

The learned Chancellor in dealing with the question of damages has deducted a sum of \$900, which was allowed by the referee, which he treats as the sum paid on the purchase of the property by plaintiff from defendant for the goodwill of the business.

Technically there was no goodwill dealt with. It was a purchase of the goods, and there was no transfer, as far as I have been able to gather, by defendant to plaintiff of the goodwill; and I think rather that what was treated as goodwill was the increased value the goods had because they had been used and were intended to be used in a going business, and, if so, that value is properly one of the elements to be considered in determining the amount of damages to be paid by a wrong-doer who has converted them, as we have concluded defendant is and has done.

Then, in regard to the goods that were distrained for rent, the facts, to my mind, present no serious difficulty. It appears to me abundantly clear that what took place upon that 13th day of February was that defendant had \$162.55 coming to him; that he had his two warrants in; that all that he wanted was to get his \$162.65; and, if that was paid, he was content to withdraw. Plaintiff has accounts which were good, mainly against medical gentlemen in the city, as I gather from the names; and in consideration of plaintiff assigning to him these accounts, which were, when paid, to go in satisfaction of the rent, defendant agreed to extend the time for payment of the \$162.65 until after the 1st of the following March. Before 1st March defendant took possession of the goods, or interfered with the possession of them by plaintiff, on 28th February removed them from the premises, and subsequently to 1st March—on 4th March, it is said—sold them under the landlord's warrant for the rent.

Now, upon plaintiff's own statement, these accounts were not taken as payment of the \$162.65, but were to satisfy it when the amounts payable by the debtors were received. There is nothing to shew that upon 4th March, when the sale took place, defendant was not in a position to proceed under the distress, which he had not abandoned, and to seal the goods in order to realize what remained due for the rent, so that he is not, in respect of these, in the position that he is in in regard to the other goods. He was there rightfully; he had seized the goods; he had them in pledge—that was