I am of opinion that subsequent purchasers of portions of the mortgaged property, who have given mortgages thereon, are not necessarily subsequent incumbrancers, within the meaning of the Rules. The plaintiffs were at liberty to make such of the owners of (as put by the Master) "parts of the equity of redemption," as they, the plaintiffs, thought proper, parties to the action. The plaintiffs were not bound to add as parties all who appeared to have claims to portions of the mortgaged lands.

I cannot say that the learned Master was wrong in finding that there was nothing due by the defendant McKillican to the plaintiffs. Having so found, it would have been more logical to have given McKillican her costs. I would do so now; but, by the judgment of the Divisional Court, costs were left to the discretion of the Master. I am bound by that judgment and cannot interfere with the discretion vested in him. A very large amount of costs has already been incurred in this case—in fact the question is now mainly one of costs, as it appears that the residue of the mortgaged property is amply sufficient to satisfy the balance of the mortgage-debt; but I am bound to say that some of the points raised by Mr. Cline, for the appellants, are important and difficult, and would seem to invite the opinion of an Appellate Division.

I deal only with the last report and the reasons for it, not with any previous opinions or findings during the inquiry.

I agree with the Master that the defendant Smith is not, in this action, and as the matter now stands, entitled to an account and statement in detail of the plaintiffs' mortgage account and of the plaintiffs' dealings with the mortgaged property.

The appeal will be dismissed, under the circumstances, without costs.