

In the Privy Council.

35, 1946

C. T. B.

No. 3 of 1946.

**ON APPEAL**

FROM THE COURT OF APPEAL FOR ONTARIO.

IN THE MATTER of the Succession Duty Act, 1939, and the amending Act, 1940 ;

AND

IN THE MATTER of the Estate of James D. Aberdein, late of the Town of Brookline in the Commonwealth of Massachusetts, in the United States of America, deceased ;

AND

IN THE MATTER of the appeal of Alice R. L. Aberdein, Widow, of the Town of Brookline aforesaid, sole beneficiary and of the said Alice R. L. Aberdein, and Harold E. Stevens, the latter of the City of Boston in the said Commonwealth of Massachusetts, Executors of the above-named deceased.

BETWEEN

THE TREASURER OF ONTARIO ... .. *Appellant*

AND

ALICE R. L. ABERDEIN and H. E. STEVENS,  
Executors of the Estate of James D. Aberdein and the  
said Alice R. L. Aberdein ... .. *Respondents.*

**CASE OF THE APPELLANT  
CASE OF THE RESPONDENT  
RECORD OF PROCEEDINGS**

*Hearing 29 June 1946  
Judgment  
Remitt*

**BLAKE & REDDEN,**  
17 Victoria Street,  
Westminster, S.W.1,  
*for the Appellants.*

**CHARLES RUSSELL & CO.,**  
37 Norfolk Street,  
Strand, W.C.2,  
*for the Respondents.*



GC1.9.16

*True Justice  
Campbell*

*Not Justice & Order  
Not Justice & Order*

INSTITUTE OF ADVANCED  
LEGAL STUDIES,  
25, RUSSELL SQUARE,  
LONDON,  
W.C.1.

29<sup>th</sup> June 1946

Viscount Simon

Lord Macmillan

Porter

Mohr

Mr Lyman P. Duff

For appn  
Ch Majors KC

For Resp  
J. J. J. J. J.

11-25 Magne

2.15 Jennings

Wm Co's act

~~36~~  
24 Feb 4. Cl 33

~~25~~ Feb VI

1933 OLR re Macfarlane

William v R

1945 OLR 202 G.L.M. Indemnity Case

Litt con 1912 ac. 212

3 45 Magne (in reply)

C.A.V.

11 30 2 hrs  
1 30  
2 30

v) 62 (3 5