W. A. Baird, for Robert Kennedy, the adverse claimant.

W. B. Milliken, for the Dominion Bank, stakeholders.

MEREDITH, C.J., varied the Master's order by directing an issue to decide the question whether James Kennedy, as executor, is entitled to the moneys in the bank. Money to remain in the bank subject to the order of the Court. Liberty to apply reserved to both parties to the issue. Robert Kennedy to be plaintiff. Costs of the appeal, except those of the bank, to be disposed of as in the Master's order. Costs of bank to be deducted from the fund.

FALCONBRIDGE, C.J.

DECEMBER 14TH, 1906.

WEEKLY COURT.

## INTERNATIONAL TEXT-BOOK CO. v. BROWN.

Constitutional Law—Powers of Provincial Legislature—Act respecting Licensing of Extra-provincial Corporations— Intra Vires—Company Carrying on Business in Ontario.

A special case stated for the opinion of the Court. The two questions submitted were: first, whether the Act respecting the Licensing of Extra-provincial Corporations, 63 Vict. ch. 24, was intra vires the Legislature of Ontario; second, whether plaintiffs were carrying on business in Ontario so as to bring them within the provisions of the Act.

Hume Cronyn, London, for plaintiffs.

H. S. Blackburn, London, for defendant.

J. R. Cartwright, K.C., for the Attorney-General for Ontario.

FALCONBRIDGE, C.J.:—1. The first question seems upon its face to be a somewhat large one, but I think it may be shortly disposed of as being within the powers of the Legislature of Ontario under sec. 92, sub-secs. 2 and 9, of the British North America Act, as being a mode of direct taxation within the province, or as relating to the issuing of a license in order to the raising of a revenue. The point has