

in either or in both together, whether taken in connection with section 142 or alone, any words or form of expression from which the conclusion contended for could, by the most liberal implication, be derived. The inducements in the preamble, and the provision in the 6th section appear to me to relate to subjects entirely unconnected with that under consideration and not in any degree to affect it, except perhaps that the names Upper Canada and Lower Canada, contained in that section, may help to explain the meaning of the same names in section 142.

The fact is that the question must be decided upon the terms of this section (142.) If the authority given by it does not include a right to examine and decide all the debts and assets, whether they originated before 1841 or since, it cannot be supplied by implication from other portions of the law. These other portions may be used to explain and interpret the true meaning of that section, but they cannot be used either to extend or to restrict the authority which is given by it.

Bearing in mind, then, that the section 142 is the only source and measure of the authority of the arbitrators, let us enquire what it says :

“ The division and adjustment of the debts, credits, liabilities, properties and assets of Upper Canada and Lower Canada shall be referred to the arbitrament of three arbitrators.”

These terms I must be admitted are of the broadest and most comprehensive character—debts and liabilities, credits, property and assets—no qualification as to character or origin of any of them, no mention or indication of any limited time. Do not these terms necessarily convey an authority, and impose a duty of dividing and adjusting all the debts and assets, not a part of them only ? Can the arbitrators, in the face of words of such large import, refuse to consider any particular of these debts and assets, or place upon themselves a restriction as to time which the law has not placed ?

But not only has the law not placed such a restriction, its language is positive in the opposite sense. Observe that the debts and assets to be divided are not those of Canada but are those of *Upper Canada* and *Lower Canada*.

The use of these names is an unequivocal expression of the intention of the law. Had the term, debts and assets of *Canada*, been