

intention of creating a condition of things that in principle is fraught with inequality and injustice.

The Dominion is and has always been able to keep in respectable condition all her civil servants and not to make them dependent on the bounty of any one part of the Dominion more than another.

These matters all bear upon the construction of the Act as an instrument of government.

Nor does this construction interfere with these questions of the expediency of taxing these incomes when such considerations of state or municipal interest may arise as to lead to a proper modification or abandonment of the exercise of the right.

The expediency of an income tax as a method of taxation and the risks of unjust results therefrom are also entirely another matter.

One thing is quite clear that the subject of taxation so far as it might call for exemptions which were within the range of vision which the framers of the Act had, was foreseen and considered and the line drawn deliberately at the taxation of government property.

The express provision thus made was, I think, an exclusion of this exemption now contended for.

The case of McCulloch v. Maryland (1) cited and relied upon in nearly all the cases decided on this question since, as well as in, the Leprohon Case, seems to me to have little to do with the matter. The history leading up to the former decision is not to be overlooked in weighing it.

(To be Continued.)

PRESENTATION IN TOPOGRAPHICAL SURVEY'S BRANCH.

At the Topographical Surveys branch of the Dept. of the Interior a presentation was recently made to a member of the branch by his confrères on his approaching marriage.

The happy recipient was Mr. R. P. Bray who is to enter the realm of the Benedicts on Dec. 23rd, at the town of his home, Campbellton, N. B. The presentation, of which the tangible evidence was some very handsome English cut glass ware,—a water carafe, fruit bowl, bon-bon dish and half a dozen tumblers,—was made by the chief draughtsman, Mr. P. B. Symes, in appropriate words conveying sentiments of good luck and congratulation on behalf of the Office.

This is number seven from the Topo. building this year, and, if rumor is to be relied upon, next year should smash all records in this enterprising branch of the Civil Service. Mr. Symes, in the course of his remarks, referred to the past year, which has been one of climacteric for the Surveyor-General's Office, and in fact for the whole of the service, and he commented on the synchronism of the increase of weddings in the branch with the increase of salaries. It is probably a matter of cause and effect, of which a patriotic government should make a *nota bene*.

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