

WHEREAS the Dominion Parliament has, on certain isolated and specific occasions, endorsed and upheld the basic principle of this appeal, and on, at least, one occasion the Fifteenth Parliament, when authorizing refunds for overpayment of Luxury or Excise Taxes under Parliamentary Vote No. 348, on May 28th, 1926, as officially recorded in Hansard, unanimously decided that:

"If there is a claim for the principal, the claim for the interest would be just as strong, and should not be denied."

and interest was accordingly allowed and later paid to Luxury and Excise Tax Claimants; and

WHEREAS the Sixteenth and Seventeenth Parliaments again, on different occasions, in 1929, 1930, 1931 and 1932, strongly upheld the same principle when providing for and authorizing payment of "Claims for compensation for the loss sustained by the civil population of Canada during the late War", under Bill 285 and Parliamentary Votes Nos. 461, 320 and 484, respectively, and further by their approval and adoption of the Official Reports of Reparations Commissioners James Friel, K.C., and Errol M. McDougall, K.C., respectively, who, in their written "Judgments", recommended allowance and payment of interest on all "Awards" made by them to Canadian civilians. Both Commissioners reasoned that "unless interest is allowed" on long deferred payment for damages sustained it "would not make the claimant whole"; and

WHEREAS incorporated as an integral part of these written judgments, Commissioner Friel, in Volume I of his Report, dated December 14th, 1927, used these words:

"In the matter of interest this commission has not given consideration to any particular system of law.....I have recommended interest from the date of loss. This covers property losses being claims for property taken, damaged or destroyed. It seems