

over, to be inconsistent with the language used in a very instructive New York case which I cited in the earliest article in which I discussed the powers of Provincial Legislatures (CANADA LAW JOURNAL, Feb. 2nd, 1914, p. 144).¹ Mr. Masters will, I suppose, readily concede that the highest respect is due to a decision rendered by one of the ablest courts in a country in which, owing to the large number of separate jurisdictions into which it is divided, questions of private international law are discussed much more frequently than in any part of the British Empire. In the first sentence of the extract quoted from the judgment, it is laid down that, "in legal contemplation the property of the shareholders is either where the corporation exists or at his domicile, accordingly (*sic*) as it is considered to consist in his contractual rights, or in his proprietary interest in the corporation."² That Mr. Masters read some of my article is apparent from the fact that he has commented upon it. Did the part in which I referred to this New York case escape his notice? Or had he forgotten it, when he was writing the passage upon which I am now commenting? Or does he dissent from the doctrine laid down with regard to the situs of shares and the contractual rights of shareholders? If he considers that doctrine erroneous, it is at least incumbent upon him to state the ground upon which he bases his opinion and to support it by the production of an authority not less weighty than this New York case.

III. *Further comments upon Mr. Lefroy's theory as to "civil rights in the Province."*

In his letter, which was published in the December number of the CANADA LAW JOURNAL, Mr. Lefroy has, I observe, made no reference to the point which I placed in the forefront of my criticism of his views with regard to the meaning of the expres-

¹ In *Re Brorson*, 158 N.Y. 1.

² A comparison with the language used in the latter part of the extract shews clearly that the alternatives in the second clause are placed in the wrong order, and that the expression, "proprietary interest" really corresponds with the words, "where the corporation exists."