February Fourth 1921. W. L. Grant's Esq., M.A., Principal, Upper Canada College. Toronto Ont. My dear Principal Grant:-Let me acknowledge your letter of February 3rd. I am in most cordial sympathy with anything that can be done to induce the Government of the Dominion of Canada to exempt from Income Tax contributions to Religious, Charitable, Scientific or Educational Corporations or Associations. I think the principle followed in the United States is wise and sound, and I shall be very glad to cooperate with yourself and Sir Robert Falconer. and with any others in any effort that can be made to induce the Government to accept a similar principle. Regarding our conversation of a few weeks ago, I have seen Dr. Tory who is in full accord with our views regarding the desirability of having the Colonial Civil Service open to graduates of Canadian Universities. When you hear from Colonel Amery please let me know. Yours faithfully, Principal.