quire, as Vice-Chancellor of the University, on this very subject. It will be seen thereby that I am prepared on certain conditions which had been previously suggested to me, to conduct the ordinary business of the office for a sum not to exceed £1,500 per annum, paying rent, insurance, and other incidentals; whereas, according to the memorial, the present expenditure is £2,250 or \$9,000, and I think that I would have no difficulty in doing this if left free to make my own arrangements.

I have had repeated conversations with Mr. Langton on these matters. He is well informed in regard to them both through his connection with the University as its Vice-Chancellor, and his position towards me as the Provincial Auditor of my accounts; and being at the seat of Government, he could communicate verbally much that I cannot well embrace in a report. I would therefore take the liberty of referring to him for any further

information which may be desired.

I have the honor to be, Sir,
Your obedient servant,
(Signed,)
DAVID BUOHAN,
Bursar.

(Copy.)

TORONTO, 7 August, 1860.

To John Langton, Esquire, &c., &c., Quebec.

My DEAR SIR,—When I saw you in Toronto immediately after the prorogation of Parliament, and when speaking with you as to the probable result of the recent Parliamentary investigation into the management of the University, you stated, among other, things, that it was intended to make important changes in the Bursar's Department. I of course expressed my desire to know what the nature of such changes might be, and you kindly informed me that it had been suggested to put the office entirely under my control, and arrange with me to carry on the work for a stated sum per annum. I dare say you noticed that the information rather startled me, for I was quite unprepared to have any such proposition made to me; although I have certainly long been satisfied, and I believe have so expressed myself both to you and others, that only under some such government can a thorough economy be carried out. You will remember that after a moment's consideration, I stated as a condition that it would be absolutely necessary that Government should give all my subordinates to understand that after a stated time, and preparatory to my entering upon such an engagement, their employment in the office should cease, leaving me to re-engage or not as You replied either that such was the intention, or that such would be a neces-Apart from the mere reasonableness of such a condition, you are suffisary consequence. ciently well acquainted with the specialities in my case to be satisfied of the absolute necessity for such preliminary arrangement, and I need not therefore enter into particulars further than to say that with a staff composed of somewhat different materials to that now in the office, I could so reorganize the department as to do with one clerk less, but that with those now employed I could not do so, even by dismissing one; I must be freed from two, make a new arrangement with the others, and employ a new hand at a small salary.

Since the conversation to which I have referred, I have thought a great deal about this matter, and after looking at it in every aspect, I am prepared to do this: If Government will give me the entire control, terminating the engagements of the present staff, and allowing me to select my own assistants; which I would do from those now under me, as far as possible, I will then undertake to conduct the affairs of the office for £1,000 per annum, and pay the rent and other incidental expenses usually charged to the Bursar's Office. I will also undertake that, as opportunity offers, all further practical reductions shall be effected, and although allowed the specific sum I have named, I will not at any time retain for my own salary a larger sum than that which is allowed me by His Excellency as Bursar and Chairman of the Board of Endowment. As the present Expenditure is about £2,100 (in last year's account no rent is charged), this would save about twenty-eight per cent. I take for granted that the clerks not re-employed by me would be compensated in the same way that others have, whose services have at times been dispensed with, viz.: by getting a year's salary, which would prevent the reduction from being felt for about a year.