indebted here again comes to our aid. [238] Result as it stood in 1857: "The outley in behalf of U. C. C. for all purposes amounted to \$45,662, an amount greater than was expended the same year by Trinity, Victoria, Queens', Regiopolis and McGill's Colleges, adding their outlay altogether." But it has already been made sufficiently plain that U.C. College is really only a pretentious name for a Union Grammar and Common School. It will therefore, be necessary to consider it as (1) a Grammar School; or (2) as a Common School; or (3) as a Union of both. Mr. Cockburn will certain ly prefer the first of these methods and we shall, accordingly, give him the advantage of it. The attendance of U. C. College is stated by the Principal himself [239] to have been for 1867, 244 pupils. This number, it must be carefully borne in mind, represents, not the average daily attendance, but the total number of names on the Register of U. C. College. It has already been proved, on Mr. Cockburn's own shewing, that at least one-fourth of this nominal attendance must be rejected as ineligible for a Grammar School. The corrected attendance will, therefore, be three-fourths of 244, that is, will be, 183 pupils, Now the Graut to U. C. College from its Endowment, was for the same year (1867) \$12,500 [240] It is then quite evident that for the privilege of placing each boy's name on the Register of that Institution the Province paid out of the old Grammar School Endowment an average sum of a little more than \$68. But this amount very inadequately represents the cost to the Country of a High School training, as obtained in U. C. College. When we include fees, &c., payable, which differ in character, from the sum arising out the Endowment, merely as a direct tax differs from an indirect one, we find that the total expense to the Province of those 183 boys,—some of very tender years-was no less than \$17,403 60 [241] or a little more than \$95 each. If we now open the last Report of the Chief Superintendent laid before Parliament (242) we shall find that the number of pupils admitted by the Inspector to the Grammar Schools was 5,179; (243) and that the total cost, direct and indirect, of their education was \$113,887 (244) or not quite \$22 each. As the cost per pupil in U. C. College was rather more than \$95, it follows that it costs this Province between four and five times as much to educate a boy at U. C. College as it does in the County Grammar Schools.

Even if we do not regard the correction for the attendance, above proved to be necessary, the relative cost of these institutions will be sufficiently startling. The conclusions arrived at, on this topic, by a disinterested observer, will be valuable: [245] * We have (1860) in

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^{238 &}quot;Extravagant Outlay in Toronto." Rev. W. H. Poole's 2nd letter, dated Cobourg, March 6, 1860.

²³⁹ Mr. Christie's Return, page 17.

²⁴⁰ The recent Return, page 8, supplies the following information: "The sum of \$12,500 in assigned as the ESTIMATED AVERAGE INCOME FROM THE ENDOWMENT OF U. C. COLLEGE; which, together with the fees and miscellaneous receipts not coming under the head of rents, interest on instalments, and interest on investments and cash balances, is held to be the available income of U. C. College until 30th June, 1871."

²⁴¹ The fees for 1867 were \$5312 40. In our estimate we have taken only three-fourths of this sum, as corresponding to the three-fourths attendance above struck.

^{242 &}quot;Annual Report of the Normal, Model, Grammar, and Common Schools in U. Canada, for the year 1866."

²⁴⁸ Ibid, p. 11.

²⁴⁴ Ibid.

^{· 245 &}quot;Extravagant outly at Toronto," Rev. W. Poole's second Letter.