DOROTHY IRENE JOHNSONAPPELLANT;

AND

 $\left. \begin{array}{ccc} \text{THE MINISTER OF NATIONAL} \\ \text{REVENUE} & & \\ \end{array} \right\} \quad \left. \begin{array}{ccc} \text{Respondent.} \end{array} \right.$

The appeal was allowed for the reasons stated in Frederick A. Perras v. Minister of National Revenue ante p. 21.