With the increased prosperity and wealth of the country, there has come a corresponding increase in the price of all things necessary to decent living; but not a corresponding increase in the income of institutions for religion or benevolence. Yet the enhanced prices have touched the pockets of these as heavily as they have those of individuals, and the consequence is that they are either harassed or crippled in doing their work. The present arrangements of the Board, adopted only after much enquiry and deliberation, and with no more than a proper regard to the health and comfort of the Students, for board and lodging, will involve a charge on the funds of the College of \$18.50 per month for each man. Premising that there are five Students on the books thus chargeable, I will have recourse to figures in order to enforce my appeal. The estimated expenditure of the present year may be roughly set down as follows:—

Board for Students, say 7½ months	\$693	75
Principal's Salary		
Rent of College Rooms		
Printing and Postage	50	00
Fuel and Light		
Insurance on Library		
Sundries		
Total Expenditure\$	${2.145}$	75

The arrangement with the Colonial Missionary Society is, that they grant £10 sterling per session for every student chargeable on the funds of the College, and £60 towards the salary of the Principal. In addition to this latter sum, they made a special grant last session of £50; and assuming that they will do this for the present session, we may set down our receipts from the Colonial Missionary Society as follows:—

Towards Dr. Lillie's salary, £60, say	250	00
Total—£160	\$800	00

Thus a balance of \$1,345 is left on the debtor side of the account, and adding the deficit of \$223 of last year, there is a total of \$1,568 to be raised. Whether this sum can be raised or not, or how it is to be raised, becomes a matter of grave concern to all interested in the College. Any one of the following courses is open to us:—1. To go on as we are going, getting deeper into debt every month, until the position becomes inextricable. 2. Reduce expenditure by curtailing grants to students, &c. 3. Make a vigorous appeal for help to the friends of the College, in both the Mother country and this Dominion. Of these, the first is dishonourable, and therefore not to be entertained; the second is suicidal; the third is honourable, and probably feasible. Wherefore let us adopt it and do the best we can.

I have written thus, because I think the real state of the case should be known, and because I entertain the hope that, when it is known, a generous response will be made to this appeal.

With much esteem and respect, I remain faithfully yours,

George Cornish.

Congregational College of B. N. A., Montreal, Sept. 20, 1867.