

Then follow provisions for service by posting up in the Land Titles office at Kenora, and for sending copies by registered mail. Clause 3 is: "And it is further ordered that the return hereto be made before the presiding Judge in Chambers at Osgoode Hall on or before the 13th day of January, 1914."

I do not think that this is in any sense a compliance with the statute. I think the summons should specify the amount of taxes due upon the locations and should specify clearly the precise sum to be paid by the respective persons to whom the summons is addressed. The summons should then require payment within three months, and name a day after the expiry of the three months when cause must be shewn before the Judge issuing the summons, to an application then to be made to vest the interest of the delinquent co-owner in the location.

There is another difficulty in the applicant's way. He does not bring himself within the statute; for the statute only applies when it is shewn that lands are held by two or more co-owners—an expression which is wide enough to cover the case of joint tenants, tenants in common, and co-partners.

Here the material put in shews, as to five parcels, that the lands are owned by the Cedar Island Gold Mining Company. Against them all, Ahn has registered a caution. Against the third there is a charge in favour of the Dominion Gold Mining and Reduction Company for the sum of \$500, registered prior to Ahn's caution.

As to the sixth parcel, the land is shewn to be owned by one Engledue, and against it a caution has been registered by Hay, the applicant. This is supplemented by an affidavit by Mr. Hay, shewing that he had an agreement with Engledue, under which he was entitled to a one-third interest in the lease which Engledue had applied for with respect to this parcel.

As to the parcels owned by the Cedar Island Gold Mining Company, Hay claims to be the owner of eight thousand shares in the company, and to have paid all the taxes.

Both the Cedar Island Gold Mining Company and the Dominion Gold Mining Company have gone into liquidation. The nature of Ahn's claim is not disclosed.

Clearly, the statute cannot apply, save possibly as to the lots in which Engledue is interested, and it is doubtful if