

have the corporate seal of the Institute, is almost an impossibility, and such an unnecessary and most irksome and unpleasant duty, that it cannot be surprising that men of independent minds, yet willing to aid with all their energy, ability and knowledge in the promotion of the objects for which such Institutes are established, will resign their office in perfect disgust.

Again, the Doctor speaks of local booksellers. If this means such as keep their store in the locality where the Institute is established, then it may happen that only a small number of the accounts will need to be sent to the Department under those rules, and in that event the intended scrutiny of the Institutes' accounts will be only very partial; but if even all accounts for books bought from Toronto or other booksellers in Ontario are to be subject to those rules, there still are a number of accounts, legitimately chargeable to Legislative Grant account, that cannot be furnished in that prescribed manner; among these are numerous receipts for newspapers and periodicals, and also accounts for books bought outside of Ontario, either from publishers in the United States or imported from Europe.

Again, the Doctor says that that plan of printed forms would be advantageous in showing the number of volumes on different subjects purchased by each Institute; while it is an established fact by the best librarians in Britain, France, Germany, Italy and the United States, that a proper classification of books is a most difficult work; that the title of a book is often misleading, or has no reference at all to the subject upon which the book treats; and that it often requires considerably more than a mere glance at a book to determine the class in which it should be placed; and with such facts before us, to expect that in a bookseller's store, where the books are not examined, they will be so classified as to be reliable for the Department of Education to ascertain the number of volumes on different subjects purchased, is an erroneous supposition.

Again, the purchasing of books and the paying for the same is a purely commercial transaction, and therefore should be conducted upon commercial principles and in a business-like manner. One of these essential principles is prompt payment at maturity. How can this be effected if the accounts have all first to be signed, sealed, sent to the Department, examined there, and returned, which requires weeks, if not months, to have all this performed, and that in consequence thereof the bookseller or other creditor is unnecessarily kept out of his money? The present system of purchasing and paying for books, periodicals, teachers, etc., has at least that in its favor, that it can be and generally is done in a business-like manner; by the proposed plan it never will be done in a business-like manner. If Institutes obtain the Legislative Grant they need not buy on credit, but can and often do pay cash for their purchases, and often do