found a school is a charitable gift, and that it is "no matter that it was not to be a free school." Nevertheless the words "public schools" are used to distinguish free schools from "pay schools."

In the School District of Upper Darby *vs.* The Rector, &c., of St. Stephen's Church, Legal Int., Aug. 17, 1877 (34 Leg. Int. 291), the Common Pleas of Delaware County directly sustained our views, holding that unless the charity is purely public the institution is not exempt, and that "If its general benefits are subject to private preferences or conditions by which the general public will probably be excluded, it is not a *purely* public charity, and, therefore, not within the protection of the Act."

So, too, Academy of Fine Arts *vs.* Philadelphia County, 10 Harris, 496, already cited, is ruled upon an analogous ground. The Act of 1838 exempted *inter alia* all incorporated academies. The Academy of Fine Arts is unquestionably a charity. Cresson's Appeal, 6 Casey, 437. Nevertheless, it was held not to be exempt, although pupils were taught *gratis*, because it was for the special benefit of students of art only, and not of all students in general.

So, too, in the Morning Star Lodge No. 26, Independent Order of Odd Fellows *vs.* Hayslip, 54 Missouri, 144, a decision upon a provision like that in our own constitution, it was held that a charitable or benevolent association which extends relief only to its own sick and needy members, and to the widows and orphans of its deceased members, is not "an institution of purely public charity within the Act exempting the moneys of such institutions."

In Swift *vs.* Easton Society, 23 P. F. Sm., 362, this Court held that a beneficial society whose benefits were confined exclusively to its own members, was not a charity, inasmuch as "its benevolence begins and ends at home."