and you may send the bill of sale to Hurst & Burke's bank, at Gore Bay, Ont.

I would prefer it to Wiarton, as I can be there personally. If it is convenient, I would like you to send a bond shewing that there are no claims, &c., on the tug. Will you kindly make the bill of sale out in my wife's name, Sara A. Purvis, if it is convenient? Otherwise do not bother.

Yours very truly,

John Purvis."

To this letter plaintiff replied:-

"Sarnia, Ont., June 10th, 1902.

John Purvis, Esq., Duck Island, Ont.

Dear Sir,—I have your favour of the 4th, and will forward papers in your wife's name as requested to the Union Bank at Wiarton as soon as I can have them made out.

Yours truly, John Garroch."

The letter of plaintiff of the 24th May may be considered as an offer to sell for \$550. There had been no offer at that time from defendant to plaintiff to buy. The letter of June 4th from the defendant to plaintiff was an acceptance of plaintiff's offer-subject to plaintiff's sending the bill of sale of the boat to Hurst & Burke's bank, at Gore Bay. The boat was there; she was to be paid for there; the bill of sale and the boat were to be delivered there. The plaintiff misunderstood the defendant's letter. He says he understood that the defendant would prefer to have the bill of sale go to Wiarton. The letter I think plain enough, that defendant would prefer Gore Bay to Wiarton; and it is difficult to see how plaintiff could misunderstand it, as he says, and as I believe, he did. Wiarton is 200 miles from Duck Island; Gore Bay is only 60 miles, and, as the boat was at Gore Bay, the defendant was entitled to make the condition that the bill of sale was to be delivered at Gore Bay. The steam tug was a registered vessel. Defendant was offering for her as such, and was entitled to have the formal bill of sale before he could be asked to accept delivery of the boat, or to pay his money. The plaintiff was treating the matter in precisely the same way. He was selling the boat and her belongings as she was on the 24th May, but plaintiff was not offering any delivery of the boat until defendant would get the bill of sale, and pay over the money. The bill of sale was to be handed to the defendant on receipt of the money.

But assume that there was no question about the place where the bill of sale was to be sent, what is the position of