mical, as well as more efficacious, for all the purposes intended by workhouses, to establish the denominational system in the administration of the Poor Law relief. The vast majority of the immates of work nouses, to establish the denominational system in the administration of the Poor Law relief. The vast majority of the immates of Irish workhouses are Catholics. The great bulk of the ratepayers belong to the same creed, white fully three fourths of the officials are Protestants. Now, we are opposed to sectarian bigotry, but we do advisedly declare such a state of things to be unsatisfactory—some would say grossly unfair. If the ratepayers of Ireland were polled to-morrow, we venture to predict that only an infinitessimal minority would be opposed to the denominational system in the application of Poor Law Relief. The State has formally sanctioned this cation of Poor Law Relief. The State has formally sanctioned this system in the Reformatory and Industrial Schools' Acts with the very best results. We would apply it in this wise. Consolidate the unions by grouping a number of neighbouring workhouses into one. In many cases, at present, workhouses are principally kept up for the benefit of a few officials. Let those workhouses intended for the use of Catholics be transferred to the management of certain religious orders, whose labour would be duly subject to the inspection of the representatives of the retepayers and of the State. A half, if not two-thirds, of the present Poor Law taxation could thus be remitted, as the religious orders would seek no profit, but barely a subsistence for themselves and those entrusted to them. With regard to the Profestant and Dissenting workhouses, we would leave the appointment of the efficient to the religious to the regard to the Professiant and Dissenting workhouses, we would leave the appointment of the efficient to the religious to the religious to the results of the research limits. of the officials to the ecclesiastical authorities of the respective religious communions, subject to the approval of the Local Government Board. communions, subject to the approval of the Local Government Board. By the grouping system, no injustice would be done to any creed; for, no matter how few or how scattered the paup r members of any persuasion might be, they would, by being collected into one workhouse, become entitled to all the pecuniary and other advantages enjoyed by the creed of the mass of the population. An allowance per head, for inmates and officials, would, in our opinion, be the fairest way in which to apportion the poor rates. By the establishment of Turion Rating the whole country would be placed on a large and by Union Rating, the whole country would be placed on a level, and by the local grouping of workhouses, injustice to prosperous discrets, for the benefit of the chronically poorer, would be prevented. Such a system, of which we have only given a hasty outline, would have, in addition to many other recommendations, the great advantage, that by it we should be spared those wretched squabbles, in which politics and polemics are so unavoidably intruded, at the election of every dispensary doctor, and other workhouse official throughout Ireland, and of which the the dissatisfaction that attended the recent appointment of a schoolmistress for Roscrea Union, may be taken as a sample.

"IOOK ON THIS PICTURE, AND ON THIS." TO THE EDITOR OF THE DUBLIN LEVINING POST, Roscrea, January, 1874

On an elevated plateau overlooking this town is situated a branch of the Sacré Cœur Cenvent, which, though presenting to the external beholder no evidence of architectural beauty, yet interiorly exhibits a beautiful illustration of the Royal Prophet's allusion to the Catholic Church—"Omnis gloria filme regis ab intus"—"All the glory of the king's daughter is from within." This religious educational establishment contains generally from 115 to 120 inhabitants, consisting of about 80 young ladies, from every country in Ireland; 15 lay 61sters and 25 choir nuns, from almost every country in Europe, among whom of the Sacré Cœur Convent, which, though presenting to the external may be included the young, innocent Madam Paulina Stotzniouska, from Poland, the Ireland of the East, as well as the daughters of our own drar Ireland, the Poland of the West. Like their Divine Model, who, to manifest the unbounded love of His affectionate S acred Heart for poor fallen humanity, exchanged the bliss of Heaven for the misery of earth, these good religious ladies have left their country, their home, given up not only the comforts, but the luxuries of life, in order that they might minister to the poor and afflicted, and impair to the youth of the various grades of society the inestimable advantages of a religious and secular education. At the head of this establishment is a French lady, revered and venerated by the poor of Roscrea and its neighborhood, esteemed by all who enjoy the happiness of her acquaintance, beloved by all who have had the good fortune to have been confided to her solicitous and matrouly care. A conspicuous place in this establishment is occupied by a daughter of our own dear Erm, whose spleaned annual income is spent principally in erecting common modious, comfortable schools for the benefit of the Irish poor, a substantial specimen of which may be seen here in Rosciea. On some of those religious devolves the duty of not only training and instructing the above mentioned 50 young lathis in all the varied accomplishments which the present advanced state of society erpects, but of also teaching them what may still be more necessary—how they may become useful members of society by the futhful discharge of those various duties which require industry combined with economy. A few more attend to the education of about 40 day pupils belonging to what is called the middle class, and several of them are occupied in the National Schools, wherein are educated about 350 of the humbler class belonging to this and the adjacent parishes. There is even a portion of the estal behindent set apart for the very small children who are brought in the arms of their mothers, and left there during the day, while they themselves are thus coubled to attend to their domesthe duties, or to earn a few pence while camploted in some useful occupation. In addition to all those engaged in the various duties already enumerated, there are a few more far advanced in years who might appear to the worldly-minded not only uselss, may, burthenson e. but whose occupation is in reality more membrious than even those of the rest, for it consists in importing comfort and consolation to the poor broken-hearted child of affliction and sorrow, who is never refused admittance by the angelic portress of the Sacré Cour. The union, the harmony and kind feeding that prevails annual the members union, the harmony and kind feeding that prevaits airing the members, of this religious community reminds one of the happy times of the early Christians, of whom St. Paul says that "they had but one heart and one soul." A stranger paying a visit to the beautiful directly of St. Gronan, on hearing the merry, ound of the voices of the 80 young boarders during recreation time must acknowledge that they at least the contract of the research which they are not the contract of the research. St. Cronan, on hearing the merry cound of the voices of the 80 young boarders during recreation time must acknowledge that they at least are strangers to any of the many miseries with which the outer world making a total of 117 with a three quarters of a ciniury, and that abounds. The eagerness with which they look forward to the first century the 19th! Madame Goetz had the griet to withins her relationship.

Friday in September—the day fixed for their return from vacation—the many letters which pass though the hands of the Superioress from those whose connections with the convent has long ceased, letters which abound with fond recollections of h pp school days gone by—are a strong proof that, if any place can be called a heaven on earth," it is the Sacié Cœur of Roscrae. For this establishment, and farm of 15 acres attached to it, only a small rent is paid, but the faxation of every description is enormous. The annual expenditure of the whole institution is about £2000. A traveller passing by the convent along the road leading to

Templemore may, in a few minutes, reach the gate leading to mother institution, commonly called the Workhouse, but which should, propolly speaking, be called the poorhouse. In this large prison are immured about 144 purpers of every age and condition, old and young, healthy and sickly, the refuse of the streets as well as the respectable poverty-stricken destitute widow, who had once seen better and happier days. On entering this institution, especially that position occupied by young robust females, you are likely to hear some of them manifesting their discontentment and dissatisfaction by geumbling and scolding, vieing with one another as to the different tasks assigned them, no harmony, no affection, no union, but enry and jealousy combining to render their state deplorable indeed. It may, perhaps, appear paradoxical that there should be any position in the Roserea Poor-house calculated to excite envy or jealousy. I state the truth when I assert that there are some among the paupers who might be usefully employed elsewhere, quite satisfied to remain when they are admitted in the capacity of servants to the respectable partial which is the establishment. The same feelings do not, for the most part, appear to exist among the male portion of this community, for, yielding to the influence of religion, they endeavour to submit to their degradation if not with cheerfulness, at least with patience, in the degradation if not with cheerfulness, at least with patience, in the hope that they may expiste the crimes, or at least the fully of former rears by their calm resignation to the cold, dreary, cheerless condition of poorhouse life. A remarkable proof of this, of which I myself was witness, occurred a few years since. In the evening of a special Board day I was called to attend a poor dying man whom I had often attended, and whom I had visited (as I thought for the last time) on the morning of the same day. As soon as I entered the sick ward the poor man exclaimed, "Arra sure he calle i here after you left me, the valle in that turned me out of my few seres though I didn't over humals. poor mun exclaimed, "Arra sure he callet here after von left me, the vilhin that turned me out of my few acres, though I didn't owe him a ls of rent, and my poor daughter, God knows where she is now, or what will become of her." After a few words of consolation I held the crucifix before his glazed eyes. Having smatched it from me he pressed it most fervently to his quivering lipe; looking at it most intently for a few moments he cried out, "After all what is what I had to suffer a move of the words of the life and to suffer a move of the words of the life." compared to what You had to endure for us all. May God forgive him and me also, I'll soon be better off than ever he was." The Christian churity of this poor dying man, and his appeal to the God of Christian charity of this prior dying man and many in-mercy in favor of his cruel persecutor, appeared to me to bear a strik-ing resemblance to that of the Protomartyr of whom the Rely Spirit of God cave. "Obdormivit in Domino"—" he slept in the Lord. Coming ing resemblance to that of the Protomartyr of whom the Hely Spirit of God says, "Obdormivit in Domino"—"he slept in the Lord Coming to the juvenile department, we behold the poor forborn children, the offspring, perhaps, of crime and shame—placed under the circ of State officials, who, though they may discharge those duties which their patrons impose on them, yet can never succeed in making those poor children in any way useful members of society, for where is the young boy or young girl to be found on coming out of the poorhouse cipable of performing any of the Fumblest common duties of life? For all the happiness and manifold advantages derived from the bacro Courant of Roserca, we are indebted to the texture of the much Convent of Roscrea, we are indebted to the teaching of the much Convent of hosered, we are indistricted to the country of the maligned Catholic Church. For the public advantage afforded by this Roseren Poorhouse it would be untain to withhold from its benefactors their full measure of praise; but, for all the misery, discord and degradation it engenders, I maintain that, notwithstanding all the boasted calightenment and relations liberty of this nineteenth century, the State stands convicted before the world of the grosses injustice for a lowing its representatives—the Poor Law Guardians, elected and non-elected—to impose such an enormous tix as is exacted each year from the people of Roserea and its neighbournood. That such a sail state of things ought not to be allowed to confinue is the optaion of many, as well as, dear Mr Editor, your's most garafully,

PATRICK CHOWE, C.C.

DEATH OF THE SUPERIOR-GENERAL OF THE ORDER OF THE SACPE COUR.

THE Rev. Mother Mary Josephine Goetz, second Superior General of The Rev. Mother Mary Josephine Coctz, second Superior General of the hove Order, died at Pares, at the Mother House of the Society, in January, aged fifty-six. Her illness was of comparatively brief duration, for it only by an on St. Stephen's Day while precaring for the reception of the Cardinal Archbishop of Paris, who said Mass at the Sacred Heart for the congregation of the Chudren of Mary, on the Feast of St. John. From the moment her indisposition, the seriousness of which she here if at once recognised, because known, the most excessive sympathy and anxiety were me affect from nearly all parts excessive symmetry and anxiety were mand set throm nearly all parts of the world, accompanied by assurances of fervent prayer for the prolongation of a life so precious, but which Divine Providence had decreed had run its useful and edulying course. The Holy Pather himself evidence I his solutione by frequent massages and special benedictions. The presence at her bods, e of the Nauron and the Condinal Archivishon further tearthed to the reconstruction had. benedictions. The presence at her bedene of the Numero and the Cardinal Archbishop further testified to the regard in which she was held by the Church; while the profound sorrow of the community over which she prosided bears witness to the possession of qualities of diposition commensurate with those great intohertial powers of enpacity of administration which caused her to be a nationally chosen of Beaufication " is now proceeding at Rome. The Order was 19stituted in 1800, between which date and that of her death, in 1865,