May 13th. 1927. F. W. Sharp, Esq., 511-514 Power Building. Montreal, Quebec. Dear Sir :-Let me acknowledge with many thanks your letter of May 11th and the statement shewing the difference between the amounts collected by each municipality governed by the School Commission and the amount spent on the schools. This is a very interesting statement and sets forth very clearly the large contribution Westmount is making to the schools in the other municipalities. We all knew that the result of the legislation would mean a heavy increase in Westmount's taxes and if it is unfair or unjust the Commission would doubtless make some recommendations in connection therewith. I am still of the opinion that the principles which the Special Commission enunciated and endeavoured to follow are sound. To my mind a municipality situated as Westmount is, part of a larger city and completely surrounded by other cities, cannot regard itself as an isolated community. In all matters where