

surplusage, and hold that the Legislature may exempt any charitable institution whatever. It is an established canon of construction that some meaning must be attributed to every word to which a reasonable construction can be given. The plaintiff would have us reject not only the adjective qualifying the word "charity," and the adverb intensifying the adjective, but also two whole classes of cases which his own elaborate argument, printed for the use of the Court below, shows to be charities, and therefore included in the last class. No one doubts that churches &c., are charities.

The plaintiff thus argued to prove it:

"1. Expressly mentioned in Statute of 43 Elizabeth; *Earl vs. Wood*, 8 Cushing, 437; *Dexter vs. Gardner*, 7 Allen, 245; 2 Perry on Trusts, section 701, and a cloud of other authorities."

So too it cannot be doubted that "places of burial not used or held for private or corporate profit" are charities.

The plaintiff cited to prove it:

"2. *Lloyd vs. Lloyd*, 10 Eng. Law and Eq. 139; 2 Simons (N. S.), 255; *Dexter vs. Gardner*, 7 Allen, 247; *Swasey vs. American Bible Society*, 57 Maine, 527; *Willis vs. Brown*, 2 Jurist, 987."

The absurd act of dividing the charities which may be exempted into three classes, making the third class include both the others, ought not to be attributed to the Constitutional Convention, for the purpose of producing a result which, as we have seen, should not be reached "unless the intent is so plainly expressed as to render it unavoidable."

The true distinction is suggested by the authorities cited by the plaintiff in the Court below. That is a charity whose benefits are extended to the public—if confined to the members it is not a charity. So, also, that charity is

