will be down upon Ministers. What can be more tantalizing than refusing to tread on the skirts of the coat when challenged to do so? The Cabinet is very wisely giving all its attention to devising schemes to make the two ends of the budget meet. As well seek breeks on a Highlander as a new source of taxation. Old assessments will be subjected to augmented poundages, and in return for that painless extraction, there will be a recasting of a few personal imports. The coupons of *Rentes*, or stocks, will have to be taxed; this gives rise to weeping and gnashing of teeth. Only the rich have investments in the funds, and if they are condemned to a bleeding, let holders fall back on some other "sweet simplicity." But got the cash must be. Of course, if the population continues to die out, as it is doing, the national expenditure will be less, and will increase the joy of the "survival of the fittest class."

Putting the question of race, cycling aside, the international annual wheeling contest from Bordeaux to Paris-the "Derby," only 21 hours 15 minutes longer, is a signal triumph this year for English pluck, holding out, and determined resolution. The distance is 360 miles, and Arthur Linton rode that course in 21 hours and 17 minutes. His antagonist, a Frenchman, Rivière, arrived one minute later. Both were awarded equal prizes. The winner really was Linton; he had to walk seven miles owing to an accident to his machine, and this enabled Rivière to recover lost ground. Linton met with two terrible accidents, but he courageously rushed on, overtook and passed his rival, despite a mangled face, an injured leg, and a swollen hand-drawbacks Rivière escaped. When close to Paris Linton took the original road laid down, but that had been changed without his receiving notice ; this added to the unnecessary distance. To chronologically win by one minute, in a continuous ride of 360 miles, is excellent, but to do so covered with wounds, and making up for a machine break down is a physical feat that his countrymen may be proud of. Arthur is the elder of the two brothers Linton, he hails from Abdale in Wales, is 27 years of age, medium sized, and slender. Michael, another famous cyclist, is also from the same town. Once I asked Linton did he think of anything when racing; nothing only to keep looking out to avoid dogs, vehicles, bad bits of road, and obstacles in general. After the race he is bathed and frictioned, receives only morsels of food for a time, then is allowed to repose rather than to sleep. Linton cycles up, as well as down, hills. He neither smokes nor drinks; his favourite diet is rice in an extract of meat-the latter not to be prepared in Belgium.

Zola takes his punishment for plagiarism badly. In his "Rome," his latest yellow-covered out-put, he has unblushingly cribbed from M. Goyau's work on the Eternal City and from the ordinary guide books. It was so easy to allude to the invaluable aid derived from so and so. Sardou is also a great sinner in appropriating the literary wares of others. Autolycus was cunning in his prigs; his emulators, residing on Modern Parnassus, do not think it worth the trouble to conceal their loot—convey, the wise it call, or *bien* according to Moliere, who claimed the right to appropriate the out-put of other brains, if suited for his work.

The project is again being discussed of having floating hotels on the Seine. If charges were moderate, the fare, etc., good, the hotels in summer weather might have a few swallow flights of visitors. But first, "float" the shares. Z.

Paris, May 30th, 1896.

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The Ill Effects of a Morning Walk.

T was my first experience of the responsibility of taking the girls out for their daily walk. Miss Rose, the second governess, usually performed that duty, an elder girl on either side of her to act as orderly or *aide-de-camp*. But Miss Rose was ill and so I got the order.

The day was lovely, the month was May, and I had not been out in broad daylight, save to church, for a fortnight, my duties as first governess and music mistress allowing me very few spare moments any day in the week, so that on this occasion I looked forward with some pleasure to filling my stuffed lungs with the sweet fresh air, and enjoying once more that buoyancy of spirit that in youth is inseparable from sunshine and a companion. (JUNE 12th, 1896.

My companion on this occasion—I was satisfied with one *aide*—was Helen Tudor, the life of the school.

There were twenty two girls, of all ages between seven and nineteen. Seven was Emmie Jones, an orphan, with blue eyes, and black hair which fell in great clusters all over her little white shoulders, and nineteen was Helen Tudor, a Juno in face and figure, and the anxiety of principal and teachers alike, both in church and out, so much were the young men of the place prone to ogling and giving the housemaids surreptitious sixpences along with bouquets of roses, lilies, or any other flower that might be in season.

I had no experience in walking out with young ladies in procession, never having been at a boarding school myself, but I had seen such processions and knew that the proper thing was to keep in rank and not go too fast. Trusting to the force of habit with the girls, I presumed that my ignorance was not likely to be betrayed on the hum-drum streets of a little country town; and certainly all went well until we had defiled through the main street, through the grounds of a Hall whose owners were liberal-minded, and out upon the high road to B——, a large town about ten miles south of us. Here I was at a loss, not being acquainted with the neighbourhood, though none but Helen Tudor knew that.

To go back the way we had come struck me as an unmitigated folly, besides, my feet were cold, the slow march proper to school processions affected the blood but little, and I felt, as Helen Tudor expressed it, "as dull as ditch water."

"Why there isn't even a proper person to wink at, Miss Pearson," she remarked to me quite gravely.

"My dear Helen !" I exclaimed, in a most reproving tone, which, however, did not seem to impress her.

Feeling that something was wrong the procession had slowed up until it absolutely stood still, and some of the bigger girls turned round to receive orders.

"I really do not know which would be the better way home," I weakly remarked.

Instantly half a dozen voices cried "O let us go by the canal, *please* Miss Pearson, ah, do !" Helen said nothing nor did it occur to me to ask her; our relative positions put such an idea quite beyond consideration. Knowing no better way out of the difficulty and supposing that the girls knew that route at any rate, I replied: "Yes, we will return by the canal." But oh, fatal error ! if I had but known !

In a trice we were in motion again, and before one could say Jack Robinson the whole procession had turned in at a field-gate and were crossing a big meadow. Out of this we emerged into a narrow lane bordered by a brook ; the grave on either side was studded with daisies; bluebells nodded from beneath the hedges; and buttercups and harebells brushed our feet. Before I knew it I had broken rank and was gathering flowers; and in less time than I tell it the twenty-two girls little and big had broken rank too, and were gathering flowers. It was like an overturned hive, only the air was musical with little laughs, bits of song, exclamations of delight, accentuated by an exclamation or two as here and there an adventurous spirit slipped into the brook in efforts to reach across for a flower. O, how delightful it all was the delicious breezes, the soft sunshine, the velvety grass, the music of lark and linnet, the pretty ripple of the brook into which many white hands dipped for a drink, and above all, the freedom ! I felt so refreshed and happy myself that I had even begun to congratulate myself on the ease with which lessons would be done by pupil and teacher alike during the coming week-for it was Saturday-when Helen, good girl, whispered to me, "Don't you think we had better get on, Miss Pearson, it must be nearly twelve." "Twelve!" I ex. claimed," why no!" But my watch said ten minutes to twelve. and I did not know how far we were from Magnolia House, where dinner was always on the table punctually at noon.

The word to re-form was therefore passed, but the procession was broken at frequent intervals by one or another of the dear children running back with the choice of her posy for my acceptance; and dear little Emmie, with a colour like a rose, eyes like diamonds, and curls in "most admired confusion," begged to be allowed to walk by my side the rest of the way. At the end of the lane the canal came into view. Not one of your triumphs of engineering, all stone and locks and works, but a broad, placid, deep stream, up and down which only barges and canal boats, drawn by horses and a tow-rope, ever travelled. Its margin was