Britton, J.:—I am of opinion that the appeal must be allowed, upon the sole ground that the sale of the land was validated and confirmed by 10 Edw. VII. ch. 124, sec. 4.

That Act recites that the corporation represented that all tax sales and deeds held and given prior to the passing of that Act should be confirmed. The request was for an Act validating

tax sales held, and deeds for lands so sold for taxes.

Section 4: "All sales of land in the city of Port Arthur, made prior to the 31st December, 1908, and which purport to be made by the corporation of the said city for arrears of taxes in respect to lands so sold, are hereby validated and confirmed, and all deeds of lands, so sold, executed by the mayor and treasurer of the said city, purporting to convey the said lands so sold, to the purchaser thereof, or his assigns, are hereby validated and confirmed. . . ."

The tax sale at which the land in question was sold was held on the 15th November, 1908, and the sale purported to be made for taxes on said land for the years 1905, 1906, and 1907, and a deed purporting to convey said land to the defendant was executed by the mayor and treasurer of said city on the 19th January, 1910.

In this case, and solely by reason of the statute, the defendant

is protected.

The appeal should be allowed with costs and the action dismissed without costs.

RIDDELL, J., concurred in this disposition of the case, giving reasons in writing.

FALCONBRIDGE, C.J.K.B., concurred in the judgment of Riddell, J.

MIDDLETON, J.

DECEMBER 24TH, 1912.

## RE WISHART.

Will—Legacies—Direction to Pay in Future—Postponement of Payment for Convenience—Vesting—Lapse.

Petition by executors for advice under Con. Rule 938.

R. L. McKinnon, for executors, and appointed to represent those opposed in interest to the infants.

F. W. Harcourt, K.C., for the infants.