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It was a sad day when they retired in 1981, but living nearby were able to keep in contact with their many friends in Berkeley. They are now very much missed."

Susan died at the end of 1982, and in July 1984, Etienne married Eleanor, widow of Christopher Tanner, Chaplain RNVR. She was a life-long friend of Susan and Etienne and a godmother of Douglas. The marriage delighted their families and friends and was a great help to him as his health declined.

Etienne Smith was a big man in every way—his unhurried manner belied the quickness of his brain, wide knowledge, shrewd judgement and administrative ability. He combined these with a loyal and understanding nature and a dry sense of humour which won him the trust and friendship of those who knew him. RFNA particularly remembers the help and consideration Etienne gave him when he was working alongside him, in his first staff appointment. HPC writes: "I remember him as a very helpful and supportive Chief Engineer who taught me a great deal and I count myself lucky to have served under him." He played a good game both of golf and of bridge, but in later life his main interests centred around his fly-fishing and the Wildfowl Trust at Slimbridge of which he was a staunch supporter. He was a great family man in the widest sense of the term and was especially devoted to his seven grandchildren. He much enjoyed the periodic gatherings of all his relations and close friends, often organised for him by his children.

We offer our deepest sympathy to his widow Eleanor, his two children and seven grandchildren.

RFNA, JB, HPC, TNG, HJHG, JKS, RWCS, PJFW

BRIGADIER V E H SANCEAU OBE

Born 4 April 1899, died 19 December 1984, aged 85

VIVIAN EDGAR HALIFAX SANCEAU, known during his service as Sanko but to his friends outside as Jim, came of French stock on his father's side. He entered the Shop in March 1917, was commissioned in January 1918 and arrived in France on 12 November 1918, the day after Armistice day. Following two years at Magdalene College Cambridge he joined the Survey Branch of the Corps in 1925.

During his early military survey service he worked with the Sierra Leone Protectorate Survey for five years and on the re-triangulation of Mauritius for one year. A life-long bachelor, it was during this period he met Mr B A Francis (a member of the Colonial Service) and his wife. He made his home with them in the Isle of Wight from 1936 until his death. He worked at the Ordnance Survey Southampton from 1935 to 1939.

At the outbreak of war he became AD Survey, 2 Corps with the BEF and spent four days on the beaches at Dunkirk before being evacuated by trawler. August 1942 saw him in the Middle East as AD Survey Tenth Army (PAIFORCE) until in October 1942, just before the Battle of Alamein, he moved to become DD Survey Headquarters Eighth Army from then until April 1944. The substantial contribution made by Survey at the Battle of Alamein, and subsequently on the long and rapid advance to Tunis, received generous acknowledgement from Monty himself. Much of the credit for this is due to the energy and forethought which Sanko brought to bear on the many problems which arose.

Appointment as DD Survey Headquarters Allied Armies in Italy followed. He served under Generals Alexander and Mark Clark before reverting to Headquarters Eighth Army after the German capitulation. For his services at this time he was awarded the OBE in 1943 and the US Army Bronze Star.

His last two appointments were as DD Survey at the War Office for four years until March 1949, and as Director Survey GHQ MELF, until February 1952. Following his retirement in April 1952 he spent seven years at MEXE, Christchurch, as Staff Officer to the Director, retiring permanently to the Isle of Wight in 1960.

In the Island Jim Sanceau threw himself into local affairs, representing his village on the County Council, serving on the Properties Management Committee of the local National Trust and also on the governing bodies of local state schools. A sincere churchman he was active for many years in the support and administration of his parish church.

Jim Sanceau was an efficient soldier and an upright, correct, and rather reserved person. He was not easy to get to know well, but in his later years, under the benign influence of his adoptive family, he mellowed and blossomed. Towards the end he showed that he had all the highest qualities of compassion, loyalty and steadfastness in difficult circumstances and it is with respect and affection that he will be remembered by the many who knew him in the local community.

OMR BS:GI OGR

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GIFTS AND BEQUESTS TO THE CORPS OF ROYAL ENGINEERS

INTENDING benefactors of the Corps may like to know the various Funds which welcome gifts and bequests and the advantages which may be obtained, both by the Funds and by the donors and their estates, under current legislation. Certain Funds, managed by Trustees on behalf of the Corps, are recognized by the Inland Revenue as being devoted to charitable purposes only. Broadly speaking these are Funds which are applied exclusively to the relief of sickness or poverty, or the advancement of education. The Funds at present recognized as being "charitable" for this purpose are:

- (a) Royal Engineer Officers, Charitable Fund.
- (b) Institution of Royal Engineers (including RE Kitchener Scholarships Fund and the New Museum Appeal).
- (c) Royal Engineer Association (incorporating the former RE Benevolent Fund).
- (d) Samaritan Fund—RE Officers' Widows Society.

In the case of the last named, this purely Charitable Fund is for the relief of widows and orphans of RE officers. Subscriptions and gifts to it have no connexion with members' subscriptions to the RE Officers' Widows Society and grants made from it are over and above any benefit paid by that Society.

Annual subscriptions to any of these Funds which are made by a deed of covenant, whereby the subscriber binds himself to pay the amount of the subscription annually for a period not less than four years out of income which has suffered tax in his hands at the standard rate, are treated as net payments and the Fund concerned can recover tax paid from the Inland Revenue.

Suitable forms of deeds of covenant can be supplied by the Secretaries or Treasurers of the Funds concerned.