-2half-hour to twelve hours of work. The solutions are, of course, explained in the class-room. See also pages 6 and 7 of the Commerce Announcement. Examinations I have enclosed in the separate parcel copies of the 1922-23 papers, which will help in giving an idea of the scope of the subjects taught, and of what is expected of the students. The 1923-24 papers are out of print. The 1924-25 papers are not yet published, but I will send you copies so soon as I can obtain them. I have also enclosed copies of some 1924-25 papers, which I have by me. The First Year Commerce papers are bound in with the Arts, but I have clipped the corners of the pages which concern Commerce students. Some students, where they are sufficiently advanced, are allowed to take higher studies in a subject than are others.

The last of our Three Year Course students passed out of the University at the close of the 1924-25 Session. The Third Year (Advanced) Q Accountancy is the Fourth Year Accountancy of the new 4-Years Course. Chartered Accountants A McGill Bachelor of Commerce can gain admission to the Quebec Societies of Chartered Accountants on fulfilling the conditions laid down in pages 12 and 13 of the Commerce Announcement. The post-graduate examination is held in co-operation with the local societies. Staff. Of the Staff, as per page 4 of the Commerce Announcement, the following give the whole of their time to the School of Commerce: -Professors: R.M. Sugars. P. Villard, R.R. Thompson.

H. Tate.

The following give part of their time: -

Professors: N. N. Evens, Faculty of Applied Science,
C. MacMillan, Faculty of Arts,
G. W. Latham, Faculty of Arts,
E.T. Lambert, Faculty of Arts,
D.A. Keys, Faculty of Applied Science, Mr. H.D. Clapperton, Chartered Accountant in Practice. Mr.J.L.McCulloch, Insurance Broker.

Evening Extension Lectures in Accountancy, Law, etc., are Extension Lectures given during the Session by lecturers from the School of Commerce.

> If I can supply you with any further information, I shall be happy to do so.

> > I remain.

Yours faithfully.

Asst. Professor. Accountancy.