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could not get a dependents' pension because the pension commission said his death did not arise out of, nor was it connected with, war service. In the second place, the widow could not get war veterans allowance because she was too young—she was not 55—and she was not completely incapacitated. Despite the fact that she lives in an isolated part of the country and has three small children to look after, she could not qualify. She gets nothing. No burial expenses were provided. In some cases the stone is provided to mark the last resting place of one who offered his life for his country. She herself had to purchase the stone.

In view of the fact that the services are a permanent organization, and in view of the fact that we can anticipate that kind of thing happening to many more service personnel, I think the time has come—indeed it is long past—when the defence department should have an understanding with the income tax people, at least, that the return of these contributions—this widow did not get any pension-should be free from income tax assessment. In the defence committee and in the house, both to the minister and to the Minister of Finance (Mr. Abbott), I suggested that some understanding should be arrived at between the two departments in order to correct that kind of thing. Nothing was done about it. It is not a new story at all to the minister or to the deputy minister because they were both present when I waved my arms on it before at some considerable length. I just hope that even at this late date something might be done to correct the situation. I am convinced that after a man has had ten years' service, with four or five years' combat service, the widow and those small children should have been provided with some kind of pension rather than having the contributions handed back for the income tax people to take a grab at and leave them with nothing.

I am also hoping that the Minister of Veterans Affairs (Mr. Lapointe), in cases of that kind, will allow a little bit more latitude. As to a man who dies in the service of a heart attack and who has had combat service, I cannot understand how any medical doctor can make a decision that that man's death was not attributable to service. Certainly the stress and strain of war, in my judgment, had a great deal to do with it in the case to which I have referred. Nevertheless, the little widow and the three children are left to shift for themselves.

There are two other matters to which I should like to direct the minister's attention, and they are matters which are causing a great deal of anxiety to service personnel who leave the services. The first has to do [Mr. Gillis.]

again with this service pension. A young man serves for two or three years in the army, the navy or the air force and then he wants to get out. While he was in the service he was contributing to the pension fund. When he is discharged, he goes back to his own home town-it might be Windsor, Hamilton or Sydney, Nova Scotia-and he finds himself out of the service and without a job. He cannot find employment. The first thing he wants is a return of his pension contributions. There is generally a delay of anything from two to three months; and I have known some instances in which the delay was much longer than that. I cannot understand why that delay should occur. Before that man is discharged, his documents are all assembled in his military district, they are all in one file and they come in to headquarters. I cannot understand why it takes two or three months for someone in the defence department to sit down, write out a sheet of paper saying that his account is closed and send him whatever money is coming to him. He is waiting for that money and he has not a job.

Again, in that connection, there is the question of unemployment credits that accrue to a member of the forces while he is in the service. Hundreds of service personnel are coming out of the service month by month and today they are not walking out to jobs. For the last year there has not been any work for them, at least in the part of the country from which I come. When they report to the unemployment insurance officer they are told, "We cannot do anything for you by way of paying unemployment insurance until we get your credits from Ottawa". Then you have the same old story again.

When the man is discharged from the services he has three departments to contend with in dealing with unemployment insurance. He has to contend with the defence department and the Department of Veterans Affairs and, in the final analysis, the thing has to go to the Department of Labour. I have had the thing worked out for me. I have been working on this thing for some considerable time and I have had all the mechanics of it drawn up in a blueprint. In handling it as a routine matter, as is done today, the results are unsatisfactory. employment is becoming a most serious proposition for service personnel. Boys are coming back from Korea. Others are coming back from Europe. There is all the time a little line of service personnel coming out. It is a rather tough proposition to tell that to a young fellow who has just come back from Korea and who has been waiting for