Some of their vehicles are fitted up with India-rubber tubes, to enable those inside to communicate with the coachman without letting down the glass, which, during a severe New England frost, or a snow storm, must be no unmeaning luxury.

They who can not afford to live in the metropolis, reside with their families at places often twenty-five miles distant, such as Ipswich, and go into their shops and counting-houses every morning, paying 100 dollars (or twenty guineas), for an annual ticket on the railway, and being less than an hour at a time on the road.

The usual hours of breakfasting and dining here are much earlier than in London; yet evening parties in the most fashionable society do not begin till nine, and often ten o'clock, which appears a senseless imitation of foreign manners, and calculated, if not intended, to draw a line between those who can afford to turn night into day, and those who can not.

In some houses the gentlemen go up after dinner with the ladies, as in France, to the drawing-room; but it is more common, as in England, to stay a while and talk together. There is very little drinking, and I scarcely ever heard any conversation in which the women might not have joined with propriety. Bachelor dinners are more frequent than in the highest circles in London; but there is beginning to be a change in this respect, and certainly the ladies are well able to play their part, for no care or expense is spared to give them, not only every female accomplishment, but a solid education. The incomes made by some men of superior scholarship and general knowledge, who devote themselves entirely to the teaching of young ladies, and, still more, the station held by these teachers in society, is a characteristic of Boston highly deserving of praise and imitation.

The influence of cultivated women in elevating and refining the tone of society and the national mind, may nowhere be rendered more effective than where a large proportion of the men are engaged in mercantile business, and belong to a class who have too truly been said "to live in counting-houses that they may sleep in palaces." Their wives and daughters have leisure to acquire literary and scientific tastes, and to improve their