

## SHARP, MILNE & CO.,

CHARTERED ACCOUNTANTS

AUTHORIZED TRUSTEES

511-514 POWER BUILDING

F. W. SHARP, F. C. A.  
G. WILFRED HODGSON, C. A.  
W. E. COOPER, C. A. (SCOT)  
JAMES DEMPSTER, C. A.

MONTREAL, May 11th, 1927.

Sir Arthur W. Currie, G.C.M.G., K.C.B.,  
Principal McGill University,  
34 McTavish St.,  
Montreal.

Dear Sir:

Since the issuing of the report for the first year's operation of the Central School Board, as time has permitted, I have been endeavoring to get together a statement which would show concisely how the suggestions of the Special Commission, put into effect by the passing of the Bill by the Quebec Legislature, work out.

Presuming that you will be keenly interested in knowing whether your suggestions have operated successfully and, shall we say, fairly, as between the different School Municipalities concerned, I am now enclosing a short statement summarizing the outcome.

The figures as to taxes collected from the Municipalities by the Central Board and the payments of the Central Board to the several School Municipalities are taken from the report of the Central School Board. In the said report the figures are not presented in a way which will give very much vital information. The taxes collected are shown in some instances under names of places which are not the same as the names given when showing the payments for School operations.

The amount of Neutral Taxes, I have obtained from authoritative sources elsewhere, the percentage figures are my own calculation and obviously the figures of the "Over" and "Short" contributions to the Central Board by the various School Municipalities. I say obviously as I do not think that the members of the Central Board, except possibly the representative of Westmount, would want these figures made public seeing that they show that Westmounters under the new conditions are now taxed in excess of their own School requirements in an amount which would pay the deficits of every School Municipality on the Island of Montreal and in addition the expenses of the operation of the Central Board and \$869 even in excess of that.

May I be permitted to make the observation that the purpose of the Special Commission appointed by the Government was to find means of taking care of the annual deficit of the Protestant Schools of Verdun. I wonder what would have been said by the English speaking Protestants of Canada at large had the Special Commission, in their findings said in just so many words - "Join up Westmount and Verdun as a single School Municipality and increase Westmount taxes sufficiently to cover the joint School operations". Naturally it would require no stretch of