

manifested in conducting every department: and the salutary regulation made for it, give a promise that it will continue to future generations a striking proof of what can be accomplished by small means when guided by well directed efforts.

The expenses of this Institution are derived from three sources, 1st. Legislative grants as before mentioned. 2d. Charitable donations, public subscriptions, and the annual contribution of the Governors and other subscribers. 3d. From the sale of Tickets to the students of Medicine in the Town who are by the rules of the Institution allowed to attend to see the Hospital practice and witness the operations, on paying each the sum of two guineas per annum.

OF THE RESPECT OF THE LIVING FOR THE DEAD:

Mr. Editor.

In looking over a late number of your Magazine, my eye happened to light upon a subject entitled "the Grave Yard*" with the ideas and composition of which I was forcibly struck at the moment. The writer whoever he be wields a pen of no ordinary powers: he portrays a subject near to us all, with feelings neither too serious nor too light. While he directs his views to the charnel house of frail humanity; he has woven a wreath around the subject at once attractive to his readers and evincive of a mind in himself endowed with the finer feelings of our nature, and attune to harmonize with our dearest and most intense sympathies. His beautiful idea of decorating the graves of the departed with flowers emblematical of their nation or profession is finely displayed and shows a flight of fancy not perhaps entirely new, but of a nature to be pleasing in every light in which it can be viewed.—Perhaps the caviller may say, these designating marks are of too evanescent a nature to answer the purpose and too uniform to display a sufficient diversity. As they could only be conspicuous during the short season of their bloom; and would seem only to point out where the Scot, the English, or the Hybernian reposed, or to mark where lay the son of Esculapius; the Lawyer with his quibbles, or the Stern Judge who could no longer settle any cause or claim. Be this as it may, the practice of itself is aimable: for when the living bestows a tribute of regard on the dead, however simple, if sincere; it affords a relief to the heart overcharged with grief, in the survivor and by calling to his memory the estimable qualities of the departed prompts him to emulate his virtues.

A respected young friend of mine, now no more, left among other scraps he had collected in the course of his reading, several observations upon the respect which the living bestow upon the dead. These are contained in a common place book, formed upon the plan recommended by Lock. Among others the following struck me as deserv-