

The appellant corporation was undoubtedly carrying on the business of a manufacturer; and the business carried on in Windsor was a part of that business. The appellant corporation's business had two branches, one its manufactory proper, and the other its show-room and sales-room, and both were integral parts of the business of a manufacturer carried on by the appellant corporation.

The appeal should be dismissed with costs.

MACLAREN and HODGINS, JJ.A., agreed with MEREDITH, C.J.O.

MAGEE, J.A., agreed in the result, for reasons stated in writing.

Appeal dismissed with costs.

HIGH COURT DIVISION.

SUTHERLAND, J.

JUNE 24TH, 1919.

*RE WALKER.

Alien Enemy—War Measures Act, 1914—Consolidated Orders respecting Trading with the Enemy—Order 28—Order Vesting Property of Alien Enemy Situated in Ontario in Custodian Appointed under Act—Public Policy—Order of Court of Foreign State—Comity of Nations.

Motion on behalf of the Secretary of State of Canada for an order vesting in the Minister of Finance and Receiver-General, as the custodian appointed under the Consolidated Orders respecting Trading with the Enemy, 1916, and conferring upon him power to get in, sue for, recover, receive, hold, and manage, on behalf of the assets situated in the Province of Ontario of the estate of Franklin Hiram Walker, deceased, on the grounds that one half of the assets belonged to or was held or managed for or on behalf of the Countess Ella Matuschka, an enemy, and that such vesting was expedient for the purposes of the Consolidated Orders.

The motion was made under Order 28 of the Consolidated Orders, passed pursuant to the War Measures Act, 1914.

The Countess Ella Matuschka was the daughter and only child of the deceased; she was married to a German, and was thus regarded as an alien enemy.

Franklin Hiram Walker lived in Detroit, in the State of Michigan; he made his will on the 14th June, 1916, and died there