

in greater detail, and also to the question of mortmain. The method of the Appellate Division of the Supreme Court of Ontario would render it necessary to litigate to the Privy Council the provisions of the Extra-Provincial Corporations Act of each of the Provinces. It is a pity that the precise wording of the British Columbia and Ontario Acts was not compared so that it could be seen to what extent they differed. In this way the Ontario legislation escaped the result of the decision in the *John Deere Plow Company* case.

The subject is now pending before the Judicial Committee of the Privy Council in an appeal from *Currie v. Harris Lithographing Company, Limited*; *Harmer v. Macdonald* (1917), 33 D.L.R. 363, and *Davidson v. Great West Saddlery Co.* (1917), 35 D.L.R. 526. If after the decision in these cases the Canadian Courts still follow the method applied by the Chief Justice of Ontario, it is likely that no further assistance will be given in solving this difficulty.

There are two grounds upon which the Provinces contend for the control of companies; first, and perhaps the most important, is the revenue derived; second, and one upon which great stress is laid, is the right of the Province in mortmain. With respect to revenue there can be no question where it is in the form of taxation. With respect to the question of mortmain, the whole subject has been misconstrued and the positions of the Provinces and the Dominion in this respect are not adequately understood. Some of the Provinces, notably Ontario, as indicated in the Chief Justice's judgment in *Currie v. Harris Lithographing Co., Limited*, maintain their attitude with respect to Dominion companies mainly on their asserted right in mortmain, and the Chief Justice quotes decisions to support this contention. It should be pointed out that there are no decisions which substantiate this claim. There are a number of dicta in decisions of the Judicial Committee of the Privy Council which might support this view, but these utterances cannot, by any means, be considered to be decisions of the Committee. The decisions in question are: *Citizens Insurance Company v. Parsons* (1881), 7 A.C. 96; *The Colonial Building and Investment Association v. The Attorney-General of Quebec* (1883), 9 A.C. 157; *Chaudiere Gold Mining Company v. Desbarats* (1873).