



1952 }
 {
 Apr. 7, 8 }
 9 & 10 }
 1953 }
 {
 Jan. 23 }
 ——— }

BETWEEN :
 THE MINISTER OF NATIONAL }
 REVENUE } **APPELLANT;**
 AND
 NORTHERN QUEBEC POWER }
 COMPANY LIMITED } **RESPONDENT.**

AND BETWEEN :
 THE MINISTER OF NATIONAL }
 REVENUE } **APPELLANT;**
 AND
 ST. MAURICE POWER CORPO- }
 RATION } **RESPONDENT.**

AND BETWEEN:

THE MINISTER OF NATIONAL }
 REVENUE } APPELLANT;

AND

SAGUENAY POWER COMPANY }
 LIMITED } RESPONDENT.

AND BETWEEN:

THE MINISTER OF NATIONAL }
 REVENUE } APPELLANT;

AND

SOUTHERN CANADA POWER }
 COMPANY LIMITED } RESPONDENT.

AND BETWEEN:

THE MINISTER OF NATIONAL }
 REVENUE } APPELLANT;

AND

CANADIAN LIGHT AND POWER }
 COMPANY } RESPONDENT.

AND BETWEEN:

THE MINISTER OF NATIONAL }
 REVENUE } APPELLANT;

AND

OTTAWA VALLEY POWER COM- }
 PANY } RESPONDENT.

AND BETWEEN:

THE MINISTER OF NATIONAL }
 REVENUE } APPELLANT;

AND

MacLAREN-QUEBEC POWER COM- }
 PANY } RESPONDENT.

AND BETWEEN:

THE MINISTER OF NATIONAL }
 REVENUE } APPELLANT;

AND

GATINEAU POWER COMPANY RESPONDENT.

D. W. Mundell, Q.C., Léon Garneau, Q.C. and T. Z. Boles for appellant.

J. G. Porteous, Q.C. for respondents Northern Quebec Power Company Limited, Southern Canada Power Company Limited and Gatineau Power Company.

W. B. Scott, Q.C. and E. J. Courtois for respondents, St. Maurice Power Company and Canadian Light and Power Company.

C. A. Geoffrion for respondent Saguenay Power Company Limited.

H. E. O'Donnell, Q.C. and Jacques Senecal, Q.C. for respondent Ottawa Valley Power Company.

John Ayles, Q.C. for respondent MacLaren-Quebec Power Company.

The appeals by the Minister of National Revenue were allowed for the reasons stated in *The Minister of National Revenue v. The Shawinigan Water and Power Company*, Post p. 38.
