and physical exercises in the form of games. The teachers participated freely, and the personal relation between teachers and pupils was very fine.

The chief value of this class lies in the sympathy of the teachers and of the human and humane example that they set. In some ways the work is being carried on under very undesirable and entirely unnecessary adverse conditions. There are at least four children in the class who should not be there. Below is a short description of each of these cases:

1. —————: 6 years of age. Clothes very dirty. His record shows him to be a low grade mental defective who should be at Orillia. A short time ago he knocked his baby sister unconscious.

2. —————: 4½ years of age. Makes inarticulate sounds and uses unintelligible expressions. Incessantly in motion. Clean and apparently well nourished. Motions in walking do not seem to be well co-ordinated. Held a doll in her arms and paid no attention to the exercises most of the time. Every once in a while would violently embrace some child. Made one boy cry bitterly. Impossible to do anything for this child at present, at least in a regular class.

3. —————: 10 years of age. In juvenile court before coming to school. No trouble as to order now. Deaf and dumb. Now learning to speak.

4. —————: 5 years of age. Deaf and dumb. Recommended for institution before, but not admitted on account of age. Brother in other class mentally deficient.

According to the Board's latest financial report the gross cost per pupil in actual attendance was $56.40. This is really not the gross per capita cost but the actual per capita cost. The net per capita cost is placed at $54.86 as a result of deducting revenues from grants and fees. Such revenues do not make the cost any less, they only supply more money to pay the costs. Moreover, this money comes from somewhere, and it is a pretty safe assumption that the provincial grants represent only a part of what is actually contributed by the citizens of Toronto. Again, fees paid by citizens do not diminish the cost—even the cost to citizens—any more than taxes paid by citizens diminish the cost.

The so-called net cost on the basis of "average number of pupils registered" is placed at $44.09. The actual cost is some amount greater than this, but not stated. If it be placed at $45 the cost of giving one year's schooling to the four children described above would be $180.00. This is being absolutely wasted in most of the cases outlined; in fact, worse than wasted, as, if the children were placed in classes