the peeresses, gave rich gowns, petticoats, shifts, silk stockings, garters, sweet-bags, doublets, mantles embroidered with precious stones, looking-glasses, fans, bracelets, easkets studded with jewels, and other costly trinkets. Sir Gilbert Dethick, garter king at arms, gave a book of the States in William the Conqueror's time; Absolon, the master of the Savoy, gave a bible covered with cloth of gold, garnished with silver gilt, and plates of the royal arms; the Queen's physician, presented her with a box of foreign sweetmeats; another physician presented a pot of green ginger, and a pot of orange-flowers; her apothecaries gave her a box of lozenges, a box of ginger candy, a box of green ginger, and pots of other conserves. Mrs. Blanch a Parry gave her majesty a little gold comfit-box and spoon; Mrs. Morgan gave a box of cherries, and one of apricots. The Queen's mastercook and her serjeant of the pastry presented her with va-

rious confectionary and preserves.

"New Year's gifts," says Dr. Drake, "were given and received, with the mutual expression of good wishes, and particularly that of a happy new year. The compliment was sometimes paid at each other's doors in the form of a song; but more generally, especially in the north of England and in Scotland, the house was entered very early in the morning, by some young men and maidens selected for the purpose, who presented the spiced bowl, and hailed you with the gratulations of the season." To this may be added, that it was formerly the custom in Scotland to send new year's gifts on new year's eve; and on new year's day to wish each other a happy new year, and ask for a new year's gift. There is a citation in Brand, from the "Statistical Account of Scotlandt," concerning new year's gifts to servant maids by their masters; and it mentions that "there is a large stone, about nine or ten feet high, and four broad, placed upright in a plain, in the (Orkney) isle of North Ronaldsay; but no tradition is preserved concerning it, whether erected in memory of any signal event, or for the purpose of administering justice, or for religious worship."

A communication in an English journal of January, 1824, relates, that in Paris, on new year's day, which is called le jour d'etrennes, parents bestow portions on their children, brothers on their sisters, and husbands make presents to their wives. Carriages may be seen rolling through the streets with cargoes of bon-bons, sourcuirs, and the variety of et caleras with which little children and grown-up children are bribed into good humour; and here and there pastry-cooks are to be met with, carrying upon boards enormous temples, pagodas, churches, and play-houses, made of fine flour and sugar, and the embellishments which render French pastry so inviting. But there is one street in l'aris to which a new year's day is a whole year's fortune—this is the Rus des Lombards, where the wholesale confectioners reside; for in Paris every trade and profession has its peculiar quarter. For several days preceding the 1st of January, this street is completely blocked up by carts and waggons, laden with cases of sweetmeats for the provinces. These are of every form and description which the most singular fancy could imagine; bunches of carrots, green peas, boots and shoes, lobsters and crabs 1 .s, books, musical instruments, gridirons, frying-pans, and saucepans-all made of sugar, and coloured to imitate reality, and all made with a hollow within to hold the bon bons. The most prevailing device is what is called a cornet, that is, a little cone, ornamented in different ways, with a bag to draw over the large end, and close it up. In these things, the prices of which vary from one franc (tenpence) to fifty; the bon-bons are presented by those who choose to be at the expense of them, and by those who do not, they are only wrapped in a piece of paper; but ben-bons, in some way or other, must be presented. It would not, perhaps, be an exaggeration to state, that the amount expended for presents on new year's day in Paris, for sweetmeats alone, exceeds 500,000 frames, or cumbered by wealth, nor di £20,000 sterling. Jewellery is also sold to a very large of enjoyment are unlecked.

amount, and the fancy articles exported in the first week in the year to England and other countries, is computed at onefourth of the sale during the twelve months. In Paris it is by no means uncommon for a man of 8,000 or 10,000 francs a year to make presents on new year's day which cost him a fifteenth part of his income. No person able to give must on this day pay a visit empty-handed. Every body accepts, and every body gives according to the means which he possesses. Females alone are exempted from the charge of giving. A pretty woman, respectably connected, may reckon her new year's presents at something considerable. Gowns, jewellery, gloves, stockings, and artificial flowers, fill her drawing-room; for in Paris it is a custom to display all the gifts, in order to excite emulation, and to obtain as much as possible. At the palace, the new year's day is a complete jour de fetc. Every branch of the royal family is then expected to make handsome presents to the king. For the six months preceding January, 1824, the female branches were busily occupied in preparing presents of their own manufacture, which would till at least two common-sized waggons. The Duchess de Berri painted an entire room of japanued pannels, to be set up in the palace; and the Duchess of Orleans prepared an elegant screen. An English gentleman, who was admitted suddenly into the presence of the Duckess de Berri two months before, found her, and three of her maids of honour, lying on the carpet, painting the legs of a set of chairs, which were intended for the king. The day commences, with the Parisians, at an early hour, by the interchange of their visits and bon-lons. The nearest relations are visited first, until the furthest in blood have had their calls; then friends and acquaintances. The conflict to anticipate each other's calls, occasions the most agreeable and whimsical scenes among these proficients in polite attentions. In these visits, and in gossiping at the confectioners' shops, which are the great lounge for the occasion, the morning of new year's day is passed; a dinner is given by some member of the family to all the rest, and the evening concludes, like Christmas-day, with eards, dancing, or any other amusement that may be preferred. One of the chief attractions to a foreigner in Paris is the exhibition, which opens there on new year's day, of the finest specimens of the Sevres china manufactured at the royal establishment in the neighbourhood of Versailles during the preceding year.

New year's day in London is not observed by any public festivity; but little social dining-parties are frequently formed amongst friends; and convivial persons may be found at taverns, and in publicans' parlours, regaling on the occasion. Dr. Forster relates, in his "Perennial Calendar," that many people make a point to wear some new clothes on this day, and esteem the omission as unlucky: the practice, however, from such motives, must obviously be confined to the uninformed. The only open demonstration of joy in the metropolis, is the ringing of merry peals from the belfries of the numerous steeples, late on the eve of the new year, and until after the claimes of the clock have sounded its last hour.

On new year's day the man of business opens new account-books. "A good beginning makes a good ending." Let every man open an account to himself; and so begin the new year that he may expect to say at its termination—it has been a good year. In the hilarity of the season let him not forget, that to the needy it is a season of discomfort.

## There is a satisfaction In doing a good action:

and he who devises liberal things will find his liberality return to him in a full tide of happiness. An economist can afford to be generous. "Give me neither poverty nor riches," prayed the wise man. To him who is neither encumbered by wealth, nor dispirited by indigence, the stores of enjoyment are unlecked.