CORRESPONDENT states that he A bargained for Parker's "People's Bible" at 90 cents per volume; but that after doing so he was requested to pay in addition 16 cents upon every volume (24 in all) before it This looks excould be forwarded to him. tremely like a hardship. He thinks that university authorities ought to be consulted by the Government when deciding the classes of books which should or should not be taxed. For several reasons we think they should have a voice in the matter. In the first place they are, or ought to be, the most competent judges of books; secondly, class-books and books intended for the moral and spiritual good of the people, should not be heavily taxed; thirdly, books and periodicals not directly intended for the public good ought to be severely taxed. Government officials, however competent, should no doubt be guided very much in this matter by those men in our schools and colleges who come in daily contact with the youth of the country, and those books which they decide upon ought to be procurable at as little expense as possible. Again, there are books as to the value and utility of which all are agreed; to tax these heavily is simply to obtain a small financial gain to the country at an enormous mental and spiritual loss. But to tax books, either by bulk, weight or money value, is an exceedingly small expedient to adopt in order to swell the country's coffers.

ST. ANDREW'S "CHURCH NOTES" for April makes pleasing mention of the students. Contemplating the close of the College session, it says that many of the young men studying in the various faculties of our university will be missed by St. Andrew's congregation, "and by none more so than by the minister, who has been greatly gratified by their regularity of attendance at church, by their reverent demeanour during worship, and by their close attention to the preaching of the Word." Further kindness

towards students is enjoined as a means of brightening and smoothing their life, rendered hard by continuous and earnest study; and kindly reference is thus made to the graduating class in divinity : "Very specially let us remember those eleven young men who have concluded that long course of preparation for the Ministry, wisely required by our church, and who will shortly appear before the Presbytery to receive license to preach the everlasting gospel of Jesus Christ. These are their names :- R. Mackay, B.A., I. McLeod, B.A., J. A. Grant, A. Givan, B.A., A. McAuley, B.A., N. Campbell, B.A., A. Paterson, B.A., R. Gow, B.A., W. Allan, D. Millar, F. W. Johnson. Let us daily spread this list before God. Let us mention their names in our prayers. Let us pray the Great Head of the church that these young men may verily receive His authority to minister at His holy altar; that they may be of very holy life; mighty in the Scriptures; wholly consecrated to His service: faithful and successful ministers of the New Testament till their life's end. And when the Presbytery meets to license them, let us, as many as can, be present to join in the prayers made on their behalf, to congratulate them on their reception into the Ministry, and to wish them God-speed in their sacred calling. All this will tend to encourage their hearts and to send them on their way rejoicing." We are sure that the students appreciate the good wishes expressed by the Rev. Mr. Mackie. To him their thanks are due; as likewise to the Rev. Messrs. McCuaig and Houston, for their invariable kindnesses.

T ESTAMURS are this year to be given to divinity students who have completed their three years' course in theology. This action may appear inopportune, because at the present time the propriety of holding out inducements to students is being seriously