

This upper extremity and the base are slightly enlarged, otherwise the peduncle is of the same thickness throughout.

The branchial aperture is situated on the dorsal edge near the anterior end, and about one-fourth of the distance from the point of attachment of the peduncle to the posterior end. It is very conspicuous, and projects slightly from the surface of the test. It has the form of a transverse slit, large and open, and having its posterior edge arched so as to form an approach to the triangular outline seen in the preceding species. The lips are large and prominent, especially the posterior one, but smooth; no papillary fringe is present. The branchial aperture is directed anteriorly and slightly dorsally (Pl. XI. fig. 10).

The atrial aperture is not very distant from the branchial, being situated at the junction of the dorsal edge with the rounded posterior end, and is directed dorsally and posteriorly. It is conspicuous, but not so prominent as the branchial aperture, is of moderate size, and gapes slightly. It has the form of a transverse slit bounded by raised anterior and posterior lips which are both smooth.

The surface is regular, but finely granular from the presence of minute processes all over, except on the lips of the apertures which are perfectly smooth. The surface of the peduncle and its continuation along the dorsal edge are also smooth.

The colour is a light grey, with a translucent appearance. The peduncle is hyaline and transparent.

The dimensions are as follows:—

Length of the body (antero-posterior),	. . . . .	2	cm.
Breadth of the body (dorso-ventral),	. . . . .	1.4	„
Thickness of the body (lateral),	. . . . .	1.3	„
Length of the peduncle,	. . . . .	about 11	„
Thickness of the peduncle,	. . . . .	7	mm.

The Test, like that of *Culeolus recumbens*, is thin and flexible, but tough. Unlike it, however, it is transparent. It is very compact, and in minute structure resembles that of the last species. The matrix is very close and homogeneous, and contains only rounded and elongated protoplasts, generally arranged parallel to the surface. In the sections examined no vessels were present, but every here and there along the inner surface small pouches or excavations in the matrix were discovered containing blood-corpuscles (Pl. XII. fig. 8, *v.*). These are doubtless diverticula from the sinuses of the mantle.

The outer surface is rough from the presence of minute processes rising occasionally into small papillæ which may equal the thickness of the test in height (Pl. XII. fig. 8, *t.p.*). These have generally sand-grains and minute particles of mud adhering to them, but the general surface is not coated as in the preceding species.

The peduncle is hollow. It is a thin-walled tube, the thickness of the wall being only about one-sixth of the total diameter. The interior of the tube is lined by a membrane formed of tessellated epithelial cells, diamond-shaped or short fusiform, and