interpretation put upon this section by the county is that a single publication is sufficient—and accordingly the publication required by sub-sec. 3 appeared only once in the local papers instead of for thirteen weeks, as I think the statute requires.

The defendants, however, rely upon sec. 173.

Hall v. *Farquharson* (1888), 15 A. R. 457, is relied upon by the plaintiff as shewing that the purchaser cannot claim the statutory protection because as it is argued the sale was not "openly and fairly conducted."

That decision it is contended on the other hand was in a different state of the law—the statute there referred to is R. S. O. 1877, ch. 180; sec. 155 of that Act is much the same as sec. 172 of the statute of 4 Edw. VII.: sec. 156, however, is different from sec. 173 of the present Act and reads thus:—

"Whenever lands are sold for arrears of taxes and the treasurer has given a deed for the same such deed shall be to all intents and purposes valid and binding except as against the Crown, if the same has not been questioned before some Court of competent jurisdiction by some person interested in the land so sold within two years from the time of sale." There is here no validation of the sale—for that sec. 155 had at that time to be applied to and that required the sale to have been "openly and fairly conducted." Moreover in *Hall* v. *Farquharson* it was considered only sec. 155 was or could be relied upon—the two years' time had not run. See p. 467.

This state of the law continued down through R. S. O. (1887), ch. 193, secs. 188, 189; 55 Vict. ch. 48, secs. 188, 189; R. S. O. 1907, ch. 224, secs. 208, 209, but the new Act, 4 Edw. VII, while not substantially changing the earlier section by sec. 172, made a great change in the latter by sec. 173. "Wherever land is sold for taxes and a tax deed thereof has been executed the sale and the tax deeds shall be valid and binding to all intents and purposes except as against the Crown unless questioned before some Court of competent jurisdiction within two years from the time of sale." In the present state of the law there is no need of calling in the aid of sec. 172 to validate a sale—if the sale has been two years before the issue of the writ, that is enough when a tax deed has been executed.

But it has been authoritatively decided in *Donovan* v. *Hogan* (1888), 15 A. R. 432 that "two years from the time