to be devoted. Once a year these contributions for general nurposes are divided by the officers of the particular congregation, and allotted to the several funds, so much for missions, so much for the Aged and Infirm Minister's Fund and so on, always regarding any special purpose indicated by contributors. These funds are then remitted according to the present practice, as I understand it, to an official of the church at Halifax who accounts for it and remits it to the proper officer of the Presbyterian Church in Canada whose office is at Toronto, where they are carried to the credit of the several funds as the yearly contribution of the particular congregation. These funds are managed and administered by committees appointed for the purpose by the Presbyterian Church of Canada. The precise details as to the transmission of the money may have varied from time to time in some immaterial particulars but whether they did or not is unimportant because (using St. Stephen's Church by way of illustration) whatever amount was allotted by the officers of that church as a contribution to the Aged and Infirm Ministers Fund, came into the hands of the proper official at Toronto and became a part of the general fund to be managed and used according to the rules and regulations provided in reference to it. The fund is maintained by interest from invested funds, private contributions and the congregational offerings I have mentioned. For the purposes of administration and making a distribution of the fund equitable in view of the different conditions prevailing in the western part of Canada from those to be found in the east, there seems to have been at one time what was called an eastern and a western section of the church. There was however but the one fund and since 1904, there has not been any division even nominally. By the rules and regulations by which this fund is governed the minister of St. Stephen's Church was entitled to participate provided he himself contributed to the fund an annual fee of \$8. And under the regulations the Rev. Dr. McRae did receive for some time previous to his death \$400 a year. Stated generally every Presbyterian minister in Canada has a right on complying with the conditions and requirements laid down by the church as to age, contributions, and service, to receive an allowance which comes to him from the Toronto office. Mr. Willitt who is fully conversant with its object and the details of its working by an experience covering a long number of years aptly describes it. He says: "It is a superannuation fund, an insurance fund on

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