There are many facilities for the transaction of business, as far as the shipment of articles is concerned; but great difficulties attend the settling of disputed accounts, collecting debts, &c.; in the way of which the laws passed in 1834 have thrown many obstacles. All commercial business of this kind goes before, first, the Junta de Comercio, and then an appeal to the Tribunal de Comercio. This appeal, however, is merely nominal; for the same judges preside in each, and they are said to be susceptible of influences that render an appeal to them by honest men at all times hazardous. The opinion of those who have had the misfortune to be obliged to recur to these tribunals is, that it is better to suffer wrong than encounter both the expense and vexation of a resort to them for justice. In the first of these courts the decision is long delayed, fees exacted, and other expenses incurred; and when judgment is at length given, it excites one party or the other to appeal: other expenses accrue in consequence, and the advocates and judges grow rich while both the litigants suffer. I understood that these tribunals were intended to simplify business, lessen the time of suits, and promote justice; but these results have not been obtained, and many believe that they have had the contrary effect, and have opened the road to further abuses.

The country around Manilla, though no more than an extended plain for some miles, is one of great interest and beauty, and affords many agreeable rides on the roads to Santa Anna and Maraquino. Most of the country-seats are situated on the river Pasig; they may indeed be called palaces, from their extent and appearance. They are built upon a grand scale, and after the Italian style, with terraces, supported by strong abutments, decked with vases of plants. The grounds are ornamented with the luxuriant, lofty, and graceful trees of the tropics; these are tolerably well kept. Here and there fine large stone churches, with their towers and steeples, are to be seen, the whole giving the impression of a wealthy nobility, and a happy and flourishing peasantry.

In one of our rides we made a visit to the Campo Santo or cemetery, about four miles from Manilla. It is small, but has many handsome trees about it; among them was an Agati, full of large white flowers, showing most conspicuously. The whole place is as unlike a depository of the dead as it well can be. Its form is circular, having a small chapel, in the form of a rotunda, directly opposite the gate, or entrance. The walls are about twenty feet high, with three tiers of niches, in which the bodies are enclosed with quicklime. Here they are allowed to remain for three years, or until such time as the niches may be required for further use. Niches may be purchased, however,