

time if the third parties had exercised reasonable care, and kept a proper record of their transactions.

After a lot of investigation the true account is shewn to stand as follows:—

The third parties at the time of the sale accounted to defendants for gross receipts amounting to	\$1,790	20
They subsequently paid for two chairs	25	00
There is satisfactory evidence of additional receipts at the time of sale, amounting to	84	75

Making the total gross receipts	\$1,899	95
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The third parties are entitled to be allowed:—

Commission on \$1,899.95, @ 10% ...	\$190	00
For cartage	18	80
Amount paid Jenkins entered as "cash"	30	10
	238	90

Leaving amount to be paid by third parties to defendants. (They have actually paid \$1,505.63)	\$1,661	05
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The defendants' full claim is	\$1,657	79
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Leaving a surplus to be paid the plaintiff of	3	26
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	\$1,661	05	\$1,661	05
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This does not take into account \$15 worth of goods sold to plaintiff on the 20th October, as there was sufficient to cover everything, and so the third parties treated it, without this item. It does, on the other hand, include \$70.28 costs allowed the defendants, for which they had probably only the remedy of an ordinary creditor, or of a judgment creditor at most. I have disallowed the \$45 claimed for advertising. The evidence shews that the commission covers this. There were some peculiar transpositions and combinations effected before the statement of the sale was issued to the defendants. The item of \$66.75 is one of these. I am not at all sure that any part of it should be allowed; but I allowed \$30.10 of it, which was entered as "cash," and said to have been paid Jenkins for unpacking and setting up. Jenkins says nothing about it. The balance of it, \$36.65, was claimed from the defendants for "repairing," but there were no repairs. It appears in the ledger as "salary." I have allowed commission upon the total receipts as I make them—thus increasing the commission by \$10.98.