substance—so-called vegetable tallow—from which candles arc made, and which is also used in soap-making and dressing cloth. The butter tree or tallow tree of Sierra Leone is *Pentadesma buiyracea,* a member of the family Guttiferae. The fruit, which is 4 to 5 in. long and about 3 in. in diameter, has a thick fleshy rind abounding in a yellow greasy juice.

**TALLY,** an old device, now obsolete, formerly used in the English exchequer for the purpose of keeping accounts. The tally was a willow or hazel stick about one inch in depth and thickness, and roughly shaped like a thick knife-blade (sec Fig. 1). Notches (see Fig. 2) were cut on it showing the amount

paid, a gauged width of 1½ inches representing £1000, 1 inch £100, 3/8 inch £ro, half a notch of this size representing £1; 3/16 inch is., and the smallest notch id.; half-pennies were rep­resented by small holes. The account of the transaction was written on the two opposite sides, the piece of wood being then split down the middle through the notches; one half, called the tally, being given as a form of receipt to the person making the payment, while the other half, called the counter-tally, was kept in the exchequer. Payments made into the exchequer were entered into an account-book, from which they were trans­ferred

to a strip of parchment, or *teller's bill;* this was then thrown down *a* pipe into the *tally-court,* a large room directly under the teller’s office. In the tally-court were officers of the clerk of the “pells@@ and of the auditor as representing the chamberlain of the exchequer. The teller’s bill was then entered in the introitus or receipt-book by the officer of the clerk of the pells, and in another book, called the *bill of the day,* by the auditor’s clerk. A tally was then made of the teller’s bill, and it was given on application, generally on the following day, to the person paying in the money. At the end of the day, the bill of the day was passed on to the clerk of the cash-book, by whom all the day’s receipts were entered (see the “ Great Account ” of *Public Income and Expenditure,* part ii. app. 13, July 1869, by H. W. Chisholm).

The practice of issuing wooden tallies was ordered to be discontinued by an act of 1782; this act came into force on the death of the last of the chamberlains in 1826. The returned tallies were stored in the room which had formerly been the Star-chamber. This room was completely filled by them, so that in 1834, when it was desired to use the room, the tallies were ordered to be destroyed. They were used as fuel for the

stoves which warmed the houses of parliament. On the 16th of October 1834 the houses of parliament were burnt down by the overheating of the stoves through using too many of the tallies.

The so-called *tally-trade* was an old system of dealing carried on in London and in the manufacturing districts of England, by which shopkeepers furnished certain articles on credit to their customers, the latter paying the stipulated price for them by weekly or monthly instalments (see M'Culloch, *Dictionary of Com­merce)—*the precursor, in fact, of the modern instalment system.

See S. R. Scargill-Bird, *Guide to the Public Records (Calendar of State Papers) ;* H. Hall, *Curiosities and Antiquities of the Exchequer.*

**TALMA, FRANÇOIS JOSEPH** (1763-1826), French actor, was born in Paris on the 15th of January 1763. His father, a dentist there, and afterwards in London, gave him a good English education, and he returned to Paris, where for a year and a half he practised dentistry. His predilection for the stage was culti­vated in private theatricals, and on the 21st of November 1787 he made his *début* at the Comédie Française as Seide in Voltaire’s *Mahomet.* His efforts from the first won approval, but for a considerable time he only obtained secondary parts. It was as the *jeune premier* that he first came prominently into notice,

and he attained only gradually to his unrivalled position as the exponent of strong and concentrated passion. Talma was among the earliest advocates of realism in scenery and costume, being aided by his friend the painter David. His first essay in this direction took the form of appearing in the small rôle of Proculus in Voltaire’s *Brutus,* with a toga and Roman headdress, much to the surprise of an audience accustomed to 18th century costume on the stage, and heedless whether or not it suited the part played. Talma possessed in perfection the physical gifts fitting him to excel in the highest tragedy, an admirably proportioned figure, a striking countenance, and a voice of great beauty and power, which, after he had conquered a certain thickness of utterance, enabled him to acquire a matchless elocution. At first somewhat stilted and monotonous in his manner, he became by perfection of art a model of sim­plicity. Talma married Julie Carreau, a rich and talented lady in whose salon were to be met the principal Girondists. The actor was an intimate friend of Napoleon, who delighted in his society, and even, on his return from Elba, forgave him for performing before Louis XVIII. In 1808 the emperor bad taken him to Erfurt and made him play the *Mort de César* to a company of crowned heads. Five years later he took him also to Dresden. Talma was also a friend of Joseph Chénier, Danton, Camille Desmoulins and other revolutionists. It was in Chénier’s anti-monarchical *Charles IX.,* produced on the 4th of November 1789, that a prophetic couplet on the destruction of the Bastille made the house burst into a salvo of applause, led by Mirabeau. This play was responsible for the politi­cal dissensions in the Comédie Française which resulted in the establishment, under Talma, of a new theatre known for a time

@@@o called from the pells or sheepskins (Lat. *pellis,* skin) on which the records were written. The clerk of the pells was originally the private clerk of the treasurer. His duty was to keep separate records of all monies entering and leaving the exchequer. These records were kept on two rolls, the *pellis introitus,* or pells receipt roll, and the *pellis exitus,* or pells issue roll. The office gradually became a sinecure, its duties being discharged by deputy. Previ­ously to 1783 the salary of the office was derived from fees and per­centages, but in that year parliament settled the salary at £1500 a year. The office was abolished in 1834.