pute I find that the defendants should pay for the hay and oats of which they were bailees, and which they turned over to O'Brien, McDougall & O'Gorman, and that the price should be what it cost plaintiffs to put these articles at Warehouse 1, if plaintiffs had not consented to accept the lower figure fixed by the defendants—\$516.55."

[Discussion of the evidence, on which the learned Judge disallows this item, his conclusion being that there was no sale, and that on the Master's finding that the defendants were bailees, what has been said on the large item of \$1,734.24 is ap-

plicable. The judgment proceeds:

The Master has allowed to the plaintiffs also in an indirect way for other "goods supplied by the defendants to the plaintiffs for the purposes of and in connection with the said contract, which expenditure became wholly useless to the plaintiffs owing to the defendants' breach of contract. These amounts appear in items Nos. 100 to 131 inclusive . . . and instead of adding the amount to the damages assessed" he has "disallowed the items in question in dealing with the defendants' account." This is wrong for reasons I have already stated.

The amount of these, reducing No. 112 to \$57 and deducting

No. 116, \$1,500, is \$1,030.36.

The report should be amended by allowing to the plaintiffs the following sums in the first column and disallowing those in the second:—

| ALLOWED. | | DISALLOWED. |
|------------------|-------------|-------------|
| (1) Nos. 1 to 25 | -\$9,411.60 | |
| 34 | 11.25 | |
| 35 | 19.26 | |
| 40 | 208.40 | |
| (2) 39 | | 516.55 |
| (3) | 9,000.00 | 150.00 |
| | | 1,000.00 |
| | | 174.73 |
| | | 1,734.24 |
| Forward | 18.650.51 | 3,575.52 |
| ALLOWED. | | DISALLOWED. |
| Forward | 18.650.51 | 3,575.52 |
| | | 18,650.51 |
| | Total | \$22,226.03 |