

seems to have originally meant those families who paid large sums in land tax, being holders of large tracts of land; the *hsiao hu*, in contrast, was the name for the lower taxpayers who made an exceptional payment in copper cash for the *ts'ao liang* (tribute rice) and the *ti ting* (land and poll tax in silver). That the *ta hu* came to mean the privileged taxpayers with the gentry status around the time of the T'ung-chih tax reform may have been caused by the widespread practice of paying taxes in cash for the *ts'ao liang* and the *ti ting* in the provinces in the Yangtzekiang valley in the mid-nineteenth century. A special exchange rate of copper cash against silver, determined by the local government, was quoted when taxes were paid in cash. After the tax reform, the rising value of silver in the T'ung-chih years resulted in a higher exchange rate for tax purposes, which was kept up even when silver was falling in the Kuang-hsü years. The taxpayers, who had to suffer this inequity when paying in copper cash, was forced to use the same high exchange rate even when paying in Mexican silver dollars which circulated widely in the second half of the nineteenth century. Thus the high exchange rate, falling value of Mexican silver dollars and lowering price of rice compounded to threaten the finances of the copper cash taxpayers.

The Late-Ch'ing Public Granaries: The Feng-pei I-ts'ang in Soochow.

by Hirofumi YAMANA

In 1835 a public granary, Feng-pei I-ts'ang 豐備義倉, was established in Soochow, Kiangsu, by the then Provincial Governor Lin Tse-hsü. It burned down in the T'ai-p'ing Rebellion, but was restored in 1866 by Feng Kuei-fen and P'an Tsun-ch'i. The new Feng-pei I-ts'ang was managed jointly by a public granary commissioner appointed by the Commissioner of Finance of Soochow and a gentleman director of the public granary, whose position was filled successively by such illustrious members of the Soochow gentry as P'an Tsun-ch'i, Wu Ta-ken, and P'an Tsun-ch'i's nephew P'an Tsu-ch'ien. To the granary, land was donated by the P'ans and the landlords in Ch'ang-chou, Yüan-ho and Wu Counties. This must have helped them in strengthening their control of the lands they owned. The granary functioned as a famine relief center for the three counties through annual

feeding of the poor with porridge and discount sale of rice in years of bad harvest. The famine relief activities were financed on the grains in storage and the silver deposited with pawnbrokers. The silver, up to the half of the sum, was later kept in the treasury of the Commissioner of Finance, then loaned out to such enterprises as *Su ching ssu ch'ang* and *Su lun sha ch'ang*. The loans were arranged under the guidance of the Commissioner of Finance of Soochow, which was in turn made possible thanks to the support from the powerful landed gentry of Soochow headed by the Gentleman Director of the Public Granary. It is probable that they were given access to the public funds at the Commissioner of Finance's office for their own advantage, in return to making the funds at the *Feng-peï I-tš'ang*, their common property, available for his investment in public projects.

The Eight *otoγ* of Čaqar Tümen and their development

by Tetsuo MORIKAWA

Čaqar Tümen, the most important myriarchy among mediaeval Mongolian tribal organizations, consisted of eight *otoγ*, *Qaγučid*, *Kemjigüd*, *Sönid* and *Üjümüčün* of the Right Wing and *Auqan*, *Naiman*, *Kesigten* and *Tatar* of the Left Wing. The Left Wing *otoγ* first became private fiefs of *Dayan Qaγan*'s sons, and the Right Wing ones were later allocated by succeeding *qaγans* to their sons. The circumstances are referred to in *Erdeni-yin Tobči* with many errors, which should be corrected on the basis of other Mongolian chronicles. The Čaqar *otoγ* were further subdivided as generations passed, as reported in such Mongolian sources as *Gangga-yin Urusqal*, *Bolor Erike*, *Altan Kürdün Mingγan Kegasütü*, etc.

The Principle of *şulh-i kull* as in Abū al-Fazl's *Akbar Namah*

by Yasuyuki OŇA

Abū al-Fazl, author of *Akbar Namah*, in his discussion of the 1580—1582 rebellion in Bengal and Bihar uses the term *şulh-i kull*. Though he blames both the court and the rebels of failure to understand this principle correctly, its true meaning is far from clear. If, however, his ambiguous phrasings are compared to the description of the rebellion found in *Badāoni*