

No. 4.

made up the following table based on the percentage of needy men as determined for Science, assuming that the assistance required by these men will average about as in Science, where the heavier expenditures are in general offset by greater earning capacity and private means.

Estimate of Attendance, etc. of "Returned" men.

Session	(1920 - 1)	(1921 - 2)	(1922 - 3)	(1923 - 4)	(1924 - 5)
Science	295	210	100	20	- - -
Medicine	200	160	120	80	40
Arts	100	70	40	10	- - -
Law	55	30	10	- - -	- - -

Total	650	470	270	110	40
Needing Assistance	87	63	36	15	6
Annual Cost	\$35,000	\$25,000	\$14,500	\$6,000	\$2,500

Grand Total \$83,000 or say \$90,000 for McGill University exclusive of Macdonald College.					

It is scarcely necessary to add that the above estimates are approximate and from one point of view very meagre; they are, however, in my opinion safe to work on and if the money can be found it will do almost incalculable good, to say nothing of healing or at least salving the present bitter feeling of "returned" men because Canada alone is refusing of all countries in the Empire, to aid in the University education of "returned" men.

In conclusion, I should point out that in estimating the needs of the man at \$400 each per annum I have used an average figure. Some men in poor health and with no resources will need twice as much, others favourably circumstanced will need little or nothing. The funds