in this commendable work by contributing towards the maintenance of whatever assistants Mrs. Stewart needed in her office for the proper development of the work. But quite aside from this, they have, by paying the salaries of the young girls, practically kept two families off the streets during the most trying season of the year.

The attention of the Executive of the W.B.C.S.A. has been called to a special case of distress—that of a little girl of ten, with a tubercular hip. The child is an orphan, and is being cared for by a family already heavily burdened, and it is the intention of the Executive to devote a portion of the balance on hand towards the relief of this child. A report of all expenditure will appear in *The Civilian*.

In closing, I wish to thank the members of the Civil Service who have responded to the call for help, and especially those who have worked hard throughout the winter and spring in the cause of humanity.

DOROTHY DAY.

GIVING THEIR BEST.

Captain Cecil M. Merritt, killed at Ypres, was a son of Captain Merritt, Collector of Customs at Vancouver.

Lieut. Herbert N. Klotz, of Toronto, killed at Ypres, was a nephew of Dr. Otto J. Klotz, Assistant Chief Astronomer, Ottawa.

Lieut. Newton Young, wounded at Ypres, is a son of Thomas T. Young, Collector of Customs at Barrie.

Private Allan G. Ingalls, killed at Ypres, was a grandson of W. G. Parmelee, formerly Deputy Minister of Trade and Commerce.

Private Clarence R. Hanley, wounded, is a son of W. R. Hanley, of the Post Office Department.

Lieut. H. T. C. Whitley, Divisional Ammunition Column, wounded, is the only son of C. F. Whitley, of the Department of Agriculture.

Lance-Corporal A. G. Viets, of the Princess Pat's, dangerously wounded, is a brother of R. B. Viets of the Department of Finance. He was slightly wounded some months ago.

LETTER FROM THE TRENCHES.

John Girvin, a member of the Toronto Post Office staff, has written a letter, philosophically inspired, to an office chum. Mr. Girvin, whose photograph appears above, is a member of the 48th Highlanders and, as will be observed, a fine specimen of Canadian manhood. Mr. Girvin was bow oar for the Argonauts when they won the four and eight-oared Canadian championship.

France, March 25th.

My Dear Sandy,—Just a line to let you know that I am still in the land of the living and waxing fat. The life of a cave-man seems to agree with me and, to tell the truth, I rather like it. The time is flying past with bewildering swiftness and summer will be here before we know it. Already the country is full of the promise of spring and the trees are in bud, the early flowers in bloom and the fields show light green in the sunshine. Back of the firing line, the country is as tidy and trim as though there had never been a war and this in the most bitterly contested part of the whole The villages tell a different story and it is heart-breaking to see the ruined buildings that so many have called home. One village close to here is shelled by the Germans every day and the state of the buildings is pitiable. One cannot help picturing the return of the refugees when the whole hideous business is over and the feeling of despair that will grip them when they first see the desolation of their homes. How fortunate we are and what an incalculable debt we owe to our brave allies who, besides making all the sacrifices