their associates becoming established. For Parker, however, carrot-drill had little charm; while to his æsthetic nature glycerine and gold-size were messy and distasteful. He was at the time repeating the work of Nicholas Kleinenberg on "Hydra," busy with osmic acid and cocoa-butter, and the well-known results of his labours led him to apply the method to the treatment of plant tissues, with the result that through a short paper communicated to the Royal Microscopical Society in March, 1879, he ranks as the first to apply the modern dry methods of micro-chemical technique to vegetable histology. As a discoverer in botany he will remain memorable for having first directed attention to the existence of sieve-tubes in the marine algæ (macrocystic) in a short communication to the "Transactions of the New Zealand Institute" for 1881.

Truly his is a great record, worthy of his noble character and his association with a Huxley; but, while the world will cherish his memory for that which he achieved, those who knew him feel that by his death something more than a link with the historic past has gone, and that they have lost a true friend, a noble man, an example. In the autumn of 1892 Parker came Home on a visit. Soon after his return his wife died, and this event probably helped to bring on an illness which showed itself formidably about two years ago. Recurrent attacks of influenza, the last of which rendered him prostrate for three months, told severely upon his health and strength, but despite all, following the example of his beloved father, he worked on whenever he could, patient under suffering and affliction, the like of which has killed many a man; beautiful in his unselfishness and lack of ostentation, loving and sympathetic. On the 26th October last he had recovered sufficiently to start on a journey of some forty miles to visit a friend at Shag Valley, in company with his eldest sister, who for several years had lovingly shared his anxieties and administered to the needs of his three boys. While half-way onwards he became so prostrate that a halt was necessary, his friends deeming it advisable to take him towards home again. He reached only as far as Warrington, where he became weaker and comatose, and passed peacefully away on Sunday, 7th November, at 1 a.m. He was buried two days later in the presence of sorrowing friends, a few among the many by whom he was universally beloved.

BALANCE-SHEET of the UNIVERSITY of OTAGO for the Year ending March 31, 1898.

Receipts.	£	s.	d.	*Expenditure.*	£	s.	d.
Balance forward from 31st March, 1897	1,346	10	6	Salaries—			
Rent of Reserves—				Professors	4,933	6	8
Burwood and Mararoa	1,300	0	0	Lecturers	1,375	0	0
Barewood	900	0	0	Registrar	250	0	0
Benmore	3,000	0	0	Attendants	396	7	1
Forest Hill	53	10	4	Apparatus—			
Castle Street house	30	10	0	Chemistry laboratory	30	19	7
Leith Street house	28	8	0	Physical laboratory	20	4	8
Professors' houses	225	0	0	Biological laboratory	22	19	3
Church Board of Property	1,800	0	0	Medical School	49	18	4
Fees—				Fees—Professors and lecturers	2,315	2	6
Professors'	2,506	2	6	Repairs and alterations	57	10	10
College	246	9	0	Library	42	6	0
Interest on fixed deposit	42	0	7	Insurance	51	16	8
Goldfields revenue	342	15	0	Water, fuel, and light	181	8	0
Incidental receipts	31	8	10	Printing, advertising, &c.	69	6	6
Burwood timber account	18	19	3	Incidentals	31	7	5
Transferred from Museum Account	170	2	7	Interest on loan	720	0	0
				Expenses, Leith Street house	11	13	6
				" Castle Street house	6	6	0
				Interest on overdraft	1	10	6
				Advance to Richardson Scholarship	20	0	0
				Fencing, Forest Hill	5	10	0
				Return of fees	7	17	6
				Transferred to School of Mines Account	16	12	0
				Balance, 31st March, 1898	1,424	13	7
	£12,041	16	7		£12,041	16	7

SCHOOL OF MINES ACCOUNT.

	£	s.	d.		£	s.	d.
Balance, 31st March, 1896	67	18	11	Expenditure—			
Receipts—				School of Mines	587	10	11
Government grant, School of Mines	500	0	0				
Battery return	3	0	0				
Transferred from General Account	16	12	0				
	£587	10	11		£587	10	11

MUSEUM ACCOUNT.

	£	s.	d.		£	s.	d.
Receipts—				Expenditure—			
Rent of reserve	550	0	0	Maintenance and salaries	498	7	2
Goldfields revenue	118	9	9	Transferred to General Account	170	2	7
	£668	9	9		£668	9	9