

The Morson Case.

The Morson case has been going on for five years and every reader of *The Civilian* is familiar with it. In giving judgment the other day in favor of the city of Toronto, the Appellate Division of the Supreme Court of Ontario was bound by the judgment of the Supreme Court of Canada in the Abbott case. No other decision was possible. Judge Riddell gave a special finding and expressed the hope that the case would eventually be decided by the Privy Council.

As It Stands.

As long as the present judgments stand, the power of a municipality, under a provincial law, to tax Dominion employees is confirmed. Doubtless the municipalities fortunate enough to have many Dominion servants as residents will exercise this power to the full. Though the Dominion service is paid by the whole country, a few municipalities will collect the bulk of the taxes. Ottawa alone may take anywhere from \$50,000 to \$100,000 per year from its Civil Service residents.

The Ottawa service has not paid this tax for forty years,—having had thirty years' exemption under the Leprohon judgment and ten years further under the special agreement between the Government and the city. But for that arrangement the Ottawa service would have been taxed in 1909.

It is interesting to recall that, when the Leprohon case was tried, "the hat was passed" in the Service, and Mr. Leprohon indemnified for his heavy expenses in fighting the battle for his whole class of citizens.

CIVIL SERVICE CASUALTIES.

LANCE-CORPORAL WILFRED MERLE MUSGROVE, M.M., 11th Field Ambulance, a railway mail clerk of the Winnipeg district, wounded in March, was again wounded early this month.

SERGT. GEORGE MOORE, before the war an inspector in the employ of the Department of Agriculture in Toronto, is in hospital at Petersfield, Eng., wounded, and will be sent home. He is fifty-three years old. Of his three brothers, one has been killed, one is in France, and one in the South African army.

JOHN FLEMING PERCIVAL FOSTER, 87th Grenadier Guards of Canada, concerning whom there have been conflicting reports, is now listed by the Militia Department as "presumed dead." He was a Public Works messenger.

JOSEPH HENRY BRIEN, 257th Battalion, has been wounded. He was an employee of the Printing Bureau.

LIEUT. ELZEAR A. VALIQUET,

died of wounds at No. 58 Clearing Station on June 23rd, was on the District Engineer's staff, Department of Public Works at Prince Rupert. He belonged to Earl Grey's Rifles and went overseas with the 67th Battalion. He was thirty-three years of age and a son of U. Valiquet of the same department. Three brothers are in the army.

LIEUT. R. S. STRONACH (Parks Branch) is again in the casualty list. He has been twice wounded and is now gassed.

CORRESPONDENCE.

J.M.W., Montreal.—Thanks for letter and enclosure. Will use at earliest opportunity. Space very scarce just now. Can't you send us some news of your office?

M.T., Ottawa.—The young aviator's name is listed for publication. Thanks for your note.

E.L., Ottawa.—Remit by usual methods to "Civilian Publishing Co., Box 484, Ottawa."