

*Note.*—The judgment of their lordships in no way supports the contention raised before them that the Dominion parliament took power to incorporate such a company as that in question under No. 2 of section 91, 'the regulation of trade and commerce,' nor under any other of the enumerated heads of section 91; nor does it in any way detract from the authority of *Citizens Insurance Co. v. Parsons* (*supra* p. 53) which attributes such power of incorporation to the Dominion residuary power to make laws for the peace, order and good government of Canada upon non-provincial subjects. So, too, as their lordships point out, their judgment in no way affects the provincial power to tax Dominion companies, even though it be in the form of requiring a license, but it was not pretended that the license in the case before them was intended as a method of raising revenue.