

CURRENT EVENTS.

COMMERCIAL FRAUDS.—The appointment of a committee of leading New York business men who are connected with companies doing an annual business of more than \$4,000,000,000 to co-operate with public officials in uncovering commercial frauds and in punishing those guilty of them was announced by United States Attorney Emory R. Buckner at a luncheon at the Hotel Astor, given in his honor by the National Association of Credit Men and the New York Credit Men's Association, on the 18th of last month.

Mr. Buckner told his hosts that his office was anxious to co-operate with them in the line of public duty, to waste no time in endeavouring to accomplish the impossible, but to discover through conferences, discussions and close personal contact, the easiest and most expeditious manner in which to check the practices of those who prey upon business.

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RECOVERY OF MONEY PAID FOR TAXES.—An action has been taken against the United States Government by Mrs. Dorothy Caruso Ingram, as administratrix of the estate of her husband, Enrico Caruso, for the recovery of \$50,000 which she alleges was paid under protest as income taxes for the years 1918 to 1920. The tax was claimed on income derived from the sale of phonograph records made by Mr. Caruso in the shape of royalties. The only question the courts will have to decide will be whether Mr. Caruso, a native of Italy, was a permanent resident of the United States. If it is shown that he was a non-resident and was just sojourning here, the tax was improperly collected. The courts will be called upon to say whether the maintenance of rooms here year after year made Mr. Caruso a permanent resident.

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FELLOWSHIPS IN INTERNATIONAL LAW.—The Division of International Law of the Carnegie Endowment for International Peace announces that fellowships in international law will be awarded for the academic year 1925-1926, according to the following regulations:

1. These fellowships have been established by the Trustees of the Endowment for the purpose of providing an adequate number of teachers competent to give instruction in international law and related subjects, as an aid to the colleges and universities in extending and improving the study and teaching of those subjects, which are daily becoming increasingly of more interest and importance in the conduct of international affairs. Only those men and women who intend to aid in this work are, therefore, expected to apply for these fellowships.

2. Two classes of fellowships will be awarded (a) Teachers' Fellowships, and (b) Students' Fellowships. Applicants should indicate the class of fellowship for which application is made.

(a) Teachers' Fellowships shall be awarded to teachers in international law or related subjects. At least one year of previous teaching

in international law or related subjects, or its equivalent in practical experience, is required. The stipend attached to such fellowships shall be \$1,000.

(b) Students' Fellowships shall be awarded only to graduate students holding the equivalent of a bachelor's degree. The stipend attached to such fellowships shall be \$750.

3. In general, a knowledge of the elements of international law and a good knowledge of history are necessary, and it is desirable that at least two modern languages be furnished. Applicants who hold a degree in law or who have otherwise acquired a knowledge of law as a system, will be preferred in the award of fellowships. Other special previous preparation will also be considered.

4. The Fellow shall devote his entire time to the study of international law and related subjects; and no employment may be engaged in during the period covered by the Fellowship. Courses of study must be submitted to and approved by the Committee on Fellowships, and the Fellow shall report to the Committee at such times during the year as he may be directed.

5. The stipends are payable in quarterly instalments upon compliance with the regulations, communicated with the awards, governing the submission of reports and evidence of work.

6. Ordinarily five fellowships in each class are awarded each year. A holder of a fellowship may apply for a fellowship for a succeeding year.

7. Each applicant is required to furnish a signed photograph, showing the date when it was taken.

8. Applications will be received up to March 16, 1925. Application blanks will be furnished upon request to

THE COMMITTEE ON INTERNATIONAL LAW FELLOWSHIPS,
2 Jackson Place, Washington, D.C.

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NEW SCHOLARSHIPS AT TORONTO.—Sir James Aikins, Lieut.-Governor of Manitoba, and President of the Canadian Bar Association, has presented \$5,000 to the University of Toronto to provide an endowment for annual scholarships in English and literature in the faculty of arts. Sir James' gift will be known as the "Aikins Scholarships."

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AN UNCONSCIOUS SATIRIST.—A Saskatchewan judge recently addressed the Canadian Club of the town where he was holding court, took as his subject "The Majesty of the Law." He dealt with his topic under three heads, namely, criminal law, quasi-criminal law, like the Saskatchewan Temperance Act, and civil law. The local paper in its next issue declared the address a master-piece. The speaker, it said, had arranged his subject matter in three divisions, namely, "criminal law, crazy criminal law, like the Saskatchewan Temperance Act, and civil law."

That editor's talents are lost in a small town. As a mere improver

of the text he ranks with the Irish printer in whose proof sheet a well-known passage in "Lalla Rookh" began thus—

"There's a power of roses by Bendemeer's stream,"

and with his Scottish rival, under whose judicious emendation Sir Walter Scott's apostrophe to his native land appeared in this form—

"Oh Caledonia! stern and wild,
Wet nurse for a poetic child!"
