Kingdom; but the first enacting clause is general in its terms, and does not, in my opinion, so limit its provisions. It is in these words:-"That the several powers and privileges in the said (therein) recited Act mentioned, as far as the same may be applicable, shall extend and be considered to apply to all roads made of charcoal, and to to all Railroads or Tram roads, whether the same shall be constructed of iron, wood, or stone, or partly of any of the said materials; and also to all Companies formed or to be formed in Great Britain or Ireland, whether chartered, registered, or otherwise legally constituted." It will be observed that the provisions of the clause embrace three distinct objects, the last of which alone is referred to in the preamble: The first; Roads made of Charcoal. This will enable any Joint Stock Companies to construct roads of charcoal, instead of plank, dec. The second; all Railroads, &c. The third; all Companies formed or to be formed in Great Britain or Ireland, being the subject particularly set forth in the preamble. The encouragement to invest British capital for these objects, probably suggested the idea of extending the provisions of the Road Act to Railroads; but when extending its provisions to this object, the Legislature very wisely did not stop there but extended its provisions generally. Building Railroads was the main object, and it could not be of any consequence where the capital came from. The encouragement to British capital was incidental. Therefore I am of opinion, upon the plain interpretation of the Act, giving due meaning to all the terms used, that Joint Stock Companies may be formed to build Railroads in any part of Upper Canada, according to the provisions of the Act, 12 Vic., c. 84.

H. J. BOULTON.

Church Street, Toronto, 19th Feb., 1851.

The last