Household on the Emperor's birthday' devoted to distress in Moukden.

The Emperor having been privately informed that half the *likin* collected in Chekiang is embezzled by the officials, has instructed all the Provincial Governments to reform the *likin* administration.

A curious doctrine is laid down by the Viceroy Li in the *Shên Pao* of the 14th September. Piece-goods taken 'to Kalgan' under transit-pass are liable to further taxation if taken elsewhere from Kalgan, *unless the transit pass is in the name of a foreigner*. The Superintendent at Kalgan accordingly issues a proclamation to this effect. Query,—Can two or more names of places be inserted?

A Palace department called the 粘杆處 is mentioned in the *Shên Pao*. As there is not enough money in the Buttery wherewith to make the presents decreed by the Empress, it is proposed to give away the silk in the 緞庫.

Among the appropriations to the Contingent for 1886 are Tls. 400,000 Chê kiang land-tax [地丁], and Ningpo Native Customs Tls. 40,000.

The Board is again making it uncomfortable for the three Silk Commissioners, and shewing a desire to pay 70 per cent. only [七成絲價] of the silk required for the Court. The Viceroy at Nanking and the Governors at Soochow and Hangchow support the contention of the unhappy Commissioners [惶惶之情], who appear to consent to a reduction of their profits. Such expressions, however, as 七五折耗 申算 and 申餘 in connection with finance make it difficult for us to understand the question. It seems that the purveys are divided into the 上用 and the 官用; also that the miscuet was caused some years ago by a rash Commissioner, who failed to distinguish between the 生 and the 熟 silk, thus misleading the watchful Board at Peking.

Ho Nan has commuted her rice-tax for over 20 years, and it evidently pays her to do so, for the governor objects to sending rice, on the ground that the Transport Canal will not work, and his granaries have all toppled down. Ho Nan funds, besides supporting the Ho Nan army, River repairs, and other appropriations, have to send monthly sums to two [? frontier] armies called the 嵩毅 and 精銳.

TWELVE TARTAR BEASTS.—According to to Mayers' Manual, there are traces of the Twelve Tartar beasts [十二禽] as early as the Han dynasty. The Concordance quotes from the 論衡 [See Mayers, No. 795] the following: 以十二辰之禽效之, which the commentary explains to be the 'living emblems' [生肖] of the twelve 辰. Another passage says that the Lun Hêng composed by Wang Ch'ung did not at first find its way into China Proper [中土], but that Ts'ai Yung [Mayers, No. 755] first got hold of it in 吳 [i.e. Shao-k'ing, Chê Kiang Province]. Still another passage speaks of 佛道論衡, which looks as if the ambulatory bonzes had something to do with it.

THE TERM SHENG.—In the second edition of *Marco Polo*, Vol. I., pp. 417-19, Col. Yule discusses the meaning of the 'Shieng' or 'Supreme Court.' He is undoubtedly right when he says that the Chinese 'applied the same word *sing* or *sheng* to the high council of state and to the provincial governments.' The 省 or Central Government Office is a much older title than the 行省 or provincial government offices. The 中書省 and the 尚書省 were the two great state departments at the capital, 三公所歸爲省, and the 內侍省 was the eunuchs' office.

PAPER MONEY.—Colonel Yule says, 'the issue of paper money in China is at least as old as the beginning of the ninth century,' but this seems a century too soon. During the administration of Chang Yung [Mayers,