

at the moment he may not be able to prove it, that this one is really George and the other is really Anna. Ah!' said the bishop, 'dreadful, dreadful people!'

But this piece of ingenuity is crude and simple when compared with others which at times are resorted to for a similar purpose. In one town Mr. Matthews found that the amount of unpaid taxes was exceptionally and inexplicably large; and of these arrears he was told that the larger part was irrecoverable, and that he need not therefore trouble his head about them. The mystery was enquired into, and the names of the defaulters were produced. Then came to light this singular fact: all these men were aliens, and therefore were exempt from taxation. How, then, did it happen that they had been assessed at all? The answer was this: a certain gross sum was due from the town to the Government, and the townspeople, having engaged to pay this, were allowed to distribute the burden amongst themselves as they pleased. The lion's share had accordingly been at once laid on the aliens, who readily fell in with a plan from which they could not possibly suffer; and in this pleasant way the liabilities of the natives had been halved.

Another town distinguished itself as follows. The inhabitants were desired by the Government to send in their own valuation of the house property that was to be taxed. A statement was accordingly presented duly to the commissioner. He looked at