amended by 41 Vict., c. 8, s. 18 (O.), now R.S.O. (1887), c 172. On the 28th of January, 1888, he being then a widower, this person obtained a benefit certificate from the society by which the insurance was made payable to his children. After this he married the plaintiff, and on the 1st of June, 1889, a new certificate was at his request issued by which the insurance was made payable to the plaintiff, and he died shortly afterwards.

The appeal came on to be heard before this court [HAGARTY, C.J.O., BURTON, OSLER, and MACLENNAN, JJ.A.] on the 9th and 10th of March, 1892.

The court was equally divided, and the appeal was dismissed with costs.

Per HAGARTY, C.J.O., and BURTON, J.A., affirming the judgment of the Queen's Bench Division: The effect of 51 Vict., c. 22 (O.), was to make the first certificate subject to the provisions of R.S.O., c. 136, ss. 5 & 6, and it was thus a trust in favour of the children and was not revoked by the second certificate.

Per OSLER and MACLENNAN, JJ.A., adopting the view of STREET, J., in preference to that of the Division Court: The rules of the society giving a power of revocation formed a valid part of the contract of insurance under R.S.O., c. 172, s. 11, and this power of revocation was not taken away or restricted by R.S.O., c. 136, ss. 5 & 6.

N. F. Patterson, Q.C., for appellant.

C. J. Holman and *D. B. Simpson* for the respondents.

VINEBERG *v.* GUARDIAN FIRE ASSURANCE CO.

Arbitration—Interest of arbitrator—Valuation—Insurance—Fire insurance—R.S.O., c. 167, s. 114 (16).

Proceedings under R.S.O., c. 167, s. 114 (16), for the ascertainment of the amount of a loss are proceedings in the nature of an arbitration and not of a valuation merely.

Arbitrators must be absolutely impartial, and an award made by arbitrators one of whom had acted to only a very small extent as agent for an agent of the defendants in obtaining risks was, affirming the judgment of ROSE, J., at the trial, and of FERGUSON, J., in the Divisional Court, held void.

S. H. Blake, Q.C., for the appellants.

Moss, Q.C., for the respondent.

HYATT *v.* MILLS.

Deed—Description—Assessment and taxes—Tax sale—Right of entry—Purchase of—R.S.O., c. 193, s. 191.

A parcel of land was described in the patent thereof and in the books of the county treasurer as "the north part of lot number thirteen . . . containing 60 acres of land, be the same more or less." The parcel contained, in fact, 82 acres. In 1868 there were sold for taxes 50 acres, described thus: "Commencing at the northeast angle of said north part at the limit between said north part of lot number thirteen and lot number fourteen, thence along said limit taking a proportion of the width corresponding in quantity with the proportion of the said north part of lot number thirteen in regard to its length and breadth sufficient to make fifty acres of land." Then in 1871 there was sold for taxes a parcel described thus: "The whole of said southerly part of north half of said lot number thirteen . . . containing ten acres, and being part not sold for taxes in 1868."

Held, reversing the judgment of the Queen's Bench Division, that the sale of 1871 could not be limited to 10 acres to be located by the court "in such manner as is best for the owner," but was, the taxes being properly chargeable against the whole of the unsold portion, a sale of the whole of that unsold portion, and could not in consequence of the provisions of R.S.O., c. 193, s. 191, be attacked by the plaintiff, a purchaser from the owner after the time of the tax sale, who then had a mere right of entry.

M. Wilson, Q.C., and *J. B. Rankin* for the appellant.

Moss, Q.C., and *A. B. Cameron* for the respondent.

HIGH COURT OF JUSTICE.

Chancery Division.

BOYD, C.] [April 9.

CAMPBELL ET AL. *v.* DUNN ET AL.

Life insurance—Benefit of children—Who to control proceeds—Executors or guardian—Will—R.S.O., c. 136.

A testatrix, having insured her life and made the policies payable to her two daughters, by her will required her executors (the defendants) to place the amount thereof in some thoroughly