- See Camille and Henry Dreyfus Foundation Inc. v. I.R. Commrs. [1955] 3 All E.R. 97.
- 6. Ibid.
- 7. Ibid.
- 8. (1987), 62 O.R. (2d) 218.
- 9. Ibid.
- 10. Ibid at 219, citing 5 Halsbury, 4th ed., pp. 343-4.
- 11. Ibid.

John M. Hodgson Honoured by Law Society

On March 24, 1988 John M. Hodgson, co-founder, 16-year member of the Editorial Board, and present Chairman of the Management Committee of *The Philanthropist*, received the Medal of the Law Society of Upper Canada which is awarded to recognize outstanding service within the legal profession.

Mr. Hodgson was honoured for his outstanding work in the Wills and Trusts Section of the Bar, his major contribution to the education programs of the Canadian Bar Association, and his work for charitable organizations.

In addition to his voluntary service for *The Philanthropist*, Mr. Hodgson was Chairman on establishment of the National Committee on Charitable Organizations, Wills Section of the Canadian Bar Association from 1968 to 1980 and has been active in the organization and development of a number of charitable organizations including: Metropolitan Toronto Community Foundation; the Neathern Trust (trustee 1964-1984); Laidlaw Foundation (director 1967-1984); Agora Foundation (director since 1979); and Chairman of the Planning and Development Committee for The Canadian Centre for Philanthropy and President, from its founding in 1981 to 1986.