	Debt.	Share	of Presbytery.	Assess't per cent
Kingston	\$132	00	\$66 00	ahout 5 cents.
Cobourg				
Toronto	268	00	134 00	3
Hamilton	90	00	45 00	2
Guelph	137	00	68 50	2
London	136	00	68 00	2
Huron	296	00	148 00	4

In giving the apportionment for each communicant, an approximation is only possible, and fractions are avoided. It will be seen, however, that with the exception of Brockville, the assessment stated is so low as to be within the means of each Presbytery.

In the Presbyteries not included in the above list, there are cases that call for a Presbyterial visitation and faithful dealing with pastor and people.

They are as follows :-

MONTREAL.—Winslow, St. Eustache and Grand Frenière, and Metis.

ONTARIO.—Cartwright and Ballyduff.

Grey.—Thornbury and Griersville, Rocky Saugeen, &c., and Proton. If the Presbytery find themselves unable to settle any of these cases, they ought to be brought up before the Synod and finally disposed of Much good, too, might be done by Presbyteries keeping vigilant watch over the financial state of each congregation, calling for financial returns every year, visiting at once those that may be falling into arrears, and instituting such measures as they may deem necessary to meet the case. It should also be understood that any minister not reporting arrears due from year to year, should be put out of court and lose a light to them. It might also be of service if the Committee on Statistics should have power to deal with all congregations in arrears, through their respective Presbyteries,

and adopt measures for getting them removed.

We have dwelt at considerable length on this point, because of its great importance, as well as of its intimate connection with ministerial supply, comfort, and usefulness. Have we not thus laid ourselves open to the charge so often and so falsely brought against the Lord's servants, of looking too closely after the loaves and fishes, and of neglecting the higher concerns of Zion? So far from this being the case, we feel that it is the low state of religion among us, combined with a grasping covetousness and growing worldliness, that constrains us to deal with this question of finance Were the Church in a healthier spiritual state; were the Holy Spirit poured out in Pentecostal power, the wave of Christian liberality that would roll across the Church would not only sweep away every vestige of arrears, but also so augment the means of subsistence of our ministers as to enable them to live without maintaining a constant struggle with the pinched form of poverty. All, then, that we have stated on this painful subject, presents most powerful motives to prayer for a revived spirituality within the Church, and indirectly constitutes, from every penury-struck manse, the carnest cry of the prophet, "Oh, that thou wouldst rend the heavens and come down!" Were we to uncover some of the dwellings of heavens and come down!" able, respected ministers of our Zion, and disclose to view the anxieties, the gnawing cares, the numerous sorrows, and the heart-breaking crosses connected with the daily contest with the wolf of want, we could present a picture of patient sudering, he ole endurance, of self-sacrifice and self-denial, which make them perpetual martyrs, and which entitles them to the warmest sympathies of God's saint; as well as clothes with shame those whose niggardliness may have reduced them to such straits.