

made to him for the purpose of his business. As I have already pointed out, the respondent knew that there had been a previous agency to that in respect of which his bond was entered into, and I cannot think that the non-communication of the fact that advances had been made to the agent under previous agreements, which had not been repaid to the extent of \$450, there being nothing to shew that the agent was in default in respect of these advances, has the effect of entitling the respondent to repudiate liability on his bond.

The appellants are, in my opinion, entitled to judgment for the amount of the premiums received by R. L. Duncombe after 29th January, 1906, and not accounted for, and paid to the appellants, and for so much of the advances made on or after that date, as have not been repaid. According to the statement A., the premiums amount to \$75.72, and the advances to \$250.

The appeal will therefore be allowed with costs, and, instead of the judgment entered by the trial Judge, judgment will be entered for the appellants for \$325.72 with full costs.

In form the judgment will be for the penalty named in the bond and costs, and the damages for the breaches assigned assessed at the sum I have named.

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ANGLIN, J.

JULY 18TH, 1907.

TRIAL.

### LAIRD v. NEELIN.

*Assessment and Taxes—Tax Sale—Valid Assessment—Irregularities—Collector's Returns not Verified by Oath—Late Return—Non-compliance with Provisions of Assessment Act—Sale of Lands not Included in List Furnished by Treasurer to Clerk—Failure to Redeem within One Year after Sale—Curative Provision of Statute—Special Acts—Setting aside Sale.*

Action to set aside a tax sale and treasurer's deed of lot number 9 on the north side of Bay street in the town of Port Arthur to the defendant Neelin. The sale took place