

may have been in regard to the plaintiff, it seems clearly to have been a fiduciary position of some sort, and, for aught that appears to the contrary, a direction for an account by the defendant of moneys received and to be received in his fiduciary character, would seem to have been a direction which might properly have been made by the original judgment in the action, if asked, and having been omitted in the judgment it seems a fitting subject for a supplementary order. It is to be observed that the order was made by the late Chancellor than whom no more expert equity practitioner was on the bench, and his jurisdiction to make it was affirmed by the learned Chief Justice of the Common Pleas, who was also an expert practitioner in the former Court of Chancery, and the order is found to be *ultra vires* by three Judges, none of whom, we believe, ever practised in equity.

The notion that an account in equity is limited to the receipts up to the date of the commencement of the proceedings is manifestly erroneous. In the last edition of Daniels Pr., p. 915, we read, speaking of the mode of taking accounts of agents, or personal representatives, or trustees: "The account should include any sums received or paid since the judgment, and if necessary a further account, or further accounts, should be brought in so as to bring down the account to the time the Master's certificate is made." Were the practice otherwise, as we have said, it would lead to an endless multiplication of actions.

It is a well-known practice in the Master's office to make interim reports, *i.e.*, reports up to a particular time, where the account is a continuing one; receivers, trustees and committees of lunatics, as is well known, are passing their accounts and paying over their balances from time to time, and in principle there is no reason why in an account against an agent he might not in like manner be required periodically to account without necessitating new action for each subsequent receipt by him.

We have referred to this subject because it is an instance of