Upon this question, too, the payment \$530 in May, 1911, and the subsequent offer to waive the alleged overpayment and pay an additional, may be invoked as shewing that the defendants were doubtful as to the accuracy of the returns made them, but this is not by any means an unanswerable argument. The scouts belonged to the plaintiff. The defendants must account for what they sold at the price they received. namely: 14,620 ft. at 4c. per M.—\$58.48.

It is admitted that the defendants are entitled to credit for:—

Rent of Bolter as agreed	6	00
Goods	79	66
Cash payments	\$9,100	00

The goods and the rent are both items of payment, not counterclaim. The defendants also set up by way of counterclaim to be paid \$60.40 for piling lumber and drawing pickets to complete the work, which the plaintiff undertook to do. This, if established, would merely go in reduction of plaintiff's claim. But I cannot find any satisfactory evidence in support of these items.

There were 7,000 feet of the timber measured by Gouin not drawn to the track. The expense of hauling should be allowed to the defendants. There is no evidence as to what this is worth—\$30 will more than cover it.

I am not sure that the extra dollar a thousand was to include culls, and, being uncertain, I have decided not to allow it. As I have already indicated, Gouin did his work carefully and well, and other circumstances in the case shew that his total quantity is practically beyond dispute. The daily cut was a comparatively light one, 11,000 or 12,000 feet a day, and the grading was of the easiest character. The evidence conflicts as to whether this gives the man at the trimmer a better chance to be accurate than in the case of rapid cutting and numerous grades, but I am satisfied that it does. There is evidence, too, that the grading is liable to be out a little, and this seems so reasonable that I have decided to give effect to this evidence by reducing the higher grades measured by Gouin before calculating what the plaintiff is entitled to. Weighing the evidence carefully, I think