THE-TRUE WITNESS AND CATHOLIC CHRONICLE ——AUGUST 26, 1864.

The love for the Mother of God is a great Quinlivan, and looking towards that lady, to distinction is compared with their affection. To mystery. It is the least attractive to error, and most absorbing for faith. Strange, is it not ?-You will meet many of those whom grace has renewed and what forbade their approach to time, becomes the most passionate impulse of their devotion afterwards-' dear Mary.'

Ailed Moore loved the B. Virgin as her mother, and spoke to her in the faith and confidence of a child. Alley had not krown, for many a long year, a mother's affectionate solicitude, and therefore, perhaps, her heart more ardently turned towards the altar, where Mary looked down with eyes so loving, and hands outstretched to guard her. She looked and looked, until her heart would fill and her eyes overflow-and she felt in the depth of her being, that she was in the presence of God's Mother, and surrounded by a holiness all sublime.

Very much to be pitied are young ladies, who are more troubled, infinitely, about the colour of their the' than about the altar of the Virgin Mary, and who talk of 'spirituality' as a thing only just not 'absurd.' Poor little things .---They lengthen life's road only to find it short and narrow; they seek its pleasure where disappointment palely sits by the ashes of hope, and they forget the sweet smile of Mary ! Poor things !

Father Mick has just come from the chapel in the height of good humor. His white hair is thrown back from his broad brow, and his light blue eye is beaming with benevolence. One hand is in his capacious waistcoat pocket, and the other holds his silver spectacles by the ' handle,'--- a huge breviary, with ever so many ribbands, is tucked under his arm.

Having entered the pleasant little parlor, he was about to call out, when he heard from the oratory, sweetly and softly sung, by a voice which touched his old heart like a melody of the sky :--

".Via dulcissima,
Sperenza mia,
Salve purissima !
Vergin Maria I"
"Hail, purest Virgin,
Hope of my heart,
Our life and our sweetness
Oh Mary, thou art."

The good man paused.

Over his mantel-piece there was a fine print of the Immaculate Conception. He felt the truth of the simple words-a long life and hard labors were a development of the declaration-

"Hope of my heart !" The old priest, as he looked towars the Madonna repeated :--

> " Our life and our sweetness, Oh Mary, thou art!"

and the memory of youth, and fresh manhood, and college times, and gone companions, and the zeal and hope of the young missionary, and death beds, and opening graves rushed upon him-tor Mary was present to him in all his life, and her name gave animation to the dead past. Years upon years were before him. Let us not feel surprised if the old man's eyes filled with tearsthe tears were a luxury.

"Thou art?' he said, and laid the great breviary upon the table.

' Signorina,' he called out.

"Well, sir,' answered the voice which had already so deeply affected him.

Signorina !' again cried Father Mick. 'Ten minutes, sir,-five !' answered the same sweet tone.

At this moment a girl, about fourteen, came ing up the walk in front of the priest's

whom he also bowed. . The parish priest, Miss see the light in the eyes of the innocent when Tyrrell. Mr. Frank Tyrrell, Father Quialivan, Mr. Tyrrell.'

"Sir,' said Cecily, with her usual earnest look, the Church like a threatening spectre at one and her most charming smile, 'you may have heard that we-my brother and myself-owe, perhaps, our lives to Mr. Moore, who risked his own to seize and govern a horse which the day before yesterday had run away with us. We came to day to return our grateful thanks to our I am sure not poor people. They are very preserver; and as Miss Moore was said to be here at your house, we calculated upon your good nature in resolving to visit you so early.' * Pray, walk iu, my dear young lady, said

good Father Quinlivan, ' walk in, pray ; you'll find Miss Moore here, sure enough, rest certain of that. The morning somewhere about the altar, and business at home done, then the poor little girls. Eh, Kathleen,' he said, turning towards the child whom Frank still held, ' what are you about."

'Come, now, say again,' said Frank, 'what you said outside the gate.'

'What did you say, Kathleen ?' said Father Quinlivan.

'Come, now,' said Frank Tyrrell, 'a silver crown for it all, every word. We met you, what friends they were, man and boy. And and you were peeping in at the gate, and you then he spoke of Bill's mother, and how the said—'

'I was waiting for Ailey,' said the child, turning away her head.

' Then I said ' What Ailey ?' and you said-' 'Our own Ailey,' answered the child, hall crying.

" And I asked you was she like this lady, and you said -- ?

'I said,' replied the little one, raising up her head boldly, 'that she was never like our Ailey, and no one in the country was like her, and no one in the world was like our own Ailey Moore, only the blessed angels,' said the child, and by a desperate struggle she freed herself from Frank, and flit like an arrow along the walk, and through the little gate. All inside, of course, joined in loud laughter; but there was a tear upon Cecily's cheek when the merriment subsided.

By this time Ailey Moore had been apprized of the distinction which awaited her; and it must be owned that she would have been as well pleased to have been spared. Not that she was indifferent, nor that she had any apprehension about her costume-for Ailey was always ready to be seen-but she felt she knew not why, and she scarcely knew what. Pernaps the prevailto her sphere, and the visit was too muth of an long. honor; or might be conceived by some, and she you !' would not hurt any one, as too great a condescension.

But she came, radiant as the morning of young summer; as the child said, beautiful as an angel, and like one. The reflection of the altar was upon her finely moulded features; and as she passed the door, Cecily felt a new feeling-such a feeling as if one beheld a creature of the other world in this. Ailey wore a white dress at the altar of Mary. She wore a plain blue ribbon round her neck, and a small cameo, the dear Mary, still in her collar.

Cecily and Ailey were immediately acquainted. Cecily admired the transparent comeliness of her fair and gentle comparion-the softness which yielded to every impression, but was consistent to the end ; and Alley saw the character of a bold and noble, though perhaps untrained, spirit in Miss Tyrrell, which, by the force of

contrast, interested and engaged her. 1 am delighted,' said Miss Tyrrell, ' to know you come near them, and to know that the heart of poverty grows warm when the poor see your face-to love them-and to see them happy.--Ah ! 'lis a great enjoyment. Yet sometimes one meets hard cases enough. 1s it not so, father ?

'Yes, child, but the worst are never bad to a woman-their superior; who cares about them ? good and very patient, and the poor heart is very fresh in them, eb? isn't it, Ailey. A kind murmur, and a good word, 'I dolci modi e le parole oneste,' are a cheap offering, surely, ar'nt they, to make old people contented and young people good. Isn't that so, Ailey, eh ! signorina ?"

Miss Tyrrell looked affectionately at the old priest.

'Oh,' said Moore, 'no one resists the good Father Qualiyan. We had Bill Power not long ago, who swore he would give Father Qoinlivan his answer, if he came to him. So he, the priest here, did go to see him. He told him relief has been continued and extended in England, that he knew his grandfather-a fine old man of the old times—and a good father, and told him neighbors loved her for her goodness, and how well she had reared her little flock. When he spoke of Bill kneeling before his mother to pray, and he himself there present, and Bill's little hands raised up and joined together, Bill had singular feelings, he says; ' and then,' as Bill tells Fears ending in 1811 to that of 46 3-4 to 10; the story, 'I was killed entirely, that he never

scoulded me at all, but he cried down tears, so he did, and they fell on my hands, and, oh gor ! my heart broke, and I fell on my knees.-Arrah! man, he'd convert a field of drunken tinkers.?

to go to this unhappy inquest; and you, Mr. Moore.'

'Inquest !' said Ailey, who had heard nothing of the murder.

"Alas, have you not heard ?" and Miss Tyrrell briefly related the story of the night before.

"The Lord have mercy on him !" exclaimed Ailey.

Reginald Moore looked agitated for a moment.

. Well, then, we must part, sweet Ailey,' said Cecily, and she flung her arms around the ing feeling was that the visitors did not belong young girl's neck, as if she had known her I shall never forget you-I shall love

(To be Continued.)

THE REPORTS OF THE IRISH TAXATION COMMITTEE.

We are enabled to lay before our readers what hey may accept as a full, faithful, and convenient abstract of the various reports which the members of the taxation committee have resolved to submit to parliament, with a request for leave to resume their labors next session. Those reports have been prepared respectively by the able Chairman of the Committee, by Sir Stafford Northcote, Sir Frederick

W. Heygate, The O'Conor Don, and Mr. Longfield. The order of reference prescribed two subjects for consideration, the first relating more particularly to the interval between the passing of the Act of Union, and the consolidation of the Exchequer of the two countries; the second to the subsequent interval, that is from 1817 to the present time.

The Chairman's report save :---

Great Britain had, for her own purposes, encouraged agriculture in Ireland, and, from the advantage given to her over countries by the war and afterwards by the corn laws, she prepared the chief supply of food for the British markets, and, notwithstanding occasional reverses, increased in wealth and population up to the year 1846. It may be considered that, at the period immediately preceding the year 1847, Ireland had reached the highest point of prosperity since the Union; at that period her gross revenue is stated to have been £4,454,437, and her population had reached £8,475,139. Her agricultural produce and stock found a ready market in Liverpool, and a large portion of wealth was difused among the middle and lower classes of farmers. The Census Commissioners state that one fourth of the value of the live stock in Ireland, amounting to a sum of 4,771,4941., was owned by those holding farms of less than five acres, and it has been calculated that the exports of grain could not be less in value than from 4,000,0001. to 5,000,0001 annually But in 1847 it pleased Providence to inflict on Ireland one of the severest judgments that has befallen a nation, by the destruction of the staple food of the people; the loss sustained by the potato crop in that year was valued not less than 20,000,0001 nor was the disease for some years greatly mitigated, and her capital continued to decrease, and, instead of exporting food, Ireland has since been obliged to draw her supplies from abroad. In 1856 the corn laws were repealed, and since then the value of corn which Ireland has yearly produced has, from the competition of foreign countries, become unrenumeronly where the equalizing spirit of Christianity ative, and instead of exporting cereals to the value of 4,000,0001, she has imported them to the amount of 5,000,000l, the payment for which must be chiefly raised from capital, making a loss to the country of 9,000,0001. annually. The effect of the depressed state of agriculture, consequent on low prices, induced the proprietors to turn their attention to stock farming, which can only be successfully carried on in farms of considerable extent; but the class of small farmers were unable to hold their land under these altered circumstances. Emigration was the consequence; it has continued over since; so that, cogether with the numbers who perished by famine or disease in the year 1847 and years following, the population of Ireland has been reduced from 8,475. 434 to 5,795,967 at the date of the last census in 1861, and the emigration still continues. It was asserted that when the culture of human food became unprofitable, the Irish farmer would turn his labor and capital with equal profit to the rearing of stock . the result has not fully justified this opinion, while the ill effects of this change on the labouring classes; are obvious, as has been proved by the evidence of all the witnesses examined before your committee.) has become pourer and her capital reduced, whilst The bad barrests of the last few years have added to ther taxation has increased " both absolutely and rethe depression of the prosperity in Ireland, which latively, this report continues as follows :- seems to extend to all classes and all industry except. The low price of cereal produce, caused by that of the linen manufacture. 'The evidence of the Registrar-General has shown the diminution of live stock between the years 1858 and 1862 to have amounted to £4,163,934; and the estimated value of not received compensation from increased trade and the crops, which in 1841 was £50,000,000, has fallen, manufactures. Your committee do not recommend in 1851 to 43,000,000/.; and to 35,000,000/. in 1861. The agricultural returns will further show the diminution in every other kind of agricultural property since 1847, nor have any new manufactures arisen positions. They are however, of opinion, that it is in Ireland to compensate, these, losses. The report of the numost importance that every aid and induce-

The public expenditure of Ireland is not commensurate with the amount of revenue raised in that country. An annual drain of about 4,000,000*t*. is drawn from her resources, and the inclinations of some, not to speak of the obligation of other proprietors to live, wholly or partially, out of the country, and spend abroad incomes derived from Ireland, adds to that exhaustive process which diminishes the capital of Ireland, which, if expended in the country, would be productive of further wealth. Absentee ism has been for ages recognised as one of the causes of poverty, and the loss to the country in the annual rents spent abroad has been variously estimated at two and even as high as four millions. Local tax. ation has also increased in Ireland. The poor Law was introduced in 1846, and the rates have amounted, in years when Ireland was little able to bear it, to the sum of above 2,000,0001., though now fallen to 685,6471., including the medical charities. Frequent additions, though comparatively small in themselves, have since been added to local rates ; while it appears by a return of Mr. Stevens, obtained in 1849, that in England annual payments which reached in 1848 the sum of 562.8681, had been transferred from the county rates to the Consolidated Fund, thus giving to the ratepayers a relief of more than three millions and a half in the period between the years 1835 and 1848; while since 1809 there had been an increase of many millions in the local rates of Ireland. This and since 1853 even extended partially to Ireland. It seems, therefore, that the taxation of Ireland is heavier with respect to its resources than it was in 1846-7; it has since increased by at least two millions yearly. A return given in the appendix shows that, while in Eugland the rate of taxation is 4s. 02d., in Ireland it is 6s. 31-4c. paid on the similar valuation. It has been already shown that while the taxation of England increased between the years 1801 and 1811 by 211-2 to 10, that of Ireland had

increased in the same period as 23 to 10, and in 24 Finally, the chairman says : -It has been argued that as Ireland has been for many years an integral part of the United Kingdom, her wants should be considered and treated in like

mancer as those of the counties of England. Mr. Seulor, however, has in his evidence fully disapproved the soundness of this view, and shown the absurdity But, good father, we detain you,' said Miss of kingdom by the sea. Ireland is inferior in wealth, Tyrrell, after a pause. 'You may be obliged and the means of accumulating wealth, to Great Britain; and the same ratio of taxation applied to both countries must fall with far greater pressure on the poorer than the wealthier community. Indiscri minate taxation, therefore, for the two countries, while perhaps, theoretically fair and just, in reality imposes a burden roinous, as has been the case in Ire,aud, to the wealth and progress of the weaker, while it is borne with comparative ease by the wealthier country. And, as the strength of the whole is only equal to the strength of the weaker party of the body politic, the taxation imposed upon Ireland, by diminishing her resources, and preventing the accumulation of capital in that country, has rendered her less able to contribute to the strength of Great Britain, and thus weakens the power of the United Kingdom.

Sir Stafford Northcote declares that it has not, in his opinion, been shown to the committee that there is any tax now in operation in Ireland which materially interferes with "the development of her in-"It is observable," he adds, "that the dustry." amount of capital withdrawn by taxation has not been materially larger in the four years of distress than in the four preceding years of comparative prosperity." The main point in Sir Stafford Northcote's report is thus put :--" It appears to your committee that the true lesson to be learnt from the statements which have been made as to the undue

occurs in this document :--It will be sufficiently obvious from the foregoing remarks that your committee do not look to an increase of public expenditure in Ireland as a desirable measure. On the contrary, while they admit that such expenditure might give a factitious appearance of prosperity to particular districts, they believe that, as it would involve an addition to taxation, it would upon the whole do more harm than good. In saying this they refer to unproductive expenditure incurred for the purpose of distributing a large proportion of the public money in a particular quarter of the empire. As regards what may be

that the whole sum taken up during the last ten years only amounts to 385,4551. or an average of 38,5451, per annum There have also been but 33 loans granted for laborers' dwellings under the act. While so large a part of Ireland remains undrained, this result would seem to indicate that the terms upon which these loans are granted are too onerous, and might with advantage be modified. On the 1st of March, 1834, the amount remaining un-issued under the above acts was only 159,4321. The attention of the committee has also been called to the fact that in Ireland various charges are paid by local taxation, which in England are transferred, either wholly or in part, to the Consolidated Fund. These are, one half the salaries of medical officers of dispensary districts, of workhouse school masters and mistresses, cost of vaccination; also, a part of the cost of criminal prosecutions and maintenance of prisoners in jails

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The O'Conor Don enters more largely into the legal question, affirming that the national accounts were not kept on the principle pointed out in the act of union : that no difference was made between the loans required for joint and those required for separate purposes; that in the earlier years after the union Ireland paid more than her required contributions, "though in the later years she paid less ;" and that amongst the charges set down as separate expenditure items appeared which ought to belong to joint account. " To what extent Ireland may have suffered by these inaccuracies," the author adds, vour committee do not undertake to determine, as before the adoption of a final report this subject may undergo further examination." Of the second branch of the subject The O'Conor Don states his views with great fulness and care. The committee endeavored to discover whether any, and, if so what peculiar circumstances exist in Ireland which justify an exceptional rule of taxation, and the evidence they have received " tended to show a great diminution in the resources of the country, and the existence of great want and privation amongst a large class of the population." In support of this conclusion, the agricultural returns for 1855 and 1863 are cited, the latter year showing a total decrease in value of caule to the extent of 3 000,0001., as compared with the former, and of 7,896,708/., in value of grain. The accuracy of those returns, however, it should be borne in mind has been frequently called in question ; the fact of a large decrease, at the same time, is indisputable. Proceeding to comment upon this fact, The O'Conor Don adds :-

After the years known as the famine years, the state of Ireland for some time slowly advanced in prosperity, but subsequently it again retrograded. Being essentially an agricultural country, its prosperity or otherwise is to a great extent dependent on the seasons, which of late years have been very favorable; and, in addition to this, the low price of home-grown produced tended to impoverish the farming classes. To these causes must, in a great measure, be attributed the depressed condition of the country, and the diminution of its resources; and your committee are far from being of opinion that its excessive taxation is altogether, or even chiff, at-tributable to its present backward state. They cannot however, refrain from remarking, that whereas the resources of Ireland have considerably fallen off, its taxation, on the other hand, has relatively, absolutely, and comparatively with Great Britain, greatly increased ; and while they do not attribute the poverty of the country altogether to the taxation, yet they believe that that poverty ought rather to have led to a diminution rather than an increase of imperial burthens.

After suggestive paragraphs upon the pressure of taxation, and especially of direct taxation, upon Irish and English payers respectively, the same report continues in these terms :--

Various schemes for the modification of the taxapressure of taxation upon Ireland is, that it is im- tion of Ireland were proposed to your committee. portant to make every effort for the reduction of The reduction of the spirit duties, the abolition of imperial taxation generally." The following also the prohibitory duty on the growth of tubacco. an exemption from the income tax, the withdrawal of incomes up to a certain amount from its operation, have all been proposed by different witnesses: But your committee, reporting the facts, would rather leave it to the wisdom of parliament to decide what course should be taken regarding them. Any alteration in the direct taxation which would necessitate a differential customs duties in the two countries could hardly be recommended, and, even if it seemed desirable, the difficulties in the way of carrying ont would render it almost an impossibility. This argument would not exist against an alteration in the direct taxation. Up to a late period Ireland wos called reproductive expenditure, somewhat different free from such, and no difficulties arose from the ex-considerations apply. It may be desirable to ad- emption; but, on the other hand, your committee are fully alive to the fact that, in the first instance at least, this description of tax falls upon those best able to bear it. One result, however, attendant on the peculiarity of the mode of levying the income tax in Ireland ought not to pass unnoticed. In that country it is levied under schedule A, directly on the laudlord for a valuation and not on the rent received, and the result of this frequently is, that the tax is paid on income before the income is received, and sometimes even on a nominal income never received at all. This is clearly an injustice, and steps ought to taken to remedy to it, so that, as in Great Britain, the tax should not be levied on any income until that income had actually been received. The foregoing important argument is succeeded by reference to the expenditure for public purposes in both countries; and while The O'Oonor Don is as anxious as Sir Stafford Northcote that money should only be laid out where its expenditure would be for the general benefit of the nation, he opportunely adds :- " Eut should it appear that Ireland possesses all the capabilities for rendering this public expenditure equally beneficial and equally useful to the empire at large, when laid out within her shores as when expended in Great Britain, she would have a strong claim for participation in it." It is added : State assistance towards the completion of large arterial drainage works, such as those of the Shannon and of other rivers, has been strongly recommended, and more liberal terms in the granting of loans for thorough drainage have also been suggested. It has been stated that the inducement for seeking these loans might be very advantageously increased, as they do not seem to have been as largely sought after as might have been expected. Various modifications in the terms on which they are granted have been recommended, and amongst them two in an especial manner-freedom from all charge on account of interest and principal during the first three or four years after the completion of the draining works, &c., the extension of the term of repayment, at the option of the borrower, from 21 to 40 years. Your committee have thought it right to. report these suggestions, as they believe that no expenditure in Ireland could be more beneficial than that which would promote works of public utility and land improvement. With reference to the constabulary force, and the argument founded on the fact that its support is. charged on the public funds in Ireland, The O'Conor Don argues that, it not being really a police force, this sort of reasoning does not apply :--Your committee do not wish to condemn this organisation, or to pass any judgment upon it, as such would be outside their province; but they would merely remark that not being, as in England, a force appointed by local influence, subject chiefly to local authority, and maintained for local purposes, but being on the other hand in many points an imperial force, employed in imperial services, a parallel can not be drawn between the two countries on this year head, nor can at least, the greater part of the paylocal charges placed on Ireland from which Great Britain is relieved. The general conclusions of this report are stated The general conductations of the services matters, among which the following occur: . That there are many peculiarities in the circum-

dwelling; it was early,-not more than eleven o'clock in the forenoon. The youngster's hair fell over her face, almost blinding her, but by the active exertion of her hands, flinging it back at every step, she was able to see her way. She had, nevertheless, the handsomest pair of feet in the world. The priest saw her.

'Why, then, Bid,' said he, coming to the door, 'who is running after you Colleen; where are you going, eh? Where are you running ?'

And he caught 'Bid' by the two ears and shook her, while she reddened and laughed, showing the circle of fair teeth, whiter than pearls inside her handsome lins.

'O ahave,' she said, ' the quality is coming down, and 1 run afore 'em to tell you.'

"What quality? you Banneen beg,-what quality, eh?

'Och, sorrow a one o' me knows; they come up from the lord's; but, faith, she's very handsome, so she is.'

"Who, Bid-who. eh?"

'The young lady.'

"Ho, ho ! And where are they going ? where eh ?"

' They come to see A1-Miss Ailey, and they heard she was down here; and they said they'd come, and Master Reginald come with 'em, and I tim down.'

"Good Colleen Bid; go in to Mrs. Maher, and you will get a-----O, here they come, true enough.'

At this moment Cecily Tyrrell and her brother Frank entered the priest's little green gate, and Reginald Moore followed.

Cecily wore a riding-habit, the train of which she held in her hand; she also wore a bat and a veil; a dangerous companion for poor Reginald Moore was Cecily Tyrrell. Cecily's brother, with his free, yet steady tread, approached; he was in the ordinary morning dress of a gentleman.15 Reginald Moore's hand was in a sling ; he had his usual calm, self-possessed manner, but looked to a close observer ever so little excited. The eye was somewhat brighter. and there was a little more colour in the cheek than was usual.

We lorgot to say Frank Tyrrell had made a seizure a short distance outside the gale. It was a fine fine little girl, about six .years old. She was heatly, scrupulously neatly, dressed her fair bair, as most of the children of Kinmacarra have. She had blue eyes, too, fresh rosv cheeks, and ever so small a' mouth, into which truth compels us to say she had thrust the fore-finger of her right hand. Frank held her by the other

Miss Tyrrell,' said Moore, bowing to Father smiled, as I thought how insignificant any such and says :-

you, Miss Moore, or will you allow me to call you Ailey, like the children? 'our own Ailey ing Ailey, 'I would not exchange the inheritance of love which you seem to have gathered, were it mine, for a ducal coronet."

Ailey smiled.

' You do not think me serious ?'

'Quite so, I assure you.'

'lam. I see the poor shrink from us, and I often know them to hate us. They envy us and malign us; we do not know the good in their souls, and whatever humanity we have is hidden from them, and not believed by them.'

" Cecily is right,' said Frank ; "every tie between the rich and poor is broken in England.' A dangerous state of things,' remarked Reginald Moore, 'It has been the parent of many troubles.'

' You never met anything of that kind, father,' said Ailey, turning to the clergyman.

'Never,' said Father Mick. 'It can exist has ceased to be felt.'

And now is that this equalizing spirit is not felt among us ?' asked Frank.

There was a dead silence. Courtesy closed the lips of the parties addressed.

The soul of Cecily broke through the bondage. She saw with wonderful power.

"The curse of pride is upon us, and the greed of gold,' she sain. Religion has lips to teach, but she has no sceptre to command. We listen to her lessons, but we follow our owa caprice .---Every individual is a church.'

"And think you," asked Ailey, gently, "that Providence is the author of a system which so separates you, and which is no check to individual vagary or hardness of heart.'

'I confess, carissima,' said Miss Tyrrell, that I sometimes am sceptical; I cannot find the-I see you have got Dante on the tablethe-

'Dolce color d'oriential Zafiro,' 'The sweet colour of Eastern Saphire'

cast over any system.

I suppose Ailey could find you that, Miss Tyrrell, answered Reginald,

"Un'aura dolce senza muta mento,' 'The changeless sweetness of an odorous air.'

At all events, she seems to enjoy it,' remarked Frank.

Alley smiled very sweetly.

'Yes,' she said, ' and when you, Miss Tyrrell, Yes, she said, and when you, Miss Lyrrell, The chairman proceeds to inquire into the causes tions for loans under the land improvement acts compared the love of the poor to a coronet, I of the retrogradation which he believes occurred, have fallen off from 643, amounting to 379/8362 in

manufactures, except linen, bave diminished,

vance public money to promote the improvement of particular districts, in order to render those districts ultimately more capable of adding to the national wealth. A good deal has already been done in this way for Ireland. It appears from a table in the appendix to this report, that between 1817 and 1863 advances to the amount of 13.959.1251, had been made for public works in Great Britain, of which sum 7,058,6021. principal, and 3,205,2861. interest had been repaid. In the same period, 20,292,8671 had been advanced for public works in Ireland, of which sum only 12,247,299/.. principal and interest together, had been repaid. These sums are, as your committee understand, distinct from the grants that have at various times been made to Ireland. Your committee do not, however, see reason for objecting to this expenditure. On the contrary, they are of opinion that any measures which can safely be taken for furthering such advances will be desirable. Their attention has been called to the system upon which loans are now made for the purposes of drainage, and to the further facilities, which are said to be desired. Drainage; being the improvement, of which Ireland chiefly stands in need your committee recommend this question to the favorable consideration of the government.

Mr Longfield concludes thus :-

There was necessarily some evidence given, in the course of our examination of witnesses, as to the best measures which the legislature could adopt for this wise and benevolent purpose. We may, perhaps, advert to some of these suggestions :- Greater expenditure in public works, such as naval dockyards; increased facilities for the improvement of the land by the judicious outlay of money advanced on moderate terms by the legislature through the medium of the Board of Works; and a remission of some taxes unduly pressing on its resources. All of them have had their advocates. Your committee can only leave these suggestions, and the evidence on which they are founded, to be dealt with by the imperial legislature in a spirit of fairness and consideration to a country whose advance has long been retarded by an unwise spirit of legislation, and whose prosperity is so essential to the greatness and stability of the United Kingdom.

The report proposed by Sir F. W. Heygate is briefer than the others, and may be given almost entire. No allusion whatever occurs to the first part of the 'order of reference." After stating that Ireland

The low price of cereal produce, caused by abandant importation from countries more favorably situated, has added to the difficulties of the country, and, being almost wholly agricultural, Ireland has any return to protective duties upon corp, nor do they deprecate the succession, and property tax at its present moderate rate, although both are recent im positions. They are, however, of opinion, that it is of the inspectors of Factories has, shown that the ment should be given ito the improvement of the land. Your committee have observed , the applica-1849, to 138, amounting to 58,8301. in 1863-4, and