. Q.B. 145; and Lord Blackburn's judgment in this case was quoted with approval by Lord Justice Kay in *Taylor* v. *Smith*. However, in 1878, *Kibble* v. *Gough* was decided in the Court of Appeal, and seemed to suggest that all the acceptance necessary to satisfy the statute would be an inspection followed by a rejection. *Morton* v. *Tibbett* was approved, and Lord Justice Cotton said: "All that is wanted is a receipt and such an acceptance of the goods as shows that it has regard to the contract; but the contract may yet be left open to objection, so that it would not preclude a man from