

The sales for taxes—there were two—took place on 11th November and 14th December, 1887, respectively. At these sales defendant Bull became the purchaser of some 52 parcels, and at least 49 certificates were issued to him, and among them were the certificates of the sale of the parcels in question, which were purchased at the sale held on 14th December.

The records of the Provincial Treasurer's department and the other testimony shew that the 49 certificates were sent to defendant Bull in May, 1888, and that, after the expiration of 12 months from the sales, 42 certificates, including those now in question, were returned to the department for the purpose of the issue of deeds of conveyance. The next thing that appears with reference to the certificates now in question is a letter dated 26th January from the defendant Bull to Mr. Percival, the official in the Treasurer's office having charge of sales for taxes in Algoma, saying: "Please hand to Mr. T. D. Ledyard all my tax certificates relating to any part of section 8 in 8th concession of McTavish. I do not require any deeds of this land, as I have agreed to assign it, so please do not make them out." In reply to this letter Mr. Percival wrote the defendant Bull on 28th January, saying: "The deeds already prepared embraced some of the subdivisions of 8 in 8, McTavish. However, upon receipt of \$38 (there were 42 lots in all) new deeds will be prepared by the authority of the Treasurer, and the certificates referred to returned." Following this letter is a receipt dated 31st January, 1899, as follows: "Received from L. V. Percival, Esq., the four tax certificates of section 8 in the 8th concession McTavish, as per order from T. H. Bull, Esq.—T. D. Ledyard." The possession of the certificates is thus traced to Mr. T. D. Ledyard, but it seems clear that he was not the person to whom Mr. Bull had agreed to assign them. Mr. Ledyard had been acting at the sales on Mr. Bull's behalf, and, no doubt, he received the certificates from the department as the latter's agent and for the purpose of carrying out whatever arrangement had been made. The next thing that is shewn concerning the certificates is that some time after, probably in 1890, they were received by Mr. W. H. Beatty from Mr. John Leys, a barrister of Toronto, enclosed in an envelope bearing the address "John Leys, Esq., M.P.P.," in Mr. Ledyard's handwriting, through which a pen had