

sibility of such a result of inequality shews that although this may be occasionally a convenient mode it cannot be adopted as a uniform principle of division. To answer that an equality might be preserved by making the difference of value chargeable in favor of one Province against the other, is to give up the proposition, and to adopt another rule, namely, one of equalization, and this of itself shews that it is unsound and insufficient.

But the truth is that the locality of the debts or assets has really nothing to do with the principle of division. Every asset situated in or originated for one Province, but created by the joint funds of the two, belongs *totum in toto et totum in qualibet parte* to both in equal undivided portions.

"The Upper Canada building fund" is as much the property of Quebec as of Ontario; each has contributed equally to its creation, and as the money so contributed belonged as much to the one Province as to the other, so does the fund itself. If it were a convenient arrangement in the distribution of the assets to assign the Upper Canada Building Fund to Quebec, or the Municipal Fund of Lower Canada to Ontario, there is no reason of exclusive right why it should not be done, the sole consideration being one of convenience and not of legal right. All, then, that can truly be said in favour of this proposition is that it may be convenient in some instances to assign a certain debt or asset to the one Province or the other, on account of its locality and the greater facility of dealing with it, but each of such particular assignments must be made upon reasons which are special to itself.

The foregoing detail of considerations relating to this proposition has been given in order to shew how imperfect it is, and how utterly incongruous with any correct or logical notion of the division to be made, but it might have been at once dismissed upon the broad ground that it is a mere arbitrary contrivance for dealing with the matter, or rather a part of the matter, before us, and is not based upon any principle of right, or any recognized law or usage in the partition of property held in partnership, or other form of community or joint tenancy. As, then, there is in this proposition, no principle suggested which is sufficient for carrying out a just and complete division of debts and assets under the authority of the B. N. A. Act, it cannot be accepted.