In finances a better showing is made for the receipts were ten per cent. more, the expenses twenty per cent. less and the Benefit Fund increased over fifty per cent.

In lodges we have added seven to our roll, one of which is an old one revived, viz., Inglewood, No. 29, Owen Sound, and have closed up Nos. 27, 32 and 34, which have been dormant for the past two or three years, makanet increase of four. The new ones are:

Tra/algar, No. 43, Guelph, instituted March 4th. Victoria, No. 44, Berlin, instituted March 15th. Woodstock, No. 45, Woodstock, instituted May 14th. Napanee, No. 46, Napanee, instituted June 12th. Renwick, No. 47, Renwick, instituted June 25th. Royal, No. 48, Walkerville, instituted June 26th. Inglewood, No. 29, Owen Sound, was reorganized on February 7th.

As to the Order at large the records show a marked increase. From a report just received from the Supreme Keeper of Records and Seal the number of lodges Dec. 31st, 1894, was 6,293, with a membership of 456,450, being a net gain during 1894 of 285 lodges and 13,250 members.

SEMI-ANNUAL RETURNS.

During the past year, for some unexplained reason, many of the lodges experienced considerable difficulty in preparing their reports to Grand Lodge and with very few exceptions when they came to hand were incorrect and had to be returned. The only explanation of this appears to me to be that the lodge books cannot be properly kept, for the report forms, while requiring considerable details, are very simple and were accompanied with a circular which gave full particulars of each page. Notwithstanding this the great majority of the reports were incorrect and in several cases had to be returned two and three times, while with two I had practically to make them out myself from the data furnished. At this date, with the single exception of Crusader Lodge, No. 5, of Port Arthur, all returns for 1894 have been received but this one has failed to report for the last half year. Perseverance Lodge, No. 23, of St. Catharines, made no returns for 1893, although it has promised to do so and has paid a per capita tax for which I cannot make a corresponding debit entry-

I have, year by year, drawn the attention of Grand Lodge to the great inconvenience and trouble caused by the delay of the reports without any remedial legislation being enacted and I trust some action will be taken at this session. It must be borne in mind that the Government demands a report on March 1st of each year and the Supreme Lodge on April 1st, and in each case I am compelled to send in an incomplete return. Any delay on my part would, in the first case, imperil your registration, and in the second be subject