

contains a list of the congregations ; then, in subsequent columns, the contributions for this, and the other, object are set forth ; and frequently in the last column the totals are given. The whole is thus presented at one view. The exact date of each entry stands only in the Treasurer's book, and that is sufficient. But further, Sir, I observe there are in the tables questions relating to expenditure for a number of objects which, so far as I am aware, the Synod has never sanctioned, and of which, I think, it ought to take no account. It would be a good rule for the Synod, as for individuals, to mind its own business. Then, I see the Theological Fund is divided into several items, while I believe the Synod has authorised no congregation to distribute its Annual Collection in that manner ; and I suppose the Treasurer has no warrant to open accounts for these several items. It is evident, too, that if the whole fund be apportioned to these objects, there will be no provision for some payments which his accounts show that he has hitherto made. One of the items is entitled "On Students." If that relate to the Exhibitions which have for some years been given, it is an object for which the Synod has never required the congregations to collect annually ; and if it relate to gratuities which congregations may have given to individual students, the same rule, I apprehend, ought to apply to it as to other alms-deeds—one's right hand ought not to know what his left hand doeth.

This is a subject on which I do not wish to dwell, but I beg to add that it is of great importance, in public as well as in private business, to begin at the beginning and do everything in its proper order. It is clearly reasonable for the Synod, in the first place, to set distinctly forth what are the objects for which congregations are required annually to contribute, and then to ascertain whether, and to what extent the contributions have been made. On this point, I would ask, not the congregations, but the Treasurer, to report. If there is to be an union soon with the Free Church, perhaps it may not be worth while to make any new arrangements ; but so long as the present hodge-podge scheme continues, nothing but confusion, inefficiency, and dissatisfaction can be expected. At the close of this somewhat grumbling communication, let me express my delight and that of many of my brethren, at the new mode adopted of reporting monthly, in your pages, the contributions that are made. That, I hope, will have a salutary effect. I see some congregations which have long been doing nothing, have begun to make an effort.

I am, &c., AN OLD-COUNTRY MAN.

STRICTURES BY "Z" ON THE REMARKS OF "&," ON "OUR STATISTICS."

To the Editor of the Canadian U. P. Magazine.

SIR,—Allow me a very short space in your pages in reply to your correspondent &, remarking on the articles that have appeared under the caption "Our Statistics."