margin besides;" that the result of these wrongful acts was, that not only was the Regal Motor Car Company of Detroit enabled to obtain payment "for a large non-existent liability by which the said defendants benefited, but the said company got possession also of stock and machinery at an improper price, and the value of the interest of the plaintiff in the company so formed was greatly reduced, if not entirely wiped out, and the plaintiff thereby lost the money invested and the time expended by him in connection therewith;" that the Regal Motor Car Company of Detroit was a party with the individual appellants to these wrongs, and that they and the company are liable in damages to the respondent and to the Canadian company; and the respondent claims to recover from the appellants other than the Canadian company damages for the wrongs complained of. . . .

It is clear, I think, that what was referred to the Master was the account between the Canadian company and the Detroit company, and that it was intended that the account should be taken on the footing that the Detroit company should account for everything belonging to the Canadian company which had come into the possession of the Detroit company.

It is evident from the course of the proceedings in the Master's office that this was the view of all parties. By direction of the Master, the Detroit company brought in its account, in which it purported to give credit for the proceeds of everything that it had received from the Canadian company, and according to which that company was indebted to the Detroit company in the sum of $6,245.53. . . .

The only item on the debit side of the Detroit company's account that was the subject of controversy was one of $5,607.20, made up of two items; $2,841.41, representing a charge of ten per cent. on the amount charged to the Canadian company for articles supplied to it by the Detroit company; and $2,765.79, charged for advertising the business of the Canadian company. This item was wholly disallowed by the Master. . . .

In my opinion . . . on the ground of the express agreement, as well as upon a quantum meruit, the item of $2,841.41 should not have been disallowed.

As to the item of $2,765.79 there is more difficulty. It is not shewn that there was any agreement as to the advertising or any arrangement that any advertising for the Canadian company should be done by the Detroit company. . . . This item was, I think, properly disallowed.