

In this case it will be recollected, that the whole capital was furnished by the defendants, and, therefore, so far as capital is concerned, the dangers incident to the new trade to which the old stock was exposed, are dangers in which the complainant had no concern, especially when we reflect that it appears by the balance-sheet or settlement, made on the day of the dissolution of the partnership, that he had overdrawn his share of the profits up to that period. Having supplied no part of the capital, and having overdrawn his share of the profits, his proportion of the risk of the new trade would seem to be very inconsiderable.

That the rule contended for by the complainant's solicitor is not a universal one, is shown by a remark of *Lord Eldon* in the case of *Brown vs. De Tastett*, 2 *Russell*, 347, in which the doctrine supposed to be established in *Crawshay vs. Collins*, page 325 of the same book, was brought in review and considered productive of great hardship. The *Lord Chancellor* observed in reply to the remarks of the counsel upon the case of *Crawshay vs. Collins*, "that he did not mean to say that in all cases of a partnership the consequence of carrying on the business would be that the profits should be divided, as if the parties had not died or become bankrupt, but that such might be the law in some cases." "The general principle ought to be this, that as it is quite competent to the parties to settle the accounts, and to mark out the relation between themselves as debtor and creditor, so where there is a non-settlement of the account, (though a settlement may sometimes introduce great hardships and difficulties,) yet those who choose to employ the property of another for the purposes of their trade, exposing it to all the risks of insolvency and bankruptcy, have no right to say that the account shall not be taken, if it can be taken without incurring difficulties which might embarrass the house to such an extent as to make it unjust to demand it."

It would seem, therefore, that the right to share in the profits resulting from a continuation of the business after the dissolution of the partnership is founded upon the exposure of the property of the partner who goes out to the risks of the new