

instance, one of the largest mercantile companies in Ontario has for its objects the following only:—"To manufacture, buy, sell and deal in goods, wares and merchandise." The manufacturing, buying and selling are main objects. If manufacturing is to be considered its chief main object, then, in the opinion of Sir Louis Davies, it may sell out of the province. If selling is its main object, then it may buy out of the province. Who can determine which may be ultra vires outside the province? The result of the judgment, however, is that a provincial company may do business out of the province. Idington and MacLennan, JJ., judgments are definite upon the question, but that of Duff, J., may be said to be limited to the subject in question in the case, and the greater question is not disposed of.

A short statement of the positions of the Dominion and the provinces may be of interest. The Dominion has no express authority in section 92 to incorporate commercial companies. It is construed within the "peace, order and good government" clause. (*Colonial Building and Investment Association v. Attorney-General of Quebec*, 7 A.C. 96.) Apparently there is no discrimination in the classes of companies incorporated under the Dominion Act. The following are examples taken from *Canada Gazette*:—The Edmonton Cemetery Company, June 19, 1886; The Country Club, Limited, April 4, 1903; The Deseronto News Company, Limited, September 24, 1883; The publication of a newspaper or newspapers at the Village of Deseronto; The Hawkesbury Electric Light and Power Co., August 4, 1904; Lennoxville Waterworks Co., February 14, 1900; The Corona Hotel Co., August 7, 1902, and the Montreal Star Publishing Co., April 23, 1904.

However, in order to give an apparent reason for incorporation under the Dominion Act such companies are authorized "to carry on business throughout the Dominion of Canada and elsewhere."

The Companies Act, Canada, R.S.C. c. 79, s. 17, provides, "that any company incorporated under any general or special Act of any of the provinces of Canada . . . for any of the