ing for their own use no small part of the amount contributed by the population. To what persons they hand the balance is doubtful, but it seems probable that the contributions pass through the hands of several grades of officials, and that only a small portion of the total reaches its proper destination. The second tax is collected by the Lamas who, in the case of non-payment, either punish the defaulters themselves or employ the Pombos to enforce the exactions in accordance with the sacred law book of the country. The most common form of punishment is by fine, but imprisonment is also awarded. This penalty, however, is only inflicted in Lhasa and, perhaps, Shigatze, and the criminals imprisoned are mostly thieves. The death sentence is passed only in Lhasa, and only on murderers and spies; it is carried out by tying the culprit in a yak-skin and throwing him into the river.

The manner in which the Tibetans dispose of their dead seems somewhat akin to that in use among the Parsees. The bodies are carried to the top of a high mountain, where they are cut up and left to become the food of ravens.

Tibetan habits are in one respect curiously different from those of European mountaineers. In Scandinavia or in Switzerland, the flocks and herds are driven from the hills to the valleys at the approach of winter, but in Western Tibet the sheep and goats are driven to the lofty ground, when the snow begins to cumber the valleys. The heights are constantly exposed to winds which sweep them clear of snow, so that they usually present some pasture available for the hardy flocks of the country. In these regions there seems to be no great snowfall; on the heights it is certainly slight. We could discover scarcely any trace of avalanches, and, though we sought to determine the snow-line, we could find very