

**MODDERMANN, Agent for Muller & co., Appellant, vs. PERRY A. GREEN,
Appellee.**

LRSC 4; 1 LLR 204

[January Term, A. D. 1886.]

Appeal from the Court of Quarter Sessions and Common Pleas, Sinoe County. Debt.

An account opening with the words, "To bal. of account/' etc., is as good and valid as though every item in that balance had been set out at large. (Lee vs. Hirsch, 1878, and McGill's Trustees vs. Worrell, Agt., 1884.) The term "balance" is a technical one, and in mercantile parlance refers to recounts previously rendered, or exchanged and adjusted between the parties.

A careful examination of the record in this case, sent up from the Court of Pleas and Quarter Sessions, Sinoe County, very readily disclosed to this court that the exceptions of the plaintiff below (now appellant) were well taken. Besides the other numerous irregularities in the court below, we note particularly that of dismissing the case on the motion of defendant (now appellee) , which alleged that "plaintiff neglected to specify all the articles in his account as is required by law, in that several charges are entered as amount paid bearer, without naming the bearer or the articles obtained." The statute on which this motion was based has been frequently examined and interpreted by this court; vide judgment in the cases Lee vs. Hirsch, 1878, and McGill Trustees vs. Worrell, Agt., 1884. Application and careful enquiring on this subject have only strengthened our opinion as heretofore expressed.

We now repeat, that an account opening with the words "To bal. of account," etc., is as good and valid as though every item included in that balance had been set out at large. The term is technical, and in mercantile parlance refers to accounts previously rendered, or exchanged and adjusted between the parties, and is a specific, distinct and intelligible article, properly able in account, furnishing sufficient notice to the defendant, according to the statute regulating complaints and the requisites of accounts to be filed with complaints in actions of debt.

"Your order paid bearer" is another specific, distinct and intelligible charge, allowable in accounts on the authority granted by the drawer of the order, "pay to bearer."

We are unanimously of opinion that the court below erred in its judgment in dismissing the case. Therefore, in order that justice might be done to all, this court adjudges that the judgment of the court below is hereby reversed. The case is hereby remanded to the Court of Quarter Sessions, Sinoe County, where it originated, to be tried on its merits according to law; appellee to pay all costs.

Key Description: Accounts and Accounting (Balance; Issues, proof and variance)