

ever we must divide into two classes; the one composed of those who after having favoured us with their worthy names are not at home or have no change when our messenger carries to them our quarterly No. to which is annexed a little scrap of paper in the shape of a receipt for the trifling sum of 3s. The other class comprehends those who readily honour that little scrap, and thereby give us a substantial proof of good will.

But here again we must make a subdivision in the former class namely, those who having the will, have not the means; and to those who having the means, are lacking in will. We do not think being greatly indebted to the latter, at least the interest of our debt to them must be a very trifling fraction indeed. May they enable us in future to calculate that interest in whole and round numbers, and let them be sure that our exactitude in paying the ballance shall certainly equal, if not surpass, theirs.

Now to our real and substantial friends who add the deed to the will and means, we can but give in return our most unfeigned thanks for their generous support; regretting however that their small number does not permit as yet the increase of these lucubrations, our memory monthly reminding us that there is a trifling difference between £5 15s. costs, and £3 receipt, and as, every one must have his due, we must *bongé malgré* square the two sums, not by adding them together and dividing the sum by two, but by the more simple altho' infinitely harder operation of adding enough on the lesser side to bring it up to the level of the greater. If therefore, our real good friends would add to their past favors that of doubling the receipt, not by doubling their disbursements, but by each of them enticing one of their friends, to become a subscriber, then our gratitude would increase in a square ratio, and we should prove it by redoubled exertion to please.