followed in practice but the Chancellor refers to cases in which time might be made the "essence of the contract" and it is this expression which has frequently rendered innocuous the equitable penchant for extending time: *Hipwell* v. *Knight*, 1 Y. & C. Exch. 401, *Parkin* v. *Thorold*, 16 Beav. 59, 65.

Though it may be said that there is no magic in these particular words and others will do as well (*Hudson* v. *Bertram*, 3 Madd. 440, *Hudson* v. *Temple*, 29 Beav. 536), yet they have been very generally employed and are so usual in contracts of sale that one might almost say as was said of the Statute of Uses that the only result of the equitable rule as to time has been to add a few words to agreements for sale.

Where the words occurred, they were looked at askance by the Chancellors. They sought to annul the settled policy of Courts of Equity and were strictly construed: *Hudson* v. *Temple*, 29 Beav. 536 at p. 543, *Wells* v. *Maxwell*, 32 Beav. 408 at p. 414, and due to this policy a subtle distinction prevailed for a short time in Ontario cases, very frequently occurring where the contract was in the form of an offer giving a few days for acceptance and stipulating that time should be "of the essence of this offer." It was at first thought that the only matter covered by these words was the acceptance of the offer in time: *Boaerman* v. *Fraser* (1907) 10 O.W.R. 229, and *Crabbe* v. *Little* (1907) 14 O.L.R. 631 at p. 636, and the rule was followed by the late Chancellor in *Foster* v. *Anderson*, 15 O.L.R. 363 at p. 370, but on appeal, 16 O.L.R. 565, a different construction of the wording of the document was made and the Judges were less concerned about questions of strict or liberal construction than about what was the meaning of the actual words used by the parties. The decision of the Court of Appeal was affirmed by the Supreme Court in 42 S.C.R. 251. It should be observed, however, that Mr. Justice Anglin, in *Bark-Fong* v. *Cooper*, 49 S.C.R. 14 at p. 30, again restricts these words to the clause in which they appear although it was the last clause and the provision was that "time shall be of the essence of this *agreement*". *Foster* v. *Anderson* was not cited. It is not necessary, however, that there should always be an express stipulation making time of the essence of the contract. Notwithstanding the