

same clause of the Constitution descriptive of burial places which may be exempted, to wit, those "not used or held *for private or corporate profit*." Such places are unquestionably public charities, and the specification of them might have been omitted without impairing the force of the provision. But, as we have seen, the exemption of cemeteries had been recently abused by including some that were wholly for private profit, and the Constitution was made to emphasize its prohibition of such acts by specifically naming those burial places which alone might be exempted. Having done this, it passed on to name concisely and collectively all other institutions of purely public charity. The phrase might have been expressed, "places of burial and other institutions of public charity, *not for private or corporate profit*." The language used, taken as a consistent and consecutive whole, shows that this is its plain meaning.

Is the complainant within this description?

The Library is a trust, and while it is the property of the corporation, and therefore in a certain sense of the corporate stockholders, yet it is not their property in any full legal or commercial sense. They cannot sell it and divide the proceeds among themselves as individuals—that would be a violation of the trust, which a Court of Equity would be bound at once to restrain. Being then a trust, its purpose and scope must be looked for in the grant. It is not a question of how the revenue is derived, but to what purpose and with what intent is it devoted. The purpose of this trust is clearly set forth in the charter; it is "to erect a library for the advancement of knowledge and literature in the City of Philadelphia," and we fail to discover in it any taint of private profit.

I have already discussed the members' privilege of commutation by annual payment for the hire of books, and it is