

July 14th, 1922.

Hon. W. S. Fielding,
Minister of Finance,
Ottawa.

Dear Mr. Fielding:-

We of the University have noted with much regret, and I may say disapproval, that the Sales Tax has been raised from $4\frac{1}{2}\%$ to 6% on all imported books and from $1\frac{1}{2}\%$ to $2\frac{1}{2}\%$ on all books purchased in Canada. To put this concretely, it means that this university cannot purchase some 300 or 400 volumes which it would purchase if this tax were not collected.

At one time educational institutions were immune from taxation of this sort and I believe that you believe they should be immune. Our funds are derived solely from the fees of students and from money which charitably disposed and far-seeing men and women have contributed in order that we might carry one. I do not believe it right that such funds should be taxed. Universities are not money-making institutions, yet no agencies contribute more to the wealth of the country than they.

I submit that income such as the income of a University should not be taxed in this way and that for the sake of a few hundred dollars involved the Government of our country is not justified in taking such action as prevents this University in making available to its students and others the contents of