

(b) And the average amount of daily handlings. A. (a) \$2,000; (b) \$100 to \$500.

It was stated by Mattson that on occasions when the heaviest taxes were paid, and paid by cheque, there was as much at one times as \$8,000—including cheques—in his hands. Even if Mattson did have \$8,000 in cash and cheques in his possession at one time, it was an exceptional thing—a thing not in the ordinary course likely to occur. The Mayor was only speaking of what was likely. Mattson stated in his signed application of the 19th May, 1904—which the defendants put in as evidence—that the total amount handled by him during the year would be \$18,000 or \$19,000, and the largest amount apt to be under his control at any time would be \$1,000. Taking the largest amount for the whole year at \$19,000, and allowing say a hundred days for collection, the average would be only \$190 a day; much less than the maximum amount mentioned in the statement of the Mayor.

I find that the answers to question 7 are substantially true.

It was not shewn that the answers to questions 13, 14, 15, and 16 were not true. The onus was upon the defendants to shew the falsity if the answers were false.

No evidence was given to shew that there was any default or indebtedness prior to that of 1909.

I find that the defendants were duly notified in writing of Mattson's default, and that the defendants were furnished with proofs of their loss.

I further find that the defendants requested that Mattson be prosecuted for his theft or embezzlement, and that . . . he was prosecuted and found guilty.

There will be judgment for the plaintiffs for \$5,000 with interest thereon from the 20th June, 1911, at five per cent. per annum, with costs.