have been signed by counsel for the parties that the Farmers' Loan and Savings Company became the mortgagees of lot 13 by mortgage dated 22nd April, 1892, and afterwards acquired the fee by grant from the mortgagor dated 18th February, 1895. The taxes were not paid by the mortgagor for the years 1892, 1893, and 1894, and the lot was sold for these taxes on 11th April, 1896, to George S. C. Bethune and Solomon Demude. After the order for liquidation of the company, Bethune and Demude conveyed the lot without consideration to John W. Langmuir and Edmund A. Meredith. The lot was sold a second time for taxes on 4th May, 1898, being then acquired by Mr. Langmuir. This sale was for taxes for the years 1895 and 1896. The plaintiff, on 19th October, 1904, signed an agreement with the Toronto General Trusts Corporation, the liquidators for the Farmers' Loan Company, for the purchase of the lot, and pursuant to this agreement the lot was conveyed to him on 11th November, 1904. At the same time Mr. Langmuir, Mr. Meredith having died in the meantime, also conveyed the lot to the plaintiff. It was admitted by counsel that Messrs. Bethune, Demude, Langmuir, and Meredith, in these purchases and conveyances, acted as trustees for the Farmers' Loan Company, or the liquidator, and indeed that to all intents and purposes the then owners of the lot, namely, the Farmers' Loan Company, were the purchasers at the tax sale. Both those sales were validated and confirmed by special Act of the Ontario Legislature, 2 Edw. VII. ch. 66, sec. 6. Both the tax sales were within 10 years prior to the commencement of this action, and Mr. Gordon, for the defendants, frankly conceded that, under the language of sec. 4 of the Real Property Limitation Act, R. S. O. 1897 ch. 133, and Smith v. Midland R. W. Co., 4 O. R. 494, if either of these sales had been made to a stranger, the statute would only have begun to run from the date the stranger had acquired the right to make an entry or maintain an action.

The question I have now to determine is, whether the facts of this case take it outside of the principle of the decision in Smith v. Midland R. W. Co. It was argued by Mr. Raney, for the plaintiff, and was not disputed by Mr. Gordon, that there is no legal impediment to purchase at tax sales by the owner in fee, indeed that this is a well known method of curing a defective title, and it is to be noted that these sales to representatives of the Farmers' Loan Company are recog-