and he cannot, as to the contracts now in question, be placed in any better position. I must, therefore, assume that, if defendant had done his duty, plaintiffs would have used their own goods on these contracts, as they did on the others, and I must endeavour to place them in the same position Cnancially as though they had actually done so. Plaintiffs are continually carrying out decorative works in various parts of the world, and they are thus able to use their material many times over. Still its life must obviously have a limit, and not a very long one, when it is remembered that faded or worn goods cannot well be used for decorative purposes. The goods used by defendant on the disputed contracts have all been produced before me, and practically without exception they bear little or no trace of even having left the shop. From these and other considerations, I have come to the conclusion that, had plaintiffs' goods been used, a fair amount to have deducted from their value by reason of that use would have been 10 per cent. In the absence of other evidence, I am forced to assume that the cost of the goods actually used on the contracts in question by defendant represents the value of the goods plaintiffs would have used had they been given an opportunity, and on that assumption 10 per cent, of the cost of defendant's goods would represent the deterioration which plaintiffs' goods would have suffered had they been used.

In taking the account, therefore, defendant will be entitled to deduct from the \$1,469.30 which he admits having received, (1) his commission amounting to \$293.86, (2) the whole amount properly chargeable on account of what I have called disbursements of the first class, and (3) 10 per cent. of the value of the articles the charges for which I have called disbursements of the second class.

In arriving at the cost of the various articles, it will be necessary to bear in mind the general principles already laid down as governing the whole inquiry.