

must be sold to satisfy the tax collector.

2. A tax on the land and crops—from \$1 to \$6 per acre, according to the quality of the land, and one eighth of the value of the harvest.

3. Every one having an orchard pays about \$23 annually.

4. Hay tax: \$2 for eight loads.

5. For each cottage a tax of \$1.50.

6. For a stable, from \$1 to \$3.

7. A marriage tax of 50 cents on the bridegroom.

8. A sheep tax, 20 cents each.

9. A tax on every male over fourteen for the maintenance of roads, fortresses, and barracks.

There are also numberless taxes on almost every conceivable occupation and on each tree standing in one's lot. Besides these there are excise taxes on liquor and other articles of consumption. The Kurds are free from nearly all of these taxes, paying only for one third of their sheep and being allowed to make their own returns to the assessors. These facts fully explain the decrease in the Armenian population and Armenian emigration. With such a system, manifestly designed to *ruin and starve out the Armenians*, Turkey hardly requires, in order to attain her object, recourse to such additional methods as the late wholesale massacres.

The years 1894 and 1895 have certainly been most eventful in the history of *China*. While she has held together for more than forty centuries, and has by her conservatism defied the modern ideas of progress and civilization, she has now lost a part of her territory, and may be compelled to open her doors to the advance of the heralds of a Christian civilization. The war with Japan has proven a serious matter to China; Japan seems on the road to prosperity, while her neighbor and old enemy is torn with riots and even rumblings of rebellion. The whole empire seems to be honeycombed with secret societies, which are ready to rise in open rebellion, massacre the foreigners, and seize the government had they but a compe-

tent recognized leader. There seems, however, little probability of any immediate disturbance on a large scale. The future is still uncertain; but the outcome will doubtless be overruled to the glory of God. We expect a widened opportunity for the spread of the Gospel as soon as the immediate effect of the war—the excitement, animosity, and general disquiet of the people—has passed away.

The Japanese Christians are still somewhat inclined to break loose from the guidance of foreign missionaries, and to conduct the evangelistic work without outside aid. The missionaries are convinced that this would be a mistake, as the native Church is not yet established on firm enough doctrinal basis. The new treaty opening the empire more freely to foreign residents is a great gain, and will doubtless be speedily taken advantage of. Japan's danger from infidelity and over self-confidence is great, but the people are not unaware of the benefits of Christianity, and the Christians are advancing to foreign missionary work in their dependencies. A war is threatened with Russia which it is earnestly hoped will be averted, as this would probably be more injurious to missions than the conflict with China.

Since the war has ended, the prospects of missions in Korea have been brightening. The Government is still somewhat unsettled, but is friendly to missionaries, who are constantly and confidently praying for reinforcements of workers and greater harvests of souls. The former indifference of the people has given way to a willingness to hear the Gospel, which amounts in some cases to eagerness, and large congregations can be gathered without difficulty. Some of the leaders in the Government have declared their conviction that only as the Christian religion permeates the mind of the people can Korea expect to be lifted out of her deplorable condition. The king, in an audience with Bishop Ninde, expressed his gratification that so many American missiona-