

of the provincial statute under the terms of which the Court of King's Bench replaced the Supreme Court of the province, no possible question as to the jurisdiction of the learned judges to try this petition can arise in view of the unequivocal enactment of subsection 2 of section 14 of chapter 25 of the Statutes of Canada for 1916, *The Judges Act*. I would therefore dismiss this objection as unfounded.

On the merits, I am of the opinion that the judgment is well founded and that the appeal should be dismissed. Notwithstanding Mr. Hudson's very able argument for the appellant, I must hold that the appellant, as found by the learned trial judges, made a false declaration of expenses within the meaning of the "Dominion Elections Act."

Mr. Hudson argued that the words contained in the declaration of expenses "by paying bills authorized by myself and by cash directly" were not false because the appellant's official agent, McRitchie, authorized the payment of these accounts which were paid by cheques issued directly to the payees by Teare and Devlin.—McRitchie was not called at the trial, so Mr. Hudson could not go further than to contend that the declaration of expenses shows that McRitchie had authorized these payments. However, when they issued their cheques, Teare and Devlin, respectively the president and secretary-treasurer of the incorporated association which furnished funds for the appellant's election expenses, did not even know McRitchie. And what the statute requires is that election expenses be paid "by and through" the official agent. The payments here were made by and through an association whose cheques were issued and made payable directly to the creditors of the accounts, and not by and through the official agent. If the words I have quoted from the declaration of expenses imply that these payments were made by and through McRitchie, they are false, and if they mean that McRitchie merely authorized the payment made with these cheques, they are equally untrue, for McRitchie was not present at the meeting of the 28th November, 1921, when the payments were authorized and the cheques signed. The appellant said that McRitchie initialled the vouchers on the 28th January, the day he prepared the return of expenses, but this does not show that he authorized the payments when they were made, much less that these payments were made by or through him. It is difficult to escape the conclusion that the peculiar wording of the declaration was suggested by the desire to cover up something or to conceal the real truth. My opinion is that it was a false declaration.

Moreover the payment of two accounts, those for the band on the night of the election and for the luncheons furnished to the scrutineers in the polling stations, is not mentioned in the declaration of expenses. As a matter of fact, these accounts, which were for election expenses, especially the account for luncheons, were paid after the preparation of the return of election expenses by the appellant and McRitchie, but before it was sworn to, and appear to have been paid with moneys furnished by the former to the latter. This payment, the trial judges say, was more than fifty days after the day the appellant was declared elected, and they add that it was thus an illegal practice of the appellant and his official agent under subsection 9 of section 78 of the *Dominion Elections Act*. The evidence is not clear as to the date when the band account and the account for luncheons were paid. As to the former account, the appellant says it was paid by cheque dated January 31st and passed through the bank on February 7th. The account for luncheons was apparently paid in money, the appellant having furnished \$10 on two different occasions to his official agent for that purpose.

By knowingly making a false declaration respecting election expenses, the appellant and McRitchie were guilty of a "corrupt practice" (*Dominion Elections Act*, sect. 79, subsection 9) and, under section 51 of the *Dominion Contro-*