But 宜 may have originated from 合 and [a Chinese friend supports this view. The idea of 合 is 'pressed together.' The moral idea of 'ought' is in the mind. It finds its symbol when the senses, the hand and a favourable conjuncture of circumstances, decide the mind to adopt a symbol. The symbol may be derived from a person carrying an object in some such way as above described, or it may be derived from other sources. Oblige comes from *ligo* to bind. Ought is from ewe and owe is from agan, an old verb to have, to possess. The moral idea may be derived from binding or from having in possession, or from carrying a burden. It is quite possible that some words meaning ought are beyond the reach of explanation, just as there are lost facts in the history of every country.

But in whatever way 宜 may have come to mean ought, this we may decide that, as in the case of 當 tang, the development of the moral idea was anterior to the formation of the characters and of the rising and departing tones. In these words we are entirely within the region of the even tone.

Kwan and chwen 貫 and 串 are precisely the same word. The ku wen of kwan is 毌. There has been a slipping of the initial from the teeth to the back of the tongue. The even tone original is 穿 ch'wen to pierce. It is a word named from cutting or piercing and is certainly related to ch'wang, ch'am to pierce. The change from final m to ng is quite common. The labial initial to this root is found in 鋒, 蜂, feng, sting, bee and 芒, 鋩 mang, also a sting, sharp point, edge of a sword. We may regard mang, in the form mam as probably the root of all these words. The verb comes first in time, because it has a sound accompanying it. The fact that the word 穿 chwen is even, indicates that it belongs to an age when neither the rising nor departing tones existed. On the other hand 串 and 貫, with the departing tone, belong to the age when that tone originated.

J. EDKINS.

NOTES BY E. H. PARKER.

COMMENCEMENT OF THE YEAR.—In comparing mediaeval and Chinese dates, it is important to remember that the legal year at Venice began on the 1st March. Thus 19th January '1323' means really '1324,' as pointed out by Colonel Yule.

WINDOW-GLASS.—Colonel Yule thinks the mention of window-glass by Polo a misunderstanding. Even before Christ, it is said of Han Wu ti that 'the Emperor constructed a fairy apartment in which there were glass windows [琉璃窓].'

SUGAR REFINING.—Yule says, Ramusis mentions the introduction of sugar-refining into China from Egypt. In the 北史 account of Cambodia, or Chênlah, it says: 'In their food they use a great deal of 酥酪 and sugar [沙糖].' *Sato* is still the Japanese word for sugar. Another Chinese account says: 'Sugar was originally unknown in China, but it was brought as tribute from abroad in the reign of T'ang T'ai-tsung. The envoy was asked what it was, and said it was the juice of the *chê* [sugar-cane] fried. Some was then fried in the way described, and with success. Previous to the T'ang dynasty all books which speak of 糖 really mean 糟.' Again, the History of Magadha says: 'In the 21st year of Chêng kwan [A.D. 647], Magadha first sent envoys direct to the Empire. T'ai-tsung sent envoys to get the art of sugar-making, and ordered all the sugar-cane factors of 楊州 to compound it in the same way. Its colour and taste was then far superior to that from the West [西域].' Again [Chênlah] 'had four qualities of wine; the first quality the Chinese [唐人] called 蜜糖酒; it was made with honey and water, and contained 藥麵.'

STORAX IN CHINA.—There is a story about the eccentric philosopher Chwang-tsz, stating that he preferred the dung-beetle's dung-roll [蛣蜣轉] to a piece of storax [蘇合].

This being so, and storax being elsewhere stated to have come from Syria [大秦], it seems that indirect intercourse with the west of Asia must have begun as early as the fourth century B. C., when Chwang-tsz flourished.

A BALLAD.—The following is an interesting country ballad of the 10th century, by 聶夷中:—

(1)二月賣新絲 (2)五月糶新穀
(3)醫得眼前瘡 (4)剜却心頭肉

The Emperor was so pleased with it, as expressing the rustic sorrows and anxieties, that he ordered copies of it to be made and frequently hummed it over. The phrase 剜肉補瘡 *is colloquial to this day.*

THE KITE.—It is remarkable that the Pekingese word [鷂子] for a kite (bird) is the same as the Cantonese word for a paper kite, and that the *Japanese word for the* former is *taka* and for the latter *tako*.

FINANCIAL.—From a Memorial by the Viceroy in Kan Suh, certifying to the balance in the Treasurer's chest, it appears that this must be a (? new and) periodical custom.

The extra allowances [商耗] on the full legal quantity [足正] of tribute grain, over and beyond the boatmen's food allowance [食耗], are purchased from the boatmen by government. The following are the prices paid for different qualities: 白粳 and 白糯 6,000 *cash*; 漕粳 4,000 cash; 漕籼 3,500 cash the full *pecul* [平斛一石].

It seems that the warrants for Tientsin [長蘆] salt are issued in the spring and autumn. A deputy is stationed at Lu-t'ai [蘆台] to weigh and examine the salt; 5,000 *yin* or warrants seem to be one season's store for Ki Chou, Tsun-hwa, and Yüh-t'ien *Districts. From a casual remark by the* Fu Kien Comptroller it appears that, in remittances of salt excise, there is no weight or food allowance added.

The salt office of the Two Chê [兩浙鹽局] has been transferred to the Salt Comptroller *instead of* being under a special *taotai*. The number of *yin* [引] which the said office is bound to convey to east Chê kiang is 16,000 a year, but now the number is reduced to 6,000.

The character 垞 seems to be used with 坨 in connection with Tientsin salt; their 丨地, 丨役, 閱丨, seem to mean '(salt) flats,' 'salt makers,' 'inspect the flats' or 'heaps.' Tientsin salt has to be measured out by standard weights issued by the Board; 管丨人 may possibly mean 'a weigher.'

From the year 1883, when the Viceroy Tso increased the number of Hu Kwang and An Hwei salt warrants, the excise and *likin* on the old and new warrants have had to be reported separately each half year. In the first half of 1886 the old Hwai merchants paid Tls. 1,140,765, and the new Tls. 74,783, in excise and *likin*. There were also 10,314 strings of cash taken as duty [稅] on the Hwai salt sent as a test into 鄖陽, 襄陽, and certain places in Hu Nan. Also 85,838 strings of cash taken at 萬戶沱 on Sz Ch'wan salt, (and which appears to be due to the Hwai treasury because the said salt is an encroachment upon the Hwai interest).

The wood and bamboo tax collection at 樊口 near Hankow is officially fixed at a minimum of 145,000 strings of cash a year. In Hu Peh Province there are considerably over 100 *likin* taxing stations.

The Governor of Kashgaria and Dzungaria gives the total registered population [漢回纏民] at 1,238,583 souls in 266,959 households. Dzungaria or the North Road is more thinly populated than Kashgaria or the South Road. In Dzungaria the taxation per *mou* is seven, four, or three *shing of grain, according to the quality of* the land, and no 耗 or 'waste allowance' is levied. In Kashgaria from four to five pints of grain and five catties of straw