

eighty-seven days—which amounts to \$255.26. That will be the sum instead of \$243.51 as stated by the Referee and \$267.17 as claimed by the plaintiff.

I think the Referee was quite right in dissallowing the claim for commission for collecting the rents. There does not seem to be anything in the evidence to warrant any such charge. The Referee was equally wrong as to the \$138.97 which he charged to the plaintiff as a loss on rents not collected. As to this item the Referee says in his report: "I find that the mortgagee in possession should have collected at least eighty per cent. of the rental of the said mortgaged premises. During the period of possession of the same is the sum of \$138.97 more than he did collect and therefore charge the plaintiff with the said sum of \$138.97 which I deduct from the balance of \$560.76, &c." Before a mortgage in possession can be made liable for rents which he has failed to collect there must be evidence to shew that it has been due to his default in some way. I never heard of any such rule as the Referee has acted upon—there is no evidence of any such rule and of course no such rule could well exist.

The account will be stated thus:—

There was due on the mortgage on August 29th, 1902, when the plaintiff took possession.....	\$ 587 20
Taxes, ground rents, improvements up to March 4th, 1909	976 14
Interest on the mortgage from August 29th, 1902, to March 4th, 1909,.....	255 26
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	\$ 1,818 60
CR.	
By rents, &c.	1,239 99
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March 4th, 1909, Balance due.	\$ 578.61