and the shipment of new goods by the defendants was solely to fill up the short lines and assist in disposing of the old stock; it was for the benefit of the plaintiffs as much as the defendants, and was done with the consent of Gormley, and for a month he assisted in making sales from the new stock as well as the old. I find that there were no goods unduly sacrificed; many articles were sold at greatly reduced prices, but a good deal of the stock was old and in bad condition; and I think good judgment was used in making the sales, and that much more was realized than would have been ob-

tained by selling in any other way.

The plaintiff was lessee of the store premises, and ordinarily of course the mortgagees would not have been entitled to continue the business in those premises to the exclusion of the plaintiff, and would have been bound to remove the goods, but I find that at the time of the seizure the rent was \$240 in arrear, and on 22nd March demand was made upon the defendants by the landlord for payment of this \$240, and an additional quarter's rent of \$90, and the defendants paid \$330 rent to the landlord; this was done to enable them to carry on the business for the benefit of the plaintiff. It does not appear that the plaintiff or Thomas J. Gormley actually knew of the payment of rent, but they must have known it was in arrear and that the defendants would have to pay it to save the goods from distress for rent. The taxes for the year 1906 were unpaid; that was a liability of Gormley & Co., and was paid by the defendants.

Complaint was made that the defendants had not complied with R. S. O. 1897 ch. 75, sec. 15, requiring a statement in writing to be given of the demand and of the costs charged in respect of the seizure and subsequent proceedings. I do not think the plaintiff can obtain any redress for this, for two reasons. First, the arrangement made as to the mode of selling and realizing upon the goods prevented any charge of costs for seizure upon the basis of the scale of charges referred to in sec. 4 of the Act, which would be the same charges referred to in sec. 15. And, in the second place, the "subsequent proceedings" had not been terminated when the action was brought, and the time had not then arrived for delivering such statement, had it otherwise been necessary to deliver one at all.

When the goods were seized on 18th March Church engaged all the staff in the store to continue the business, and