Privy Council Appeal No. 191 *of* 1919.

The Great West Saddlery Company, Limited - - - - *Appellants*

v.

The King - - - - - - - - - *Respondent*

AND

The Attorney-General of Canada - - - - - *Intervener.*

The John Deere Plow Company, Limited - - - - *Appellants*

v.

The King - - - - - - - - - *Respondent*

AND

The Attorney-General of Canada - - - - - *Intevener.*

The A. Macdonald Company, Limited - - - - - *Appellants*

v.

Daniel Whitfield Harmer- - - - - - - *Respondent*

AND

The Attorney-General of Canada and another - - - - *Interveners.*

The Great West Saddlery Company, Limited - - - - *Appellants*

v.

George Davidson - - - - - - - - *Respondent*

AND

The Attorney-General of Canada and others - - - - *Interveners.*

FROM

THE SUPREME COURT OF CANADA.

The Harris Lithographing Company, Limited - - - - *Appellants*

v.

Horace B. Currie - - - - - - - - *Respondent*

AND

The Attorney-General of Canada - - - - - *Intervener.*

Same - - - - - - - - - *Appellants*

v.

The Attorney-General of Ontario - - - - - *Respondent*

AND

The Attorney-General of Canada - - - - - *Intervener.*

FROM

THE APPELLATE DIVISION OF THE SUPREME COURT OF ONTARIO.

(*Consolidated Appeals.*)

JUDGMENT OF THE LORDS OF THE JUDICIAL COMMITTEE OF THE PRIVY COUNCIL, DELIVERED THE 25TH FEBRUARY, 1921.

Present at the Hearing:

VISCOUNT HALDANE.
VISCOUNT CAVE.
LORD SUMNER.
LORD PARMOOR.

(*Delivered by* VISCOUNT HALDANE.)

In this case their Lordships are called on to interpret and apply the implications of a judgment, delivered by the Judicial Committee on the 2nd November, 1914, in *John Deere Plow Company* v. *Wharton*, and reported in 1915 A.C. 330. It was then laid down that the British North America Act of 1867 had so enabled the Parliament of the Dominion to prescribe the extent of the powers of companies incorporated under Dominion law with objects which extended to the Dominion generally, that the status and powers so far as there in question of one of the three Appellant Companies could not as matter of principle be validly interfered with by the provincial legislature of British Columbia.

It was held that laws which had been passed by the legislature of that province, and which sought to compel a Dominion company to obtain a certain kind of provincial licence or to be registered in the way brought before the Judicial Committee, as a condition of exercising its powers in the province or of suing in its Courts, were *ultra vires*. The reason given was that their Lordships interpreted what had been done by the province in that case as interfering in a manner not consistent with the principles laid down with the status and corporate capacity of a company with Dominion objects to which the Parliament of Canada had given powers to carry on its business in every part of the Dominion.

In the consolidated appeals now before their Lordships analogous questions are raised by legislation in varying forms enacted in three other provinces, Saskatchewan, Manitoba, and Ontario.

Since the decision in 1914 the province of Saskatchewan has passed an Act, in 1915, which supersedes its earlier Companies Acts, and apparently seeks to avoid the features in these which might conflict with the decision of this Committee in the *John Deere Plow* case as to the British Columbia legislation. The question raised as regards Manitoba arises out of older legislation of 1913 (subsequently amended and re-enacted in 1916), and as regards Ontario under an older Ontario Companies Act and the Extra-Provincial Corporation Act of 1914. No question is raised from British Columbia, or from any provinces other than Saskatchewan, Manitoba and Ontario, on this occasion.

The proceedings out of which the present appeals arise concern several Dominion companies, and are, as to Saskatchewan, two cases before a magistrate for infraction of the provisions of the Provincial Companies Act, and an action by a shareholder in one of the Dominion companies concerned, to restrain it from attempting to carry on its business without complying with the requirements of the Companies Act of the province. The main issue in all these proceedings is substantially the same.

In Manitoba an analogous question was raised in a shareholder's action, and also in an action by the Attorney-General of the province.

The main issue in Ontario was similar to that in Saskatchewan, but there was also raised a question as to whether a

Dominion company could hold land in the province without being authorised to do so by its Government, in accordance with Ontario statute law.

In the proceedings referred to judgments were delivered in the Courts of first instance and by the Appellate Courts in Saskatchewan and Manitoba, and by the Courts of first instance and the Appellate Court in Ontario. In the cases in the two former provinces there was an appeal to the Supreme Court of Canada, but in the Ontario litigation the appeal has been brought directly to the King in Council from the judgment of the Appellate Court of the province.

On the 18th August, 1919, special leave to appeal to the Privy Council was granted, and it was ordered that the appeals, six in number, from judgments which had been adverse to the Dominion companies concerned, should be consolidated and heard together.

It will be convenient, having regard to the course taken in the argument, to consider in the first place the appeal from the Court of Appeal in Ontario.

The Attorneys-General for Canada and for the provinces have intervened throughout.

In order to ascertain the real points now in controversy, it is important to refer in some detail to what was actually decided in 1914 in the original case of the *John Deere Plow Company*.

The British Columbia Companies Act had provided that, in the case of an incorporated company which was not one incorporated under the laws of the province, and was called in the Act an extra-provincial company, certain conditions must be complied with. If such a company had gain for its object it must be licensed or registered under the law of the province, and no agent was to carry on its business until this had been done. If this condition were complied with, such an extra-provincial company might sue in the courts of the province and hold land there. Such a company might also, if it were one duly incorporated under the laws of, among other authorities, the Dominion, and if authorised by its charter to carry out purposes to which the legislative authority of the province extended, obtain from the Registrar under the general Companies Act of the province, a licence to carry on business within the province on complying with the provisions of the Act and paying a proper licence fee. It was then to have the same powers and privileges in the province as though incorporated under the provincial Act. If such a company carried on business without a licence it was made liable to penalties, and its agents were similarly made liable. So long as unlicensed, the company could not sue in the Courts of the province in respect of contracts in connection with its business made within the province. The Registrar might refuse a licence where the name of the company was identical with or resembled that by which a company, society or firm in existence was carrying on business or had been incorporated, licensed or registered, or where the Registrar was of opinion that the name was calculated to deceive, or disapproved of it for any other reason.

Their Lordships pointed out that, under the Dominion Companies Act, which they held to have been validly passed, the charter of the John Deere Plow Company incorporated it with the powers to which the legislative authority of the Parliament of Canada extended. The Dominion Interpretation Act provided that the meaning of such an incorporation included this, that the corporate body created should have power to sue, to contract in its corporate name, and to acquire and hold personal property for its purposes. There was in the Dominion Companies Act a provision that such a company should not be incorporated with a name likely to be confounded with the name of any other known company, incorporated or unincorporated, and it gave the Secretary of State the discretion in this connection. On incorporation the company was to be vested with all the powers, privileges, and immunities, requisite or incidental to the carrying on of its undertaking. It was to have an office in the city or town in which its chief place of business in Canada was situated, which should be its legal domicile in Canada, and could establish other offices and agencies elsewhere. No person acting as its agent was to be subjected, if acting within his authority, to individual penalty.

Their Lordships made reference to the circumstance that the concluding words of Section 91 of the British North America Act, " Any matter coming within any of the classes of subjects enumerated in this section shall not be deemed to come within the class of matters of a local or private nature comprised in the enumeration of the classes of subjects by this Act assigned exclusively to the Legislatures of the Provinces," render it necessary to do more than ascertain whether the subject matter in question apparently falls within any of the heads of Section 92; for if it also falls within any of the enumerated heads of Section 91, then it cannot be treated as covered by any of those in Section 92. As is now well settled, the words quoted apply, not only to the merely local or private matters in the province referred to in the 16th head of Section 92, but to the whole of the sixteen heads in that section (*Attorney-General for Ontario* v. *Attorney-General for the Dominion*, 1896, A.C. 348). The effect, as was pointed out in the decision just cited, is to effect a derogation from what might otherwise have been literally the authority of the provincial legislatures, to the extent of enabling the Parliament of Canada to deal with matters local and private where, though only where, such legislation is necessarily incidental to the exercise of the enumerated powers conferred on it by Section 91.

If therefore in legislating for the incorporation of companies under Dominion law and in validly endowing them with powers, the Dominion Parliament has by necessary implication given these companies a status which enables them to exercise these powers in the provinces, they cannot be interfered with by any provincial law in such a fashion as to derogate from their status and their consequent capacities, or, as the result of this restriction to prevent them from exercising the powers conferred on them by Dominion law. Their Lordships, however, observed that when

a company has been incorporated by the Dominion Government with powers to trade in any province, it may not the less, consistently with the general scheme, be subject to provincial laws of general application, such as laws imposing taxes, or relating to mortmain, or even requiring licences for certain purposes, or as to the forms of contracts; but they were careful not to say that the sanctions by which such provincial laws might be enforced could validly be so directed by the provincial legislatures as indirectly to sterilise or even to effect, if the local laws were not obeyed, the destruction of the capacities and powers which the Dominion had validly conferred. To have said so would have been to misread the scheme of the British North America Act, which is one that establishes interlacing and independent legislative authorities. Within the spheres allotted to them by the Act the Dominion and the provinces are rendered on general principle co-ordinate Governments. As a consequence, where one has legislative power the other has not, speaking broadly, the capacity to pass laws which will interfere with its exercise. What cannot be done directly cannot be done indirectly. This is a principle which has to be kept closely in view in testing the validity of the provincial legislation under consideration as affecting Dominion companies.

Their Lordships will not repeat what was laid down in the judgment delivered in the *John Deere Plow* case as to the other aspects of the general question there under consideration, but will proceed, in the light of what has just been said, to the consideration of the validity of the Ontario legislation under review.

The general Companies Act of Ontario was passed before the decision on the *John Deere Plow* case, and has no special bearing on the question in this appeal. The important statute is the Extra-Provincial Corporations Act, which was also passed before that decision.

The purpose of the latter statute is to provide that certain classes of extra-provincial corporations (which mean corporations created otherwise than by or under the authority of an Act of the Ontario Legislature), including those created under any Act of the Dominion and authorised to carry on business in Ontario, must take out a licence (Section 4) under the Ontario statute. On complying with its provisions a corporation coming within these classes is entitled to receive a licence (Section 5) to carry on its business and exercise its powers within Ontario. In the absence of such a licence it is forbidden to do so (Section 7), and its agents are subjected to a like prohibition. A penalty of $20 a day is imposed for any contravention of this provision. An extra-provincial corporation coming within the classes referred to may apply to the Lieutenant-Governor in Council for a licence to carry on its business and exercise its powers in Ontario, and no limitations or conditions are to be included in any such licence which would interfere with the rights of such a corporation, for example, a Dominion company, to carry on in Ontario all such part of its powers as by its Act or charter of incorporation it may be authorised to carry on and exercise there (Section 9 (1 and 2)). A corporation

receiving a licence may, subject to the limitations and conditions of the licence, and the provisions of its own constitution, hold and dispose of real estate in Ontario, just as an Ontario company might (Section 12). A corporation receiving a licence may be called on to make returns comprising such information as is required from an Ontario company (Section 14). The Lieutenant-Governor in Council may make regulations for, among other things, the appointment and continuance by the extra-provincial company of a representative in Ontario on whom service of process and notices may be made (Section 10 1*b*)). If such a company, having received a licence, makes default in complying with the limitations and conditions of the licence or of the provision as to returns, or of the regulations respecting the appointment of a representative, its licence may be revoked (Section 15). If such a corporation carries on in Ontario without a licence any part of its business, it is to incur a penalty of $50 a day, and is rendered incapable of suing in the Ontario courts in respect of any contract made in whole or in part within Ontario in relation to business for which it ought to have been licensed (Section 16). The Lieutenant-Governor in Council may prescribe fees on the transmission of the statement or return required under Section 14. Such fees are to vary with the capital stock of the company (Section 20).

It is obvious that the Act thus summarised assumes that the legislature of the province can impose on a Dominion company conditions which, if not complied with, will restrict the exercise of its powers within the province. These conditions do not appear to their Lordships to be merely a means for the attainment of some exclusively provincial object, such as direct taxation for provincial purposes. They apparently assume a general right to limit the exercise of the powers of extra-provincial companies if they seek to exercise these powers within Ontario. A question of principle is thus raised broadly, and their Lordships now turn to the judgments in the Courts of Ontario in which it has been dealt with. In these Courts over this question there has been divergence of judicial opinion, and the question itself has been considered there with such thoroughness and ability that it is proper to refer to the diverging reasoning in some detail.

Masten, J., before whom the cases came in the first instance, was of opinion that in passing the Extra-Provincial Corporations Act the legislature of Ontario had exceeded its powers. He pointed out that the Dominion Companies Act had vested in the companies incorporated under its provisions all the powers, privileges and immunities requisite or incidental to the carrying on of its undertaking, and that, in view of the decision in the *John Deere Plow* appeal, the power conferred on the Parliament of Canada to regulate trade and commerce, and to that extent to prescribe these capacities in cases affecting the Dominion at large must be taken to be paramount and overriding. He thought that Section 7 of the Extra-Provincial Corporations Act afforded the keynote and the "pith and substance" of that Act, the purpose of which, as

applied to Dominion companies, was to preclude them from the exercise of some of their powers and to deprive them of their status in Ontario unless a licence were obtained and certain fees paid there. However simple and little oppressive such a process might be it constituted none the less a direct interference. It had been attempted to support this interference as justified by the powers conferred by Section 92 on the provinces to raise revenue by direct taxation, to deal with property and civil rights, particularly from the point of view of mortmain, to legislate for the administration of justice, and to impose penalties in further ance of these ends. But in the opinion of the learned Judge these aspects of what had been included in the provincial statute, except in the case of the mortmain law, had been introduced into it in reality only as ancilliary to Section 7, and to the main purpose of asserting a direct control over the Dominion companies before permitting them to carry on their business in the province. This purpose so permeated the whole Act that it was not practicable to hold certain of its sections valid and others invalid. The provision of section 9 (2) which excluded from any licence to be required limitations or conditions restricting the rights of the company to carry on in Ontario all such parts of its business and powers as by its Act or Charter of incorporation it might be authorised to exercise there, did not mend matters. But the provisions of the Ontario Mortmain Act stood on a different footing. For the incapacity to hold lands did not arise because of the application of the Extra-Provincial Corporations Act, but because of the general scope of the Mortmain Act, itself, a separate statute which the learned Judge seemingly regarded as within the powers of the Province.

In the Supreme Court of Ontario, which heard the appeal from this decision, and from which an appeal has been brought directly to the Sovereign in Council, opinion was divided. The case was argued before five Judges, the Chief Justice of Ontario, MacLaren, J.A., Magee, J.A., Hodgins, J.A., and Ferguson, J.A. By a majority of four to one, Ferguson, J.A., dissenting, the judgment of Masten, J., was reversed. It was declared that the Extra-Provincial Corporations Act was *intra vires*, excepting as to the words of Section 16 (1) to the effect that the Dominion companies could not sue unless they had obtained provincial licences. In agreement with Masten, J., the Court of Appeal held that the companies were bound to comply with the provisions of the Ontario Mortmain Act as a condition of occupying and holding lands in the province.

Chief Justice Meredith made an able and exhaustive scrutiny of the legislation. He observed that it was well settled that, notwithstanding the Dominion having conferred on a company of its creation rights and powers, that company was subject to and bound to obey the laws of the province with regard to taxation for provincial purposes; with regard also to contracts made within the province, and as to the holding and tenure of land; and that the exercise by the province of its authority to pass such

laws necessarily limits or restricts the power granted to the company by the Dominion. He then summarised the judgment of this Committee in the *John Deere Plow* appeal, and stated one of its results as having been that as the provisions of the British Columbia statute there in question sought to compel the John Deere Plow Company to obtain a licence or to be registered in that province, as a condition of exercising its power of suing in the Court of the province, these provisions were *ultra vires*.

The learned Chief Justice went on to interpret the reasons assigned by this Committee for their judgment. (1) Notwithstanding the generality of the expression in Section 92 of the British North America Act, the words " civil rights " must be regarded as not covering cases expressly dealt with in Section 91 or even in Section 92 itself. (2). Notwithstanding that a company has been incorporated by the Dominion with power to trade, it is not the less subject to provincial laws of general application enacted under Section 92, including laws as to mortmain and payment of taxes, even though in the latter case the form assumed is that of requiring a licence to trade affecting Dominion companies in common with other companies, and including laws as to contracts. (3). It might be competent for a provincial legislature to pass laws relating to companies without distinction, requiring those not incorporated within the province to register for limited purposes, such as the furnishing of information or, under a general statute as to procedure, the giving security for costs. Chief Justice Meredith thought that the key to the decision was that the Judicial Committee were of opinion that the provisions of the British Columbia Act were not of these characters, but were directed to interfering with the status of Dominion companies and to preventing them from exercising the powers conferred on them by the Parliament of Canada. He referred to various earlier decisions of this Committee, and came to the conclusion that what was intended in the *John Deere Plow* case was to lay down that it was not competent for a provincial legislature to single out Dominion corporations and to subject them to laws which were not applicable to all corporations. An important circumstance in that case was, he thought, that the Registrar had asserted power to refuse a licence unless the name were changed, an interference with the status of the company. As to this circumstance, he drew attention to what he regarded as an important difference between the British Columbia and the Ontario legislation. In the latter Section 9 (2) precluded the insertion in the licence of any limitation or condition which would limit the rights of a corporation to carry on in Ontario such parts of the business and powers as by its Act or charter of incorporation had been authorised. The Chief Justice notices in passing that, by Section 15 of the Extra-Provincial Corporations Act, if a corporation receiving a licence makes default in observing or complying with its conditions or the provisions of Section 14 as to returns, or any regulations respecting the appointment of a representative in the province, the licence may be revoked. He

thinks that since the amendment made in the original form of the Act, which is embodied in Section 9 (2) just referred to, the words have now no meaning, and would have been eliminated but for the oversight of the draftsman. In his dissenting Judgment, however, Ferguson, J.A., takes the view that, even if the new section was meant to restrict the purpose of the Act, the words of Section 9 (2) do not do so sufficiently to alter that purpose as remaining.

The Chief Justice was of opinion that Section 16, which imposes a penalty on the Extra-Provincial company for every day upon which it carries on its business without being licensed, was *ultra vires*, and in this the other members of the Court appear to have agreed with him. Subject to this exception he thought that the provisions of the enactment in question were of the character of " provincial laws of general application," within the meaning of the decision in the *John Deere Plow* case. What was important was not the form, which need not be uniform. In substance, what was done was to impose a tax which was really lighter than that imposed on provincial companies. The other provisions of the Act were ancillary to this taxation, and it was no valid objection to what was done that, to the extent required for the exercise of powers specifically entrusted to the provincial legislatures, it, in a sense, restricted the exercise of powers conferred by Dominion authority. All laws imposing the necessity of obtaining licences and paying taxes, and of conforming to mortmain requirements, must do so. In the opinion of the Chief Justice the Act was not, in pith and substance one designed to restrict Dominion companies " in the exercise of the powers conferred on them by the Dominion authority, but an Act lawfully passed for purposes as to which the legislature by which it was enacted had authority to legislate." As to the Mortmain Act, he agreed with Masten, J., that the law was one of general application and was binding on all companies which it purported to include.

MacLaren, J.A., Magee, J.A., and Hodgins, J.A., agreed in substance with the above conclusions.

Ferguson, J.A., in effect agreed with the reasoning of Masten, J. He was of opinion that the Act as originally enacted was passed on the assumption that it was within the legislative authority of the province to control all Extra-Provincial corporations, and that, notwithstanding that in its existing form amendments had been incorporated into the Act designed to mitigate this, the Act still embodied the object of general control. This was shown by the power, given by Section 11 and by the regulations, which purported to enable the Lieutenant-Governor in Council to refuse a licence if the name of the company was objectionable in any of various respects.

Their Lordships defer making any observations on these judgments until they have dealt with the other cases. They only observe that with certain of the general propositions expressed by Meredith, C.J., in his judgment they are in substantial agreement.

Their Lordships turn next to the case which has been brought

forward as regards the legislation on the subject in Manitoba. In the Courts of that province analogous questions were raised in a shareholder's action. The Attorney-General of the province intervened in the course of the subsequent appeal.

In Manitoba there was passed in 1913 a general Companies Act, of which Part IV deals with extra-provincial companies and includes Dominion corporations. Under Section 108 every such corporation is required to take out a licence under this part of the Act, and by Section 109 *inter alia* such a corporation on complying with the provisions of that part and with the regulations made under the Act, is entitled to receive a licence to carry on its business and exercise its powers in Manitoba. By Section 111 (*inter alia*) such a corporation may apply to the Lieutenant-Governor in Council " for a licence to carry on its business or part thereof, and exercise its powers or part thereof, in Manitoba, and upon the granting of such licence such corporation may thereafter, while such licence is in force, carry on in Manitoba the whole or such parts of its business and exercise in Manitoba the whole or such parts of its powers as may be embraced in the licence; subject, however, to the provisions of this part and to such limitations and conditions as may be specified in the licence." On such an application the corporation is to file certain evidence and a power of attorney to someone in the province appointing him to accept service. This is not to apply if the head office is within the province (Section 114 (3)). By Section 118 no such corporation is to carry on within Manitoba any of its business, and no agent is to act for it, until a licence has been granted to it, and then only so long as this is in force. Section 120 requires annual returns of information to be made. By Section 121 the Lieutenant-Governor in Council may suspend or revoke the licence for default in observing the provisions of the Act. Section 122 provides, as in the case of the Ontario statute, for penalties for the carrying on of business in the absence of the licence, and incapacitates the corporation from suing without it in the Courts of the province. Section 126 enables the Lieutenant-Governor to fix the fees to be paid. These are for the exchequer of the province, and are to vary in part according to the nature and importance of the business to be carried on in the province, and in part according to the amount of the entire capital stock of the corporation. In addition to these provisions, Section 112 enables a duly licensed corporation to hold real estate in the province, but limited, in its licence, by Section 113, to such annual value as may have been deemed proper, as fully as if it had been a Manitoba company under the general Act. There is no Mortmain Act in the province, but the registration of titles to land requires a licence and the registration of title to real estate in the case of extra-provincial companies.

Thus there does not appear to be anything in the form or substance of the Manitoba Act which differentiates it materially from the corresponding Ontario Act.

The Manitoba case was heard in the Courts of the province in

the same year, 1917, as the Ontario case, but a little earlier. Macdonald, J., the judge of first instance, decided in favour of the validity of the legislation, but apparently without giving reasons, On appeal the Court of Appeal of the province was evenly divided, with the result that the appeal was dismissed. Chief Justice Howell and Cameron, J.A., were for affirming, while Perdue, J.A., and Haggart, J.A., were for reversing.

Howell, C.J., began his judgment by pointing out that the province derives part of its revenue from charges for the incorporation of companies and for licences, and that all companies doing business in Manitoba, no matter where incorporated, have to pay what is sometimes called a tax and at others a fee for a licence. He thought that the Manitoba statute should be taken to have been enacted " for the purpose of completing the provincial scheme of direct taxation for the general purposes of the province by a general charge or tax on all corporations, as in *Bank of Toronto* v. *Lambe* (12, A.C. 575)." The decision in that case also disposed, in the view of the learned Chief Justice, of the argument that the discretionary power of prescribing conditions and limitations constituted an objection to the validity of the scheme of the Act, for there was no power to refuse a licence generally, like that in the British Columbia statute.

Cameron, J.A., also dwelt on this distinction, and on the more restricted scope of the Manitoba Act in other points. As to the imposition of penalties, that carried the matter no further, for the true test was whether the substantive provision was authorised by Section 92. He arrived at the conclusion that the Companies Act was one the legislation in which was of such a general character as was saved by the decision in the *John Deere Plow* case, being in reality wholly directed to subjects entrusted to the provincial legislatures by Section 92 of the British North America Act.

Perdue, J.A., dissented. Section 111, enabling the Lieutenant-Governor in Council to insert in the licence limitations and conditions as to the exercise of the company's powers within the province showed that there was really no difference in this respect between the Manitoba Act and that declared *ultra vires* in the *John Deere Plow* case. He thought that for the purposes of the question there decided the provisions of the two Acts were indistinguishable. The object of such statute was, in his view, to restrain Dominion companies from exercising within the province the rights conferred on them by their charters, unless licensed. The decisions of the Privy Council in *Bank of Toronto* v. *Lambe* (*ubi supra*) and the *Brewers and Maltsters* case (1897, A.C. 231), were not really in point, for they only established that what had to be paid was in these cases in the nature of direct taxation Here the provincial legislature had gone further and had failed to confine their legislation within the limits which were settled by the *John Deere Plow* case to be those of what was legitimate.

Haggart, J.A., concurred in this conclusion.

There was in this case, unlike that of Ontario, an appeal to

the Supreme Court of Canada, which also heard an appeal from the Supreme Court of Saskatchewan. The judgments of the Supreme Court of Canada, dismissing both appeals, were given on the same date, Idington, J., Anglin, J., and Brodeur, J., taking one view, and the Chief Justice and Mignault, J., dissenting. It will be convenient to reserve consideration of these judgments until reference has been made to the Saskatchewan cases, which were disposed of along with those from Manitoba.

The four Saskatchewan Companies Acts, now operative, differ from those of Ontario and Manitoba in the circumstance that they were passed in 1915, 1916 and 1917, after the decision in the *John Deere Plow* appeal to this Committee. It is the first of these four Acts that alone is important for the purposes of the present question. This is a general Companies Act, the provisions in which have nothing unusual in them, but which extends to, *inter alia*, Dominion companies having gain for their object, and carrying on business in the province. The effect of Section 23 is that a Dominion company of this nature must be registered under the Act, and that if it does not register, the Dominion company and its representatives are liable to penalties for carrying on business in the province. The effect of Section 24 is that registration cannot be refused to a Dominion company. By Section 25 the company may, on complying with the provisions of the Act, receive an annual licence, for which it is to pay fees to the Government of the province, and may then carry on its business, subject to the provisions of the instrument creating it, as if it had been incorporated under the Act; but a company carrying on business without a licence is liable to penalties. By Section 27 the Lieutenant-Governor in Council may prescribe such regulations as he may deem expedient for the registration of all companies, and for fixing the fees payable. By Section 29 if the Registrar thinks that a company registered has ceased to carry on business he may, after finding on enquiry that this is so, strike the company off the register, whereupon it is dissolved; but by an amending Act passed since the commencement of these proceedings the provision as to dissolution is to take effect only as to Saskatchewan companies. By Section 30 if the prescribed fee is not paid the company may be struck off the register.

Proceedings were taken in Saskatchewan before a Justice of the Peace against a Dominion company for not being licensed or registered, and an action was brought by a shareholder, as in the cases of the other provinces already referred to. The substantial question was again the validity of the provincial statute, and this statute Elwood, J., the judge of first instance, held to have been validly enacted. On appeal the Supreme Court of Saskatchewan, *en banc*, consisting of Haultain, C.J., Newlands, J., Lamont, J., Brown, J., and McKay, J., dismissed the appeal unanimously. On appeal to the Supreme Court of Canada that Court also unanimously dismissed the appeal.

Elwood, J., thought that the fees imposed were direct taxation, and that there was no prohibition of carrying on business without licence or registration, but merely a penalty, which did not interfere with the status of the company.

The judgment of the Supreme Court of Saskatchewan was delivered by Newlands, J. He pointed out that the form of the existing Act, which was passed in 1915, after the decision of the Judicial Committee in the *John Deere Plow case*, made it evident that the legislature of the province had endeavoured to get rid of what might have been held to be objectionable in older legislation. For example, the old provision had been dropped, according to which any company required to be registered should not, while unregistered, be capable of suing in the Courts of the province. It was true that there was still a provision that every company carrying on business in the province without a licence was to be guilty of an offence and liable to a penalty; but this did not necessarily render its contracts void. The prohibition of a particular act under a penalty was altogether different from requiring a general regulation to be complied with under a penalty. It was not really the intention of the legislature to prevent the company from doing business, but only to designate what companies were to be registered and pay licence fees. The status and powers of the Dominion company were therefore not affected.

In the Supreme Court of Canada the decisions in the Saskatchewan and Manitoba cases were reviewed and affirmed. There was no appeal brought there from the Ontario judgment, but the decision of the Ontario Court of Appeal had been given more than a year previously and the reasons for it were alluded to in the Supreme Court of Canada in the other cases. It will be convenient to consider together the judgments in the other two cases, which were delivered on the same day.

In the Manitoba appeal the Chief Justice of Canada dissented and would have reversed. For he took the same view as Perdue, J.A., had expressed in the Court below. He thought that the Manitoba Act, if valid, would deprive the Dominion companies of their status and powers, notwithstanding that Section 18 of the British Columbia Act did not occur in it; the section which prohibited the registration of an Extra-provincial Corporation with a name of which the Registrar disapproved. But while he formed this opinion about the Manitoba Act he thought otherwise about that of Saskatchewan, which he held had been so framed as to get over the difficulties indicated in the decision in the *John Deere Plow* case. His view was that in the latter Act the provisions were confined to the levying of direct taxation, and that its construction was such that if a Dominion company paid the tax it could carry on business without taking out a licence. But while arriving at this conclusion he stated that he had done so with difficulty and doubt, and that he considered the statute objectionable in form, though not in essence.

Anglin, J., expressed an opinion similar in doubt as to the Manitoba legislation, but on the whole he thought that the decision in the Manitoba case might be affirmed, though he arrived at that conclusion only after doubt. As to the Saskatchewan appeal he thought the provisions of the Act there distinguishable, and he concurred in the reasons given by his colleagues for the dismissal of the appeal.

Brodeur, J., laid much stress in the Manitoba case on the title

of the Dominion company to have a licence as of right. The licence he considered to be a mere method of effecting direct taxation. He took the same view of the Saskatchewan legislation. The obligation of a Dominion company to take out a licence was under a law of general application, and was a mere means of taxation. He concurred in the dismissal of both appeals.

Idington, J., agreed. The cases seemed to him to turn on the same question, whether a provincial legislature could tax a Dominion company. He thought the earlier decisions of the Judicial Committee had established that it could do so in this kind of form. No one of the enumerated powers in Section 91 enabled the Dominion Parliament to entitle a Dominion company to escape from the obligations of a private citizen in the province.

Mignault, J., agreed as regards the Saskatchewan appeal. The statute there was a pure taxing statute, and the Dominion companies were not prohibited from carrying on business in the province, but were merely subjected to a penalty for not taking out a licence. In the Manitoba case he dissented from the majority, and thought that there should be a reversal. For the Companies were by the statute there compelled to take out a licence as a condition of exercising their powers in the province, and of invoking the jurisdiction of its Courts. He agreed with the view taken by Perdue, J.A., in the Court below.

Their Lordships have thus examined in some detail the course of the proceedings in the cases under consideration, and have stated the substance of the various judgments given. There has been much divergence of opinion in these judgments. It has arisen over the single question which is the crucial one in these appeals. Can the relevant provisions of all or any of the three sets of provincial statutes be justified as directed exclusively to the attainment of an object of legislation assigned by Section 92 to the legislatures, such as is the collection of direct taxes for provincial purposes; or do these provisions interfere with such powers as are conferred on a Dominion company by the Parliament of Canada to carry on its business anywhere in the Dominion, and so affect its status? The question is one primarily of the interpretation of the British North America Act and in the second place of the meaning of the principle already laid down by this Committee in the *John Deere Plow* case. The Constitution of Canada is so framed by the British North America Act that the difficulty was almost certain to arise. For the power of a province to legislate for the incorporation of companies is limited to companies with provincial objects, and there is no express power conferred to incorporate companies with powers to carry on business throughout the Dominion and in every province. But such a power is covered by the general enabling words of Section 91, which, because of the gap, confer it exclusively on the Dominion. It must now be taken as established that Section 91 enables the Parliament of Canada to incorporate companies with such status and powers as to restrict the provinces from interfering with the general right of such companies to carry

on their business where they choose, and that the effect of the concluding words of Section 91 is to make the exercise of this capacity of the Dominion Parliament prevail in case of conflict over the exercise by the provincial legislatures of their capacities under the enumerated heads of Section 92. It is clear that the mere power of direct taxation is saved to the province, for that power is specifically given and is to be taken, so far as necessary, on a proper construction to be an exception from the general language of Section 91, as was explained by Sir Montague Smith in delivering the judgment of the Judicial Committee in *Citizens Insurance Co.* v. *Parsons* (7 A.C., p. 108). Nevertheless, the methods by which the direct taxation is to be enforced may be restricted to the bringing of an action, with the usual consequences, which was all that was decided to be legal in *Bank of Toronto* v. *Lambe* (*ubi supra*). It does not follow that because the Government of the province can tax that it can put an end to the existence or even the powers of the company it taxes for non-compliance with the demands of the tax-gatherer. Their Lordships find themselves unable to agree with an observation made by Meredith, C.J., towards the conclusion of his judgment. " It is," he says, " I think to be regretted that at the outset it was not determined that the authority of the Parliament of Canada to incorporate companies was limited to creating them and endowing them with capacity to exercise such powers as it might be deemed proper that they should possess, but leaving to each province the power of determining how far, if at all, those powers should be exercised within its limits." Such a construction would have left an *hiatus* in the British North America Act, for there would have been in the Act so read no power to create a company with effective powers directed to other than merely provincial objects. It was decided as long ago as 1883, in *Colonial Building Investment Association* v. *A. G. of Quebec* (9 A.C. 157) that there was no such *hiatus*. Nor does it appear, if reference may be made as matter of historical curiosity to the resolutions on which the British North America Act was founded, and which were passed at Quebec on the 10th October, 1864 for the guidance of the Imperial Parliament in enacting the Constitution of 1867, that these resolutions gave countenance to the idea that a different construction on the point in question was desired. The learned Chief Justice refers to them without quoting their language. But, in connection with the topic in controversy, all that was desired by the words of these resolutions to be assigned to the provincial legislatures was " the incorporation of Private or Local Companies, except such as relate to matters assigned to the General Parliament."

In *Tennant* v. *The Union Bank of Canada* (1894, A.C. 31) it was decided that the British North America Act must be so construed that Section 91 conferred powers to legislate which might be fully exercised even though they modified civil rights in a province, provided that these powers are clearly given. The rule of construction is that general language in the heads of Section 92 yields to particular expressions in Section 91, where the latter are unambiguous. The rule may also apply in favour of the

province in construing merely general words in the enumerated heads in Section 91. For, to take an example, notwithstanding the language used at the end of Section 91, the heading in that section, "Marriage and Divorce," was interpreted on an appeal to this Committee in the *Marriage Laws case* (1912, A.C. 880) as being *pro tanto* restricted by the provision of Section 92 which entrusted the making of laws relating to the solemnisation of marriage to the provincial legislatures. Whether an exception is to be read in in either case depends on the application of the principle that language which is merely general is, as a rule, to be harmonised with expressions that are at once precise and particular by treating the latter as operating by way of exception. The two Sections must be read together, and the whole of the scheme for distribution of legislative powers set forth in their language must be taken into account in determining what is merely general and what is particular in applying the rule of construction. For neither the Paliament of Canada nor the provincial legislatures have authority under the Act to nullify, by implication any more than expressly, statutes which they could not enact. The decision in 1896 of *A. G. for Ontario* v. *A. G. for the Dominion* (*ubi supra*) is a good illustration of the fashion in which the rule of construction thus stated has been interpreted and applied.

It is obvious that the question of construction may sometimes prove difficult. The only principle that can be laid down for such cases is that legislation the validity of which has to be tested must be scrutinised in its entirety in order to determine its true character. *Madden* v. *The Nelson, etc. Railway Company* (1899, A.C., 629), and *Canadian Pacific Railway Company* v. *Corporation of Notre Dame de Bonsecours* (at p. 367 in the same volume), are excellent illustrations of how this has been done. In the first-mentioned case a provincial legislature, by a Cattle Protection Act, sought to make a Dominion railway company liable for injury to cattle straying on the line within the province, unless they had erected proper fences. It was held that the province had no power to impose liability on the Dominion railway companies as such for the provision of works. It was pointed out in the latter case that a very different point really arose, namely, that although any direction by a provincial legislature to a Dominion railway company to alter the construction of the drains on its works would be *ultra vires*, still the railway company were not exempted from the obligation of a provincial law applicable to all land owners, without distinction, that they should clean out their ditches so as to prevent nuisance.

In cases such as those referred to the rule of construction above stated has been applied wherever possible. It is only where there is actual inconsistency that the effect of the concluding words of Section 91 can be invoked. *A. G. of Manitoba* v. *Manitoba Licence Holders' Association* (1902, A.C. 73) is yet another useful illustration. The legislature of Manitoba had enacted the prohibition of transactions in liquor to take place wholly within the province, with the saving of *bonâ fide* trans-

actions between persons in the province and those in other provinces or in foreign countries. It was held that such legislation was valid as falling within Head 16 of Section 92, " matters of a merely local or private character in the Province," notwithstanding that its effect would be to interfere consequentially with sources of Dominion revenue and with business operations beyond the province. *Union Colliery Company* v. *Bryden* (1899, A.C. 587) and *Cunningham* v. *Tomey Homa* (1903,A.C. 151) also furnish illustrations of how the rule of construction under consideration has been applied.

The only other decision to which their Lordships desire to make reference is that in *Brewers and Maltsters' Association* v. *A. G. of Ontario* (*ubi supra*). There the Dominion legislature had previously and validly regulated the manufacture and wholesale vending of spirituous liquors, and provided for the issue of licences for such manufacture and sale. Ontario had subsequently passed an Act requiring every person so licensed by the Dominion also to obtain a licence for sale from the province, and to pay a fee for it. It was held in the first place that this was direct taxation for provincial purposes, and therefore within the power of the province, and secondly that the licence was such as to be authorised among the " other licences " included in the general words of Head 9 of Section 92—" shop, saloon, tavern, auctioneer, and other licences in order to the raising of a revenue for provincial purposes." Their Lordships think that what is implied in this decision is that while the Dominion legislature had power to place restrictions throughout Canada on the traffic in liquor, the powers conferred by Section 91 did not in any way conflict with the positive powers of taxation and licensing for provincial objects, expressly and particularly conferred by Section 92. These, in so far as there might have been any interference, had been conferred by the Imperial Parliament on the provinces by way of exception both from the general power of legislation given to the Dominion by the initial words of Section 91, and from any purely general enumerated head, such as the regulation of trade and commerce.

The principle of interpretation to be followed in applying the test laid down in the *John Deere Plow Company case*, that provincial legislation cannot validly destroy the status and powers conferred on a Dominion company by Act of the Parliament of Canada, does not appear to be obscure when read in this light. Turning to its application, the first thing to be observed is the nature of the questions to be answered. Their Lordships will dispose in the first place of a subsidiary matter, which is whether a Dominion company can be precluded from acquiring and holding land in a province by a provincial law of the nature of a general Mortmain Act. It is clear, both on principle and from previous decisions, that it is within the competence of a provincial legislature to enact such legislation, and the question is therefore answered in the affirmative. If there be a provision to this effect, occurring even in a statute which in other respects is *ultra vires*, and that

provision be severable, it is valid. In the Ontario case there is therefore no doubt that the broad result of the contention of the province under this head is well founded ; for there the legislature has passed a Mortmain Act of general application, and in regard to this Act a Dominion company is in no better position than any other corporation which desires to hold land.

In Manitoba there is no general Mortmain Act, but Section 112 of the Manitoba Companies Act enables a corporation receiving a licence under Part IV of the Act, relating to extra-provincial companies, to acquire and hold land as freely as could any company under Part I of the Act. Even if the provision as to the licensing of extra-provincial companies is held to be *ultra vires*, so as to prevent such a provision from being operative, as being inseverable, it is plain that the substance of a provision which is of the character of a mortmain law is within the power of the province.

In Saskatchewan there is no general Mortmain Act, but the Companies Act of 1915, by Section 19, enables a company incorporated under the law of the province to hold land. By Section 25 a company not so incorporated (and this includes a Dominon company) may, if it has been licensed, carry on its business as if it had been incorporated under the law of the province. This enables it to hold land unless the provisions as to the grant to it of a licence are inoperative. Their Lordships do not think that Section 29 of the Companies Act of Canada, which purports to enable a Dominion company to acquire and hold real estate requisite for the carrying on of its undertaking, can prevail against any severable provision by a provincial legislature restricting the power of corporations generally to acquire or hold real estate in the province.

Their Lordships now pass to the question of a more general order, which is the main one in these appeals. Had the provinces of Ontario, Manitoba and Saskatchewan power to impose on Dominion companies the obligation to obtain a licence from the provincial Government as a condition of the exercise in these provinces respectively of the powers conferred on them by the Dominion ?

If the condition of taking out a licence had been introduced, not so as to affect the status of the Dominion company, but simply for the purpose of obtaining payment of a direct tax for provincial purposes, or of securing the observance of some restriction as to contracts to be observed by the public generally in the province, or of causing the doing, by that public generally, of some act of a purely local character only under licence, their Lordships would, for reasons already given, have been prepared to regard the condition as one which it was within the power of the province to impose. Even then it would have been requisite to see, as was pointed out by Lord Herschell, in delivering the judgment of the Judicial Committee in the *Brewers and Maltsters case* (1897, A.C. 231 at p. 237), that the provincial legislature was not, under the guise of imposing such direct taxation, in the form of which he was speaking as being within their power, really doing something else.

such as imposing indirect taxation. As to any inquiry in the future whether this or anything analogous has been in substance attempted, their Lordships hold themselves unfettered. If, for example, such a question were to arise hereafter, involving consideration of whether the real effect of the licence required by a provincial law has been to abrogate capacity which it was within the power of the Parliament of Canada to bestow, or whether for a breach of conditions a provincial legislature could impose, not an ordinary penalty but one extending to the destruction of the status of the company and its capacity in the province, nothing that has been here said is intended to prejudice the decision of such a question, should it occur. It is sufficient to observe once more that in such matters what cannot be done directly can no more be effected by indirect methods.

What remains is to apply the principle of the decision in the *John Deere Plow* case as so interpreted to the actual provincial legislation challenged.

As to Ontario, the statute impugned is the Extra-Provincial Corporations Act in its application to Dominion companies. Their Lordships have come to the conclusion that the real effect of this Act, as expressed or implied by its provisions, is to preclude companies of this character from exercising the powers of carrying on business in Ontario, to the same extent as in other parts of Canada, unless they comply with a condition sought to be imposed, that of obtaining a licence to do so from the Government of the province. By Section 7 such companies are expressly prohibited from doing so, and the provision in Section 9 (2) that no limitations or conditions are to be included in such a licence as would limit a Dominion company, for example, from carrying on in the province all such parts of its business, or from exercising there all such parts of its powers, as its Act or charter of incorporation authorises, does not in their Lordships' opinion sufficiently mend matters. For the assertion remains of the right to impose the obtaining of a licence as a condition of doing anything at all in the province. By Section 11 the grant of the licence is made dependent on compliance with such regulations as may happen to have been made by the Lieutenant-Governor in Council under Sections 2 and 10 of the Act. By Section 16, and also under Section 7 itself an extra-provincial corporation required to take out a licence is to be fined for not doing so, and, under Section 16, is to be incapable of suing in the Courts of the province. Their Lordships are of opinion that these provisions cannot be regarded as confined only to such limited purposes as would be legitimate, and that they are therefore *ultra vires*.

Taking next the Companies Act of Manitoba. Part IV of this Act deals with extra provincial corporations, including Dominion companies. The effect of the scheme of this part does not appear to their Lordships to differ in any feature that is material from that of the Ontario Act. *Inter alia* a Dominion company must take out a licence, which it is entitled to receive if it complies with the provisions of the Act and with regulations to be made by the

Lieutenant-Governor in Council. There may, under Section 111, be limitations and conditions specified in the licence, and if the company makes default in complying with these or certain other provisions, the licence may be revoked under Section 121. Unless the company obtains a licence it cannot, nor can any of its agents, carry on business in Manitoba. Penalties are imposed for carrying on business without a licence, and so long as unlicensed the company cannot invoke the jurisdiction of the Courts of the province. It does not alter the scope of these provisions that by Section 126 fees are payable for the licence, to be applied to the benefit of the revenue of the province.

Their Lordships are unable to take the view that these Sections regarded together are directed solely to the purposes specified in Section 92. They interpret them, like those of the Ontario statute, as designed to subject generally to conditions the activity within the province of companies incorporated under the Act of the Parliament of Canada. The restriction in this statute as to the holding of land cannot be severed from the general provisions as to licensing so as to make those restrictions enforceable as being in the nature of Mortmain legislation.

The statute remaining to be considered is that passed by the legislature of Saskatchewan in 1915, a general Companies Act which, however, contains provisions applicable to Dominion companies. By Section 23, if such companies carry on business in Saskatchewan, they must be registered under this Act, and if they carry on business without registering, the companies, and also the agents acting for them, are made liable on summary conviction to penalties. By Section 24 such companies are entitled to be registered on complying with the provisions of the Act and on paying the prescribed fees. There are also payable annual fees. By Section 25 such companies may upon certain conditions receive a licence to carry on business in Saskatchewan, and if they carry on business without a licence are guilty of an offence and liable to penalties. By Section 29, where the Registrar satisfies himself in the prescribed manner that a company registered under the Act has ceased to carry on business, he may strike the company off the register, and it is then to be dissolved. By Section 30, if the registration fees prescribed by the regulations made by the Lieutenant-Governor in Council be not paid, the Registrar is to strike the company off the register.

Here again their Lordships think that the provincial legislature has failed to confine its legislation to the objects prescribed in Section 92, and has trenched on what is exclusively given by the British North America Act to the Parliament of Canada. If the Act had merely required a Dominion company, within a reasonable time after commencing to carry on business in Saskatchewan, to register its name and other particulars in the provincial register and to pay fees not exceeding those payable by provincial companies, and had imposed upon it a daily penalty for not complying with this obligation, it could (their Lordships think) be supported as legitimate machinery for obtaining informa-

tion and levying a tax. But the effect of imposing upon such a company a penalty for carrying on business while unregistered is to make it impossible for the Company to enter into or to enforce its ordinary business engagements and contracts until registration is effected, and so to destroy for the time being the status and powers conferred upon it by the Dominion. Further, if it is the intention and effect of the Act that a Dominion company when registered in the province shall be subject (by virtue of the definition section or otherwise) to the general provisions of the Saskatchewan Companies Act or shall become liable to dissolution under Section 29, the Act would be open to question on that ground; but it is right to say that such a construction was disclaimed by counsel for the Attorney-General of Saskatchewan and (as regards the liability to dissolution) has been excluded by an amending Act passed while these proceedings were pending. Section 25 of the Saskatchewan Act, which requires a Dominion company to obtain a licence, stands on the same footing as the enactments in Ontario and Manitoba which have been held void as *ultra vires*; and in this case also the restrictions on the holding of land are not severable from the licensing provisions and are invalid on that ground.

The result is that their Lordships take the view which commended itself to a minority of the Judges in the Courts below, and find themselves unable to agree on the main question argued, either with the preponderating opinion expressed in the Supreme Court of Canada on the Saskatchewan and Manitoba legislation, or with that of the majority of the Court of Appeal in Ontario on the validity of the statute of that province, but that on the subsidiary question as to the Mortmain Act of Ontario they agree with the Ontario Courts.

The proper course will be to allow the appeals and to declare (1) That in the case of all four appellant companies the provisions of the parts of the provincial Companies Acts which were the subject of the proceedings in the Courts of the Provinces of Ontario, Manitoba and Saskatchewan, in so far as they purport to apply to the appellant companies respectively, are *ultra vires* of the provincial legislatures in each case, and that these companies are not precluded by reason of not having been licensed or registered under those Acts from carrying on business and exercising their powers in the three provinces, and are not liable to the penalties prescribed for having so carried on business and exercised their powers. (2) That in the case of the Province of Ontario none of the appellant companies can acquire and hold lands in the province without a licence under the provincial Mortmain Act, and that it is within the power of the other provincial legislatures to impose the requirement of a licence directed to this purpose. The judgments of Mr. Justice Masten in the Ontario cases will be restored, and the other proceedings dismissed.

As regards costs their Lordships were informed that in the cases in the Courts below it was in certain of the proceedings agreed

that there should be no costs. Having regard to the character of the questions raised, and to the circumstance that on one important point, that as to mortmain, the whole of the contentions of the appellants have not been successful, they think that there should be no costs for any of the parties, either of these appeals or in any of the Courts below.

They will humbly advise His Majesty in accordance with what has been said.

In the Privy Council.

THE GREAT WEST SADDLERY COMPANY, LIMITED,
v.
THE KING
AND
THE ATTORNEY-GENERAL OF CANADA.
THE JOHN DEERE PLOW COMPANY, LIMITED,
v.
THE KING
AND
THE ATTORNEY-GENERAL OF CANADA.
THE A. MACDONALD COMPANY, LIMITED,
v.
DANIEL WHITFIELD HARMER
AND
THE ATTORNEY-GENERAL OF CANADA AND ANOTHER.
THE GREAT WEST SADDLERY COMPANY, LIMITED,
v.
GEORGE DAVIDSON
AND
THE ATTORNEY-GENERAL OF CANADA AND OTHERS.
(*From the Supreme Court of Canada.*)
THE HARRIS LITHOGRAPHING COMPANY, LIMITED,
v.
HORACE B. CURRIE
AND
THE ATTORNEY-GENERAL OF CANADA.
SAME
v.
THE ATTORNEY-GENERAL OF ONTARIO
AND
THE ATTORNEY-GENERAL OF CANADA.
(*From the Appellate Division of the Supreme Court of Ontario.*)
(*Consolidated Appeals.*)

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