passed, the Royal Bank was subject to a liability which was complete in such a sense that an enforceable right to the proceeds of the bonds had already vested in the Government and the railway company. If this is the position which Mr. Ewart intends to take, it is clearly shewn by the undisputed facts stated in the report to be entirely unwarrantable. From those facts it is quite apparent that all the parties concerned took it for granted that the money which the Provincial Treasurer demanded from the Royal Bank after the statute came into force was not yet due to the railway company, and that it was merely on deposit to be paid over in instalments as the work of construction progressed. Possibly Mr. Ewart is prepared to go the length of contending that the merely inchoate right which existed under these circumstances was a "civil right" within the meaning of the British North America Act. But it is apprehended that the extreme doctrine would scarcely meet with general approval. Legislation creating rights which should take effect upon the fulfilment of certain conditions or the occurrence of some specified event would no doubt be intra vires. But when the validity of a statute is being tested, as in the present instance, with reference to the question whether pre-existing contractual rights which it purports to qualify or annul were "in the Province," there can be but little doubt that the phrase "civil rights" should be construed as importing only such matured rights as would serve as a foundation for a claim or a defence. In this point of view it would follow that, as no right of action in respect of the trust fund had accrued to the railway company when the given statute came into force, Mr. Ewart's assumption that the statute was valid, because it was "in relation to a civil right," must be pronounced untenable, for the simple reason that there was then no subsisting right with regard to which it could operate.

But even if this theory of the situation existing when the statute was enacted is erroneous, there is a further point to be determined in Mr. Ewart's favour before the validity of his argument as a whole can be conceded. It must be shewn that the situs of the right of the Government and the railway company with regard to the trust-fund was "in the Province." This very