

Our duties as British subjects arise in an ascending scale. We owe a duty to the municipality in which we reside, to the Province of which it is a part; to the Dominion of which it is a part, and finally to the Empire of which the Dominion is a part. Many people seem unable to rise any further than the first step. Some stick at the Province, and some at the Dominion, and those who are afflicted with this narrow political outlook are very apt to describe all advice to advance beyond it as mere "Jingoism." Recent events in Canada have happily shown that a great majority of our people have a wise and true conception of their duty.

The basic principle of the B.N.A. Act in our opinion is this, viz: to distribute governmental power between the Federal and Provincial authorities in the way thought to be most beneficial to all the people of Canada; and all parts are expected to work together harmoniously as members of one organic whole, and as the eye does not say to the hand "I have no need of thee," nor the leg to the arm "I have no need of thee," so neither does the leg essay to do the work of the arm, nor the eye the work of the hand, so in our body politic there ought to be no such contentions or aspirations, if we wish to carry out the real spirit and interest of the B.N.A. Act. Its successful working depends on each part of the organism being content to confine its activities strictly within the sphere allotted to it.

But to return to the subject under consideration. So far as the question involved in the case of *Currie v. Harris Lithographic Co.* is one of law and politics, it may be interesting from a technical point of view to lawyers and politicians, but for some others of the community it has a more practical interest. To those who are engaged in the world of business and the carrying on of the trade and commerce of the country, and employing its capital to the best advantage, in which operations the foundation of companies forms so important a part, the question of which Government shall have the right to incorporate companies is a small matter. What they naturally desire is that the legal question shall be reduced to simple terms, which everyone practically concerned may readily understand. Their desire is that the law may be so