

merce, Defence, Navigation, and Shipping, and Sea Coast and Inland Fisheries, and the executive power being in the absence of express enactment to the contrary co-extensive with the legislative power, the British North America Act must be construed as vesting the beds of all waters not granted before Confederation exclusively in the Crown in right of the Dominion.

2. Because the Common Law as to the ownership of waters which though non-tidal are in fact navigable, is not applicable to the great lakes and rivers of Canada, or to waters separating two or more Provinces of the Dominion or the Dominion from foreign territory.
3. Because the rights of the Crown in all navigable waters are amongst the Regalia or prerogative rights which are in the Dominion under section 102.
4. Because rivers being specifically mentioned in the 3rd schedule to the British North America Act become the property of the Dominion under section 108.
5. Because there is excepted from the operation of section 109 the interest of the Dominion in so much of the Regalia as is immediately connected with the subject of legislation exclusively assigned to the Dominion by section 91.
6. Because legislative authority over property and civil rights, so far as the same are connected with Fisheries, is in the Dominion by virtue of section 91 (12) and not in the Provinces.
7. Because the taxation of Dominion lessees and licensees by a Province is individual taxation and *ultra vires* of Provincial authority and inconsistent with the powers of the Dominion