

of economy. But the very first half yearly reports received convinced the Executive Council of the utter folly of attempting to use the old Monthly Report Form for the half-yearly reports, and then the Form No. 12 was prepared, not as a change, but simply to put the Form in proper shape so that the Form itself would be a sufficient guide to any intelligent Financial Secretary as to what was required of him to do.

We say, then that the changes that have been made in the Monthly Report Forms were absolutely necessary and were required and have been approved by all the most intelligent Financial Secretaries. When, therefore, Brother Cowan asks "Of what possible benefit are the frequent changes made in the Monthly Reports," he shows an utter incapacity to comprehend the needs of the Order of to day. And when our brother asks "Of what possible benefit is the command to pay all moneys to order of Manager of Molsons Bank, Toronto, with notifications to Supreme Secretary that such moneys have been paid" we are forced to the conclusion that the brother does not understand what he is talking about; but when he exclaims, "Is it necessary to send two Monthly Reports, one to Manager of Molsons Bank, one to Supreme Secretary," in the language of a friend of ours 'we stand prostrate with amazement' that any brother could have, by any process of reasoning, extracted any such meaning from any circular or notices ever issued by the Executive.

If Brother Cowan will study the Constitution he will find therein provided that "*remittances should be made payable to the order of the Manager of the Bank where our deposits are made*," and is the one feature of our financial system that commends itself to all shrewd business men, and is one of the glories and strength of our Order. When, therefore, the Executive decided to change our Bankers they were compelled by the Constitution to issue the order referred to by the brother. The change, to the Molsons Bank, Toronto, was made because by the change the Order will receive 1 per cent. more interest on their deposits than heretofore, and is a decided feather in the caps of the Executive Council for having brought it about.

Of course it is not necessary for us to say that we have never issued any order requiring Financial Secretaries to "send two Monthly Reports, one to the Manager of Molsons Bank and the other to the Supreme Secretary." Whether the intelligence that could evolve any such meaning from any of our

official circulars or notices be considered by Brother Cowan as inferior or superior to that possessed by the Executive is not a matter for serious consideration. We can only say that the Financial Secretary who would send a remittance to the address of E. S. Cummer, as Supreme Secretary, six months after that good brother had ceased to be the Supreme Secretary, is decidedly of the Rip Van Winkle type of Financial Secretary.

No! Brother Cowan, we do not regard Subordinate Court officers as one iota inferior to us in any respect. We are constantly learning from them. Some of the most valuable features of our Constitutions and Laws have been suggested by brethren in Subordinate Courts. We are always ready to listen to their views respectfully, and to take advantage of their advice; but we are free to confess that once in a while we come across a brother who is so profoundly stupid that it is difficult to convince ourselves that he is serious in what he says, and these are the very fellows who scold and find fault with everything that the Executive do. The following is

THE LETTER.

To the Editor of the Forester:

MR. EDITOR,—The various notices, explanatory and otherwise, from time to time appearing in FORESTER, together with official circulars, seem to me little less than official blunders, or connected schemes to baffle and nonplus Financial Secretaries. For instance, of what possible benefit are the frequent changes made in the monthly report; also the command to pay all moneys to order of Manager of Molsons Bank, Toronto, with notifications to Supreme Secretary that such moneys have been paid. Is not you Supreme Secretary a bonded officer responsible for moneys received? Is it necessary to send two monthly reports—one to Manager of Molsons Bank, one to Supreme Secretary, and intermediary notifications of moneys received between dates of meetings? It seems to me the old method was far superior to the one now used. Officials seem to regard Subordinate Court officers as possessed of infinitely inferior intelligence to their own, as instanced by paragraphs appearing in FORESTER. It is evident that blunders are made in the *sanctum sanctorum* of the head office as well as in other places. Please be more explicit, remembering that Financial Secretaries of Subordinate Courts are unpaid officers, and have not the time at their disposal to perform the multifarious duties required by the exacting and intricate instructions lately issued them by their superiors in the Order.

Yours in L., B. and C.,

T. C. COWAN, C.D.H.C.R.

Court Appui, No 359, Simbra, Ont.

Be but faithful, that is all;

Go right on, and close behind thee,

There shall follow still, and find thee,
Help, sure help."

—Arthur H. Clough.