with the collar of *Cephalodiscus*. Its muscular and circulatory systems are more highly developed than in any of those indicated. It differs also in the absence of reproduction by budding.

While it is difficult in the case of such peculiar types as *Phoronis* to draw parallel features with any group with which they may be associated, yet in the present state of our knowledge there does not appear to be any other division with which *Phoronis* more closely agrees than with the forms above mentioned, and especially with the Aspidophorous group of the Polyzoa. *Phoronis*, indeed, is one of those forms which cannot all at once be placed in close relationship with known groups, and the true position of which, perhaps, cannot yet be accurately fixed. At present, however, I am inclined to coincide in the view of Professor Lankester, that it may conveniently be classified as an aberrant Polyzon.

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