they are going to be greatly swayed by the advice, certainly, of their elected leaders or committee who investigated the matter. So that, it seems to me, that this matter should be carefully kept in mind, that if the monies of the benevolent give gifts of the congregation go through, the church, it should be the local church that were decides where they should go.

I was in a meeting of the Pres. Ch. U.S.A., the presbytery of Philadelphia, some time ago, twenty years or more ago, when they were kantage trying to raise the assessment which the presbyt3ry put on the churches. And the presbytery assessed each church a certain amount for a carrying on the work of the presbytery It was so much per head. And it was according to the size of the congregation. And this assessment was put upon them, and they had a man, he was a modernist as it happened, a very prominent modernist, but he was a man who was appointed by the presbytery to try to see to the raising of this money. And this man whetx went down the list of churches, and he said, this church has been asssessed \$1000 and they have only turned in \$500, as the minister here, what t do you have to say about this. Why haven't you given us the \$1000. And he went right down the list. And he wasn't getting very good cooperation. And finally, one time, he said, now a lot of you people are not giving what has been assessed, you are not making any effort to raise this money, why you think the way you take it that you didn't have r any responsibility to do this. And. he siad, of course that is entirely the fact, it is entirely a voluntary matter. And I thought it was a beauty the way he did it. He was trying to browbeat them to give a gift, as if it was their duty, and yet t he admitted the fact, and recognized it, that it was entirely a voluntary matter.

That is, in our Pres. system, the prembytery nor the Synod, nor the General Assembly has any right to tax a local church, or to assess the local church. Of course, neither does the local church have any right to tax an individual.

EXXX All that any of these have the right to do is to **EX express an opin**oion that it would be a nice thing if you were to give this money. That is to say, it is a very good thing when you have a certain amount of expenses in your central organization, or there is a work which you think is an excellent work, it is