into confusion. Some time ago the Depositary of the Branch referred to—an honest man, but evidently a very careless accountant—acknowledged that he owed a considerable sum to the Society, and said that he was willing to pay it, but did not know how much it was. No trace of the Treasurer's books could be found. The Agent wrote to Toronto for information. But the Toronto Depositary's Books only showed that, legally, this Branch owed nothing to the Parent Society, for the purchase account was paid up in full, although it was quite evident that morally it owed very largely, for the account had been paid with money which was given by the subscribers to aid in the printing and circulation of cheap Bibles. Now, at latest, when the greater part of the stock has been sold, the money which has come back as the proceeds of the sales ought to arrive at its intended destination as a free contribution towards the great work of disseminating God's Word throughout the world. But alas! where is it? Had the Branch sent in its Reports regularly with the lists of subscriptions, it would be very easy to ascertain how much money the Branch had received from sales, subscriptions and collections during its whole history. By subtracting what it has paid, both on purchase account and as free contributions, and making a fair allowance for local expenses, grants and gratuities, it would be equally easy to see how much the Branch is morally indebted to the cause, and therefore how much is due to it from its own Treasurer and Depositary. But in a Branch where the officers were so careless about the accounts, they were not likely to be carefully regular in sending their Reports, so we find that this Branch has only sent a Report now and then for some years back. Nor is this all. The Depositary, or rather the late Depositary, who we believe is quite an honest man, desires to pay what he thinks he owes, and is anxious that the Treasurer's books should be discovered, and so the exact figures be ascertained. But some really good friends of the Society are not satisfied that all is right, and so will not give anything at present. We may say that it is very foolish for good people to deprive themselves of the privilege of helping in a good and glorious work because a former Depositary has been very careless or even dishonest; but the best and wisest of men are not at all times logical. Then others are only too glad of an excuse for not giving, and so nothing is done in the neighbourhood towards this good work, perhaps for several years. Moreover, besides the pecuniary loss there is the moral effect upon the community, which inflicts an injury not only upon the Bible Society, but upon all Christian organizations, which it would be difficult to compute.

Now, we believe, as has been urged by our experienced Depositary in Toronto, that accounts would be very much simplified, and a case such as the above impossible, if all Branches would observe the following rules, or rather suggestions :—

1st. They should take stock at least once a year.