

Regarding the relative cost of living, rental of house, etc. in Ste. Anne de Bellevue (which is twenty miles from Montreal - three-quarters of an hour by fast and fairly continuous train service) I would say that living is just as cheap, and probably cheaper in Ste. Anne than it is in Edinburgh. So many things can be purchased at the College farm at cost price, and comfortable houses can be rented there at \$50.00 a month. Another factor which should have a bearing on the matter of costs is that the income tax in Canada is very much less than in Great Britain.* We regard \$4500.00 at Macdonald College as quite the equivalent of \$5500.00 in Montreal.

I am afraid I cannot offer any higher figure than the \$4500.00 stated in my letter of February 15th, but I should think you would be able to get quite as much for reviews and articles for scientific journals on this side of the water as over there. In fact, I should think that the same periodicals open to you there would still be available if you were at McGill, while your material is likely to be much increased; furthermore, you would be able to make a connection with journals published in the United States more easily if associated with McGill than if living in Scotland.

Your professorship, of course, would be a professorship in McGill University, and not just a professorship in an Agricultural College. Macdonald College is the Faculty of Agriculture of McGill University.

I cannot promise that there would be any immediate change in pension arrangements, but future salary will depend on the progress made in the Department.

Yours faithfully,

Principal.

* A married man is exempt from taxation on the first \$3000 of income; he pays 2% on the next \$2000 and 3% on the next \$1000. He is also allowed a \$500 exemption for each child under 18 years of age.