I am not able to find upon the evidence the material to give these exact figures as the result of computation from Mr. Hitchcock's test. I do not agree that Mr. Hitchcock's test should govern—qualified as it is by other evidence—and by conditions—but assuming that it should determine for plaintiffs the quantity for all the years from 1894 to 1902, and assuming that the computation made by Mr. Martin is correct, I am not able to find as proved a greater quantity of gas used for the lime kilns than 318,008,372 c.f. as against the 520,056,670 found by the Master.

I have endeavoured to consider with care the evidence of Mr. Hitchcock, Mr. Coste, Mr. Martin, and Mr. Reeb, as well as any other evidence bearing upon the question of quantity, and without citing parts—or quoting from it—I can only say that it does not satisfy me, and it is not sufficient to establish that there ought to be charged against the defendants any such quantity of gas required as the Master has found. If, as a matter of fact, there was so great a quantity used by plaintiffs, it should be considered as exceptional and not in the ordinary course. Such a quantity was not required for the work done. The defendants should not be held liable for any waste of gas, or for any use, out of the ordinary and reasonable use, for the operating of plaintiffs' plant in the way defendants knew about, when agreement made.

It was established—so far as I recollect it was not questioned on the argument—that in the ordinary kilns, like the plaintiffs', a ton (2,000 lbs.) of lime woud require for its manufacture, and could be made with, on an average, 7,000 cubic feet of gas. . . .

For reasons given, I have concluded that the quantity of gas for manufacturing lime as allowed by the Master should be reduced as above stated, such reduction amounting in round figures to about $\frac{2}{5}$ of the quantity found.

In the manufacture of lime it is necessary to keep heat on, and not allow lime or the kilns to cool too suddenly. It was described as "keeping heat on to prevent lime from spoiling." It is reasonable that gas for the purpose should be allowed. The plaintiffs gave no evidence on this point, by way of challenging the correctness of defendants' exhibit 5.

It was estimated that during the whole period gas for that purpose, if used, would be 23,743,451 c.f.; at 124c.