The present value of his salary for the 11 months would be $1,500, and from this it would be proper to deduct $500 for all other matters which should be considered, leaving his salary-claim at $1,000.

As to the claim for commissions, it must be disallowed, on the authority of Ex p. Maclure, supra. It became impossible for the company to continue in business for lack of funds; and, with the consent of all concerned, inclusive of the plaintiff, and indeed with his active concurrence, the company went into voluntary liquidation.

Turner v. Goldsmith, [1891] 1 Q.B. 544, distinguished.

The plaintiff had no right to a preference for the amount of future wages or the sum fixed in respect thereof. He was paid earned salary up to the time of the winding-up order.

The plaintiff should have judgment with costs declaring him entitled to rank upon the assets of the company for the sum of $1,000.

KELLY, J. JULY 29TH, 1919.

REID v. C. G. ANDERSON LUMBER CO.

Contract—Sale and Delivery of Lumber—Construction of Agreement—Unconditional Agreement to Deliver Specified Quantity—Damages for Breach—Second Contract—Agreement in Duplicate—Insertion in Vendees' Copy of Words "at Least"—Evidence—Burden of Proof.

The plaintiffs, lumber-dealers in Toronto, claimed from the defendant company, wholesale manufacturers of and dealers in lumber, with an office in Toronto, $4,335.17 damages for non-delivery of lumber under two separate contracts.

The action was tried without a jury at a Toronto sittings.

R. McKay, K.C., and S. S. Martin, for the plaintiffs.

William Laidlaw, K.C., and S. H. Bradford, K.C., for the defendants.

KELLY, J., in a written judgment, said that the first contract was in the form of an offer and acceptance. On the 6th October, 1916, the defendants wrote to the plaintiffs: "In reference to block of one million feet of Norway pine which we are cutting out at Midland, we . . . offer you the following proposition, f.o.b. cars Midland." Then followed specifications of sizes with prices. "The above to be what we produce from our Massey logs, up to the above amount in feet in each item. . . . Total block one million feet, and it is understood that any timbers cut out will reduce the quantities of relative sizes in lumber." Terms