

granted), it would be contrary to the spirit of the Judicature Act and its present administration to put the matter off and wait to see what might be done at a later stage, when this or some other sale was carried out, pursuant to the leave given by the statute 1 Geo. V. ch. 95, sec. 10. The motion was, therefore, granted, with costs to the defendants in any event. Casey Wood, for the plaintiff. E. Bayly, K.C., for the Attorney-General. C. A. Moss, for the defendants the Royal Bank of Canada. E. C. Cattnach, for the defendants the Corporation of the City of London.

TOWN OF STURGEON FALLS v. IMPERIAL LAND CO.—MASTER IN CHAMBERS—SEPT. 20.

Particulars—Statement of Claim—Lien for Taxes—Sale of Lands—Description.—After the judgment in this case, 2 O.W.N. 1433, further particulars were delivered on the 15th August. With these the defendants were not satisfied, and moved for further particulars. The plaintiffs by the statement of claim asked: (1) a declaration that taxes due on the lands of the defendant land company, as set out therein, were a special lien thereon in priority to the claims of the defendants the Trusts and Guarantee Company, who were mortgagees of the lands to secure bonds issued by the land company; (2) for payment and other necessary consequential relief. These taxes were for the years 1906 and four following, and, as claimed, amounted to nearly \$10,000, charged on nearly 200 different parcels. It was contended by counsel for the defendants that they were entitled to have as clear and precise a description of each parcel as would be necessary to insert in a deed. On the other side, it was pointed out that this motion was made before delivery of statement of defence, and that it was quite clear that the first question and the only one that would be decided at the trial was, whether the plaintiffs were entitled to the priority they claimed, or whether it had been in any way lost or taken away, as, e.g., by the fact that the land company were now in liquidation. It was conceded that, if the plaintiffs succeeded at the trial or at the final stage in establishing their right to priority, the matter would be referred to ascertain what was due on each separate parcel, and that then the exact parcels must be accurately defined. The Master said that, as the case now stood, the defendants could safely plead, and should do so in ten days. They