

urer to the plaintiffs in a letter addressed to them, by their corporate name, at "Toronto" merely. This was returned marked "not found—not asked for." This was a notice that the land, if not redeemed in a month, would be conveyed to the purchaser (sec. 165). It was not shewn that the plaintiffs had given any notice of their correct address, or that the municipal authorities knew it. The sale was completed without any notice coming home to the plaintiffs. This was the plaintiffs' own fault, and was not a good ground of objection.

The sale was on the 7th November, 1912; the tax sale deed was dated the 11th December, 1913; and this action was begun on the 12th October, 1915.

The Chancellor expressed the important opinion that secs. 172 and 173 operated in favour of the tax sale and made it unassailable. The action was not brought within two years of the date of sale, though within two years from the date of the deed. *Donovan v. Hogan*, 15 A.R. 432, was a decision of the Court of Appeal that the two years did not begin to run until the date of the deed, but that was not binding owing to a change in the wording of the section. Section 173, as it now stands, makes it clear that the two-year period begins to run at the date of the sale.

Reference was made to *Blakey v. Smith* (1910), 20 O.L.R. 279, 283; *Dalziel v. Mallory* (1888), 17 O.R. 80, 94; *McConnell v. Beatty*, [1908] A.C. 82; *Toronto Corporation v. Russell*, [1908] A.C. 493, 501; *Cartwright v. City of Toronto* (1913-14), 29 O.L.R. 73, 76, 50 S.C.R. 215; *Temple v. North Vancouver* (1914), 6 W.W.R. 70, 103; *Burrows v. Campbell* (1912), 23 O.W.R. 271, 4 O.W.N. 249; *Sutherland v. Sutherland* (1912), 3 O.W.N. 1368; *Errikkila v. McGovern*, 27 O.L.R. 498.

*Action dismissed with costs.*

BOYD, C., IN CHAMBERS.

DECEMBER 15TH, 1915.

ANGLO-AMERICAN FIRE INSURANCE CO. v. INTERNATIONAL STEEL CORPORATION.

*Discovery—Examination of Officer of Corporation-party—Place of Examination—Discretion of Judicial Officer—Rule 329—Appeal.*

Appeal by the plaintiffs from an order of the Master in Chambers refusing to direct the manager of the defendants to attend at Toronto for examination for discovery.