

From the Editor

It has been nearly 10 years since Bertha Wilson edited the first edition of *The Philanthropist*. She retired as editor, although she continued her association with the journal in other capacities following her appointment to the Court of Appeal of Ontario in 1975. We congratulate Madam Justice Wilson on the further honours she has received by her appointment to the Supreme Court of Canada and thank her for her invaluable contribution over the years.

It is also timely to express our gratitude to Mary Louise Dickson who has retired as editor after five years. We are very happy to hear that she will continue her association with *The Philanthropist* as a contributor to the regular feature, "Recent Tax Developments."

This issue focuses on the role of the foundation.* Although there are several hundred private and public foundations in Canada, little has been known about their activity due to the low profile most foundations have been able to maintain.

A new feature of *The Philanthropist* entitled "Viewpoint" provides contributors with the opportunity of advancing a particular view, which view does not necessarily reflect that of the editors. To provide balance, the reaction of readers to the opinions contained in "Viewpoint" will be, if appropriate, published in future issues.

A handwritten signature in black ink, appearing to read "L. Bevan". The signature is fluid and cursive, with a long, sweeping underline that extends to the left.

LYNN BEVAN
Editor

*The Budget of June 28, 1982 has not affected the information in this issue.