"Ottawa, April 12th.

"Mr. J. P. Maclaren,
"104 Sparks Street,
Ottawa, Ont.

"Dear Sirs:—In reply to your inquiry re Methodist Church in Cobden, we beg to quote you the sum of \$340 for all windows shewn on elevations and pointed out by you, being two large windows, one front and side entrance, transoms, two single lights east, two tower lights, two double lights west, one light in choir, three lights entrance to choir, three single lights rear. Design to be similar to one sent you. Quotation includes

2 vents 1 ft. 8 in. x 2 ft. 6 in., large window.

2 vents 1 ft. 7 in. x 2 ft. 6 in., west.

1 vent 2 ft. 9 in. x 2 ft. 6 in., choir.

1 vent 2 ft. 2 in x 2 ft. 2 in., entrance to choir.

1 vent 2 ft. 2 in x 2 ft. 2 in., rear.

2 vents 2 ft. 2 in x 2 ft. 2 in., east.

And the whole properly placed in church finished complete, with all freight and cartage paid by us, scaffolding necessary for placing supplied by committee.

"Hoping to be favoured with your esteemed order, we are,

"Yours truly,
"H. Horwood & Sons,
"per C. G. Horwood,
"Mgr."

Some time after, being at defendant's office on other business, C. H. Horwood, one of the plaintiffs, asked defendant about the tender, and he was told to go on with the work, and he thereupon made the following entry in his memorandum book: "J. P. Maclaren, architect, ordered windows for Cobden Church." Plaintiffs took the necessary measurements, and completed the work. Simpson, the contractor, offered to put them in, and plaintiffs, being very busy at the time, instructed him to do so, and shipped the glass to his address at Cobden, and he put them in for plaintiffs and sent them his bill. This amount has been deducted from the price by the trial Judge, and the judgment entered is for the balance.

Plaintiffs, not having received payment, applied to defendant, who stated that he could not give a certificate un-