

"association" but "the buildings of the Young Men's Christian Association of the City of Ottawa" that are to be exempt from taxation, and that the association before its incorporation did not, and the incorporated body does not, bear that name. The reason of the thing is also, I think, against the interpretation contended for. If it were the proper construction, the result of the association's outgrowing its then quarters, and abandoning them for more commodious one, would be that it would lose its exemption altogether.

In the Divisional Court the meaning of the words "for the purposes of the association" in sec. 11, and the difference between the meaning of the word "purposes" and that of the word "object," were discussed.

It is immaterial for the purposes of the first question whether the view of the Divisional Court was or was not correct; for, even if the words as used in the Act of incorporation are synonymous, the conclusion of the Divisional Court was, in my opinion, right.

If the contention of the appellant is well-founded, lodging and providing meals for the members of the association is ultra vires, and it appears to me quite clear that it is not. The powers which the association may exercise are defined by secs. 3 and 10; and, in my opinion, for the reasons given by my brother Riddell in the Divisional Court, the ejusdem generis rule is not to be applied in determining the meaning of sec. 3. The section deals with two matters: (1) the objects of the association; and (2) the means by which those objects are to be attained. The objects are the spiritual, mental, social, and physical improvement of young men; and the means by which those objects are to be attained are the maintenance and support of meetings, lectures, classes, reading rooms, library, and gymnasiums, and such other means as may from time to time be determined upon; in other words, any means by which the spiritual, mental, social, and physical improvement of young men may be accomplished or promoted; and, in my opinion, the section is designed to give, within these limits, the widest latitude to the association as to the means which it may employ to that end.

So far from there being any ground for suspecting that in providing meals and lodgings for its members the association, under the cloak of carrying on its work, is carrying on a business, the evidence shews that this service is and has been for some years a recognised part of the work of such association; and, in my judgment, it is an important factor in the promotion