and abilities or powers on the statute books to which our recent history entitles us, it will be found that the public accountant and auditor, attached to all the recognized bodies, is willing to accept the disabilities and penalties, as well as the enhanced endowments of "legalized" responsibility. Yours faithfully,

EDMUND WOODROFFE,
Incorporated Accountant (Eng.)
121 Stapleton Hall Road, N., London, (Eng.), May 10th, 1902.

DECISIONS IN COMMERCIAL LAW

KING v. LOW (Ontario Case).—The question whether a man who has contracted to do certain specified work and supply materials to a house, or anything of that nature, should, in the event of some inevitable accident destroying the object on which the work was to be done (as for example the house being burned down), the contractor can sue on a quantum meruit for the work done and materials supplied up to the time the accident happened, or whether he is altogether precluded from recovering, is frequently a very difficult question to determine. The present case is an illustration of this difficulty. The defendants, Low, et al, contracted to build a house, and accepted the tender of the plaintiff, King, et al, to do the tin work on the house, this sub-contract being for $500. The plaintiffs had done work to the value of $488, when a fire occurred and destroyed the house. They then brought action against the defendants to recover $488, the amount of work done to the date of the fire. The court, however, non-suited the plaintiff, on the ground that the contract was one entire and complete, to do specified work for a specified lump sum, and that therefore until that work was completed and finished, the plaintiffs were not entitled to be paid anything. The contract had not been completed at the date of the fire—the fire was not caused by any negligence of the defendants—and therefore the plaintiffs must suffer the amount of their loss.

Where, however, the contract is divisible and not complete and entire—as if a man should contract to build an elevator in a house, to be paid in certain instalments, as the work reached different stages of completion—then the rule is different. In this latter case the contractor could recover the amount of any instalments due at the time a fire occurred, though he could not recover on a quantum meruit for any work done beyond that.

The theory of the above case is that the loss by fire is one that might reasonably have been foreseen by the contracting parties, and could therefore have been made the subject of special contract. They neglected so to do, and therefore must suffer the consequent loss, where the contract is one and indivisible.

FOXTON v. THE HAMILTON STEEL AND IRON COMPANY, LIMITED (Ontario