

Every civil servant should study up the income tax problem. It involves hundreds of thousands of dollars per year of Dominion employees' money. And, remember,—*it's not the war tax* we are fighting, but the old municipal tax for general purposes under the Provincial assessment act.

"Not the last bullet, but the last crust will win the war," says the Prussian Minister of Agriculture. His declaration should be, to Canadians, as strong a call to duty as it is to the Prussians. May no Canadian suffer the guilty memory of having thrown that last crust away?

The Postal Clerks' Association of the Dominion of Canada, which outgrew the Western field some time ago and became a coast-to-coast organization, will meet East of the Lakes for the first time in 1918. It is now up to the Eastern branches to make that convention a record-breaker, just to show the Western boys how much their inauguration of this big movement is appreciated.

THE INCOME TAX APPEAL.

Work preparatory to the adoption by the Civil Service of the Morson income tax case as a test appeal to the British Privy Council goes rapidly forward. Much valuable and necessary information has been collected and skilled advice secured.

The committee of the Ottawa association has held meetings at which representatives of the Outside Service were present, and the plans suggested provide for the co-operation of all departments and divisions in the work ahead.

The costs of appeal will be considerable, but the number of civil servants affected is so great and the amount of taxes involved is so large that a percentage of one year's taxes will pay the whole expense if everyone does his part.

Both Inside and Outside Services will share in bearing the costs and be represented in the management of the case.

Definite plans will be announced shortly.

WAR PERSONALS.

Pte. Eric L. Dawson, youngest son of G. W. Dawson, of the Department of Public Works, is one of a draft now on the way to the front from the training depot of Military District No. 3.

Lieut. Frank Grierson, C.F.A., who waived his rank as captain and the command of the 74th Battery in order to get overseas, has been adjutant of No. 6 Area at Otterpool Camp and was recently in temporary command of the camp.

Tempy. Lieut.-Col. D. S. Tamblyn is gazetted Assistant Director of Veterinaries.

Lieut. L. B. Kingston, who has won the Military Cross, is a son of A. G. Kingston, chief accountant, Public Works.

Welland Customs staff has a new member in the person of C. W. Hobbs, of Granton, Ont., who went overseas with the 71st Battalion. He went through the third battle of Ypres safely, but was wounded in trench work later by the bursting of a shrapnel shell. Fragments of the shell severely wounded him in the left wrist and leg, and after healing, the wounds left him with a stiff wrist and one leg slightly shorter than the other.

ONE OF "OURS."

How bravely Lieut. E. A. Valiquet (Public Works, Ottawa and Prince Rupert) bore intense suffering from wounds and awaited certain death is told in a cable from Lieut. Fred. James. He says:

"While he was lying beside me he never whimpered, but showed