Ireland. It was represented to him that repeated decrees had authorized the cultivation of larger areas by the peasantry at the former rates of taxation, but no sooner were improvements made than the tax gatherers came to view the land and raise the 'rint,' in consequence of which the people felt uneasy, and took no pains to extend cultivation. The first principle of good government is to keep faith.

Polo.—In the year 1277 (the History Book says) Kublai appointed the Western Buddhist 楊璉眞 to be Buddhist Bishop of Kiang-nan [總攝江南釋教]. In the same year (Pauthier says, according to Yule) he appointed Polo a second class commissioner.

The Kitans.—Yule says the Khitans are doubtfully supposed [? by whom] to have been akin to the Tunguses. He erroneously calls the names Khitai and Machin, 'Cathay and China.' The first is correct; but Machin [馬眞] was the name of a Mongol tribe [See Mayers, No. 907]. Evidence, however, as Yule suggests, points [See *Contributions to Topography*] to the Kitans having been a Turkish race.

Chinese Idea of Warfare.—Samuels says, (according to Yule), that the old Venetian idea of fighting was to exhibit as many flags as possible, and have as much noisy music, trumpets, kettle-drums, &c., as possible, to put heart into the men and strike fear into the enemy. This continues to be the Chinese idea of warfare.

Accepting the Sovereign's Calendar.—When the After Chou Emperor conquered Kiang Pei, he addressed [賜書] the vanquished Southern T'ang Emperor as follows: 皇帝恭問江南國主慰納之. The T'ang Emperor, (whose position was that of Napoleon III after Sedan), wrote back [奉表] as follows: 唐國主請獻江北四州歲輸貢物數十萬. The four *Chou* of Kiang Pei were the modern 廬州, Nanking 蘄州 and 黃州. He also 奉周正朔, from which it appears that to *fêng* the *Chêng-shoh* does not necessarily mean 'change the solar or lunar style of counting years,' but 'accept the reigning suzerain monarch's reign as a standard date.' He was instructed to drop the style of Emperor [帝號] and adopt that of King [國王]. All this is important to note for countries who have to insist on their rights in China.

On the accession of the Sung Dynasty (A.D. 960), the month 戌 was made the 臘. This helps to explain the term 奉正朔 or 'shew vassaldom by accepting the suzerain's new year.'

Ili.—The infantry and cavalry camps at Ili are to be changed to Banner Corps, and the Tartar-General has ordered Tls. 20,000 worth of uniforms for them from Kwei-hwa. The 河東道 is to 'appropriate' and find the money.

Term question.—The phrase in the Empress' recent Decree 天心眷佑 is an important contribution to the 'term question.'

Pescadores.—The fortification of the Pescadores is to cost Tls. 800,000. In Formosa 35 brigades [營] will be the minimum, and the Customs of Amoy is to contribute towards this sum Tls. 200,000 a year as before, with Tls. 240,000 a year from the other Fukien chests, and Tls. 360,000 from the Customs of Hankow, Shanghai, Ningpo, Kewkiang, and Canton. The Tls. 440,000 from Fukien, with the Tls. 1,000,000 now annually raised in Formosa, are all to be spent on the army. The remaining Tls. 360,000 are to go towards governing the island. These appropriations are to continue for 5 years, after which it is hoped that, with reforms, Formosa will be able to pay her own way.