

ren, \$109.65. This stands against \$116.30 returned, and the last item of \$15 under this heading is paid, but entered among "miscellaneous" receipts instead of "loans returned." This, if added, would bring loans returned up to \$161.30; or, \$21.65 more than that what was loaned. Then follows transient aid \$265.05. Judging from the statement even some of this must have been returned. Then comes "miscellaneous" \$445.05. This item must bear a close relationship to "sundries" of the Public accounts and is made up principally, "Jones, \$50," funeral expenses \$72.70, Secretary \$100, J. Ross Robertson, donation to Orphans, \$71.70; J. Ross Robertson, expenses to Louisville meeting of the anti-dead-beat society, which taxes the lodges 1 cent per capita extra, in order that a few American brethren should have something to do, \$71.70. The item of \$71.70 donations to orphans is balanced by a similar amount plus one cent in the receipt column, so that the \$71.70 remains as expended.

Turning now to the treasurer's account we find that the amount received from the local lodges was \$623.40 whilst the Secretary credits these lodges with having paid only \$446.40. How is this? We also find that the board has accumulated funds to the amount of \$1,134.69; *cui bono*? Why should the lodges, many of them struggling, be taxed to accumulate a surplus fund as a monument to the wonderful Charity (?) of the Board.

Now, we believe, that the majority of the Craft in the city are against the publication of the names of those receiving charity, in a circular which is freely distributed, and the evil is much greater when the names are given of those who have paid their loans. The fact that the names are published will keep many an honest brother from asking Masonic aid.

Now, let us calmly ask ourselves is this charity? Is it not our duty to do more for a brother than the profane would do? If such is not the case then the feet of Masonry are of clay,

and her golden truths nothing but sounding brass.

The amount expended in actual charity is not in keeping with the expense of the Board. It would appear as if the object of the board was to dole out the charity in small sips, and to look upon every applicant as a dead-beat. This anti-dead-beat craze which is vaunted so much by some of our zealous leaders gives young Masons and the profane the idea that Masonry is simply a hive of dead-beats, and that every Mason should be looked upon with suspicion. It may be true that there are some dead-beats in the craft, but why gloat over exposures and make them the subject of lodge discussions, lectures, and newspaper paragraphs. Masonry is neither a financial nor a benefit institution. Its charity is voluntary, and in this respect it differs from other secret societies. The beauty of voluntary charity is in giving freely, for that charity which gives niggardly and proclaims itself on the housetop belongs not to Freemasonry.

Whether the Board of Relief has outlived its usefulness, or requires simply new blood and a better Masonic spirit, is a question for the consideration of the craft in Toronto.

BRO. PARVIN PROTESTS.

IN THE CRAFTSMAN for March appeared a clipping from the *Masonic Home Journal*, which purported to explain the different rituals observed in various jurisdictions. R. W. Bro. Theo. S. Parvin, Grand Secretary of the Grand Lodge of Iowa, has detected a couple of errors in it, which he requests us to make right. As Bro. Parvin is an authority, and invariably knows whereof he speaks, we cheerfully publish his letter, which is as follows:—

"In THE CRAFTSMAN of March, under title 'Rituals in different jurisdictions,' Iowa, (page 284, A Board of Custodians has the work. It is not