deal with them; that the casual revenues of the Crown in Ontario (as distinct from territorial) are Federal revenues applicable to Federal purposes, and payable to the Receiver General of the Dominion. The question has been the subject of judicial decision in the Court of Queen's Bench in Quebec, on appeal from the Superior Court at Kamouraska, in a case in which the Attorney General for Quebec was appellant and the Attorney General for the Dominion was respondent, and it was determined that the escheat accrued to the benefit of the Province of Quebec, and not of the Dominion. While not absolutely bound to follow that decision, yet, considering that it was the unanimous decision of judges of great eminence of one of the Confederate provinces sitting in appeal, and construing the same acts and legislative provisions now brought into question, it would be unseemly in me to venture to give a contrary opinion, and I have, therefore, concluded to follow that decision until it be reversed by some higher tribunal, *without endeavouring to construe the various acts that were referred to.*"

I cannot gather from the judgment of Vice-Chancellor Proudfoot whether he approved of it as a correct interpretation of the law or not, but at all events he assented to it in the language I have read. Then, the Court of Appeal, having referred to the judgment of the court in Lower Canada, although differing from that court in some of the grounds on which they base it, also follow that judgment. It becomes necessary, therefore, to review carefully the arguments and positions of the Queen's Bench. I return, for a moment, to the Chief Justice. He argues:—

"From what I have already said, escheats seem to come within that class of revenues which are derived from the exercise of the powers specially conferred on the Provincial Legislatures. If these legislatures have the power to enlarge or curtail the extent of this right by extending or restricting the range of parties to whom the estate of deceased persons may be transmitted, or if they can abolish it altogether, then the existence of this right to escheats is subject to the authority of the Provincial Legislature, and the revenue derived from it is collected in virtue of the powers specially conferred on them by the Act, since it depends upon their action whether this source of revenue shall be maintained, and to what extent, or whether it shall be abolished altogether, (p. 238.)"

That is the argument of the learned Chief Justice of the Court of Queen's Bench. It does not commend itself to my judgment. He draws an inference from a proposition of law which has not yet been decided—which may not be the proper interpretation—which, in fact, the judges of the Court of Appeal in Ontario have disputed. They refuse to agree to that proposition. They declare that he is begging the question when he takes that ground—for it is not in the statute on which he bases his judgment. To that argument I answer, that the Parliament of Canada, having exclusive power to legislate on "all matters coming within" the subject of Marriage and Divorce (sec. 91, sub-sec. 26), the Provincial Legislatures are excluded from the matters of heirship or inheritance which are a consequence of the marriage relation. "The accessory right follows the principal" (Co. Litt, 152, a.) "The incident shall pass by the grant of the principal." (Broom's Maxims, 203). In Stephen's Commentaries, vol. 2, p. 279, we are told that