schools, or 260,000 dollars (55,000*l*.). If we were to enforce a school-rate in Great Britain, bearing the same proportion to our population of twenty-eight millions, the tax would amount annually to more than seven millions sterling, and would then be far less effective, owing to the higher cost of living, and the comparative average standard of incomes among professional and official men.

In Boston the master of the Latin School, where boys are fitted for college, and the master of the High School, where they are taught French, mathematics, and other branches preparatory to a mercantile career, receive each 2400 dollars (500l.), the gov-Their assistants ernor of the state having only 2500 dollars. are paid from 1800 to 700 dollars (370l. to 150l.). The masters of the grammar schools, where boys and girls are taught in separate school-houses English literature, general history, and algebra, have salaries of 1500 dollars (3151.), their male assistants 600 (1251.), and their female 300 (651.). The mistresses of schools, where children from four to seven years old are taught to read, receive 325 dollars (70l.). In Salem, Roxbury, Lowell, and other large towns, where living is more moderate, the salaries are about one-third less; and in rural districts, where the schools are not kept open for the whole year, the wages of the teachers are still smaller.

The county of Worcester, Massachusetts, for example, has a population of about 100,000, and the number of schools in it is about 543, the schools being kept open some four, others twelve months, and on an average six months in the year. The male teachers, of whom there are about 500, receive 30 dollars (6*l*. 6s.) a month; the women teachers, of whom there are 700, about 13 dollars a month (2*l*. 15s.).

Among other changes, we are told, in the State Reports, that the number of female teachers has been augmented more rapidly than that of the males, especially in schools where the youngest pupils are taught, because the services of women cost less, and are found to be equally, if not more, efficient. But my informants in general were desirous that I should understand that the success of their plan of national education does not depend so much