regulating the affairs of cities. The act of May 23d, 1874, classified cities into three classes, the first of these being those having over three hundred thousand inhabitants; and it was argued that as Philadelphia was the only city having that population, to form a class containing but one city was, in point of fact, legislating for that city, to the exclusion of all others, being the very legislation prohibited. But the Court held in Wheeler *vs.* City of Philadelphia, 27 P. F. Smith, that thus to legislate by classification was not unlawful, and in particular referred to the constitution of Ohio, from which our own was borrowed in this respect, and to the decision in Walker *vs.* City of Cincinnati, 21 Ohio St., 14, supporting an act like our own.

The doctrine of legislating specially by means of classification was re-affirmed in the recent case of Board of Education *vs.* Phelps, Pittsburg Legal Journal of November 28th, 1877, and may be said to be now finally established.

And upon this very question of charity, the appellee in its memorial (which forms part of this record) forcibly stated:—

"That the legislature of this Commonwealth, acting on a wide and sensible interpretation of the words of the Constitution, many of its members being fresh from the deliberations out of which that Constitution grew, and with a distinct recollection of what must have been there meant by the phrase 'public charity,' by the act of May 14th, 1874, provided amongst other things that 'all hospitals, universities, colleges, seminaries, associations and institutions of learning, benevolence or charity, with the grounds thereto belonging, &c., founded, endowed and maintained by public or private charity, should be exempt from every county, city, borough, bounty, road, school and poor tax,' which your memorialists submit must be, in the first in-