

were to be taken annually, and, in the event of the death of a partner, his share was to be taken as the amount appearing at his credit at the last annual account. The annual account was to be taken on March 31st; on April 10th, and before it had actually been taken, a partner died. At the time of his death, negotiations were pending for the sale of the partnership business. These negotiations were completed the day after the partner's death. The surviving partners had made an offer to accept £22,470, which was made up of items for "leasehold interest," "plant," "good will," and "disturbance and removal." The purchasers offered £19,000 in satisfaction of all claims, which was accepted. In taking the account of the deceased partner's share, the chief clerk apportioned the £19,000 between the three items of the claim other than for "disturbance and removal," and, on appeal from his decision, North J., held that the plaintiff, who was the representative of the deceased partner, was entitled to have the amounts which had been apportioned in respect of the leasehold and plant brought into account, but not the sum apportioned as the price of the good will; because in taking the annual accounts the good will had never been reckoned as an asset, nor, in the opinion of North, J., was it proper that it should be.

. Reviews and Notices of Books.

Probate, Administration, and Guardianship: common form and contentious business, with statutes and rules governing the Surrogate Courts of Ontario; also Forms and Tables of Fees. By Alfred Howell, of Osgoode Hall, Barrister-at-Law. Second edition. Toronto: The Carswell Co., Ltd., 1895.

This well-known work on a most important branch of practice has just been issued in an improved style as a second edition. During the fifteen years which have elapsed since the first edition, the volume of business has, with the increase of population and wealth in the country, greatly increased, and many changes have been made in the law and rules of court, notably the Devolution of Estates Act, and amendments thereto, and the Act of 1890—"An Act to amend the Surrogate Courts