

trying to get enough money to start life by selling lemonade and root beer. I hope they can squeeze a big tax out of Lucky Baldwin. He ought to pay \$50,000 a year, and if he does it will make him feel as if he had 50,000 pins pricking at 50,000 different places in his anatomy. This will not be the case with George W. Childs. He began life a poor boy, but he has never been miserly, and the big income tax he will have to pay will not hurt him. He has made money rapidly, but he has spent it just as freely, and though he made no more than \$600 a year until he was seventeen, before he was twenty he was on his way to fortune. Still he worked once for \$4 a month. Whitelaw Reid, who will have to pay an income tax as big as the President's salary, said not long ago that he was glad to get \$5 a week as a correspondent of a Cincinnati newspaper, and John Wanamaker, another of these prospective big income tax payers, began life by working for \$1.25 a week. Phil Armour will pay a tax on millions. He worked hard in the mines of California to get his start, and he knows the exact value of the tens of thousands of dollars which he will have to pay. It is the same with a dozen other rich men whom I could mention. They all began at the bottom, and the most of them will realize the value of the money they will have to give up. A few of them will, I venture, lie about it, and say that they make less than they do, but many will be honest and turn in to Uncle Sam a fair account of their profits and their losses.

It will be the same with professional men. The best brain and the most skilled fingers of the United States will be affected by this tax. There are a number of lawyers in New York who make many times \$4,000 a year, and there are railroad officials, editors and bank presidents in all the big cities who receive fortunes for their work. George B. Roberts, president of the Pennsylvania Railroad Company, is said to receive \$50,000 a year as his salary, and Chauncey Depew receives a like amount. Both of these men have big estates outside of their salaries, but on their salaries alone they will pay \$1000 to Uncle Sam, and the same will be the case of a number of other high salaried men. The president of the Western Union Telegraph Company is said to receive \$50,000 a year. The president of the Equitable Life Insurance Company gets a like amount, and he is a poor bank president, who does not receive as much as the chief justice of the United States. Bob Ingersoll is supposed to make \$100,000 a year out of his law practice and lecturing. He ought to pay \$2000 of a tax. George Hoadley probably makes \$50,000, and it is said that Bourke Cockran still gets the same amount out of his practice. I know a lawyer in New York who made about \$25,000 last year, and who gets a big salary from a corporation, and is paid in addition \$100 a day whenever he is away from the city on business for it. It is the same with doctors. There are said to be a hundred doctors in New York who make \$10,000 a year and upward, and it is said that Dr. Weir Mitchell once refused a fee of \$25,000 to go over to Europe and back on the next steamer to pay a single medical visit. There are more than twenty doctors in New York who make over \$20,000 a

year, and nearly every profession has its \$10,000 men. Even the preachers will have to pay income taxes. Dr. T. DeWitt Talmage will pay \$160 out of the salary he gets from the Brooklyn Tabernacle, and the assessment on the remainder of his income will call, I venture, for \$500 more. Dr. Morgan Dix will be asked for \$200, and Robert Collyer will give Uncle Sam a like amount. Even the newspaper men will have to pay. All of the big editors will be assessed and a number of the literary men. W. D. Howells will probably give at least \$500 out of his income to the United States treasury. John Brisson Walker will be one whose income taxes will run into the thousands, and Mark Twain will shell out several times as many gold dollars as he made during the days when he worked for a living as a newspaper correspondent here at Washington.

Among the people upon whom this tax will most heavily fall will be the rich women of the United States. Their incomes are better known than those of the men, and the widows of our millionaires, the exact amount of whose estates have been told in the courts, will be assessed at two per cent of all they receive over this \$4,000. Mrs. Stanford will have to pay many thousands every year. Mrs. Senator Hearst will annually pay a fortune to the government, and Mrs. Zach Chandler will be called upon for a large amount. Everyone has heard of the great wealth of Miss Hetty Green. She is said to be worth \$30,000,000 and at six per cent her income from this must be \$1,800,000 a year. At this rate she will pay \$36,000 in taxes. Miss Mary Garrett of Baltimore will be another large tax payer, and there are some women in Washington who could buy diamond necklaces out of the amounts they will have to pay if this bill passes.

FRANK G. CARPENTER.

#### FROM A MISSIONARY.

The following is from a private letter from Elder Angus K. Nicholson, dated at McComb City, Mississippi, January 15th, 1894:

My journey here and subsequent stay in this village has been marked by many scenes and reflections which have left a deep impression upon my mind. The change in manners and customs and in the scenery with which we are familiar is so wonderful in its completeness as to be scarcely credible to one who has not beheld it. Here the wealth of energy and "push" of the westerner are no longer distinguishable. The people are almost entirely without ambition, and display a dearth of life and industry which must be enervating in the extreme.

The tall and seemingly endless woods which stretch far beyond the vision's farthest flight present a picture which often have I tried to grasp but never yet had realized. Majestic oaks and towering sycamores are to be seen on every hand. Here and there are bogs and marshy regions, from which the giants of the forests rear their sapless forms or spread forth their hollow trunks in mute appeal. Pine trees and oaks rise side by side and seem to run a giant race that one might cap the other's topmost bough. The oak is vanquished. Straight to a height of

five score feet the haughty pine tree speeds, then spreads a victor's crown which bristles, green and sharp, like a prodigious porcupine. The beaten oak fights to his last, and then spreads forth his gnarled boughs as if to hie within their shade the deep-laid shame that gnaws within.

But leaving things descriptive, I shall tell you something of my journey. The trip to Chattanooga was, as the society papers would have it, a "most enjoyable affair." Brother Mosley proved himself an intelligent gentleman and desirable companion.

The sun and bleak wastes of Wyoming wore their usual appearance of desolation, which was probably increased by the snow which lay in heaps upon the ground, and the howling of the wind. At Evanston a group of hilarious boys composing a foot-ball team entered the car and at once broke in upon the even tenor of our dreams. One of them accidentally shot off a revolver. The bullet passed through the seat and grazed his knee. Ten minutes later I saw him eating a banana with much gusto.

On the day after our arrival at Chattanooga, we were visited by Elder George A. Smith, whom I have learned to hold in high esteem.

On the following day we visited the National Cemetery, in which 12,958 Union soldiers, who fell during the late war of the rebellion, lie at rest. The entrance to the cemetery is marked by an immense stone gateway. The burial grounds are beautifully planted, and though it is now midwinter, the scene presented is one of sylvan beauty such as I have scarcely seen equalled elsewhere. The white grave stones of the fallen heroes rise clear and bright in the midst of smiling lawns and underneath the shades of peaceful evergreens and red-faced hollies.

Giving way to that atmosphere of solemnity and sadness which seems to hang over the burial grounds of the dead, I wandered aimlessly among the winding paths which intertwine upon the lawn, to mingle art with nature.

While thus engaged, the thought suddenly struck me there might be some one buried there who bore the same name as ourselves. I had not gone more than three steps farther when I descried the following inscription: "3674. Neil Nicholson, U.S. C. T." It seems singular that I should find this, which is probably the only gravestone in the cemetery bearing the same name. The leaves which I enclose are from the cemetery trees, and mother will probably be glad to preserve them.

On the day following I visited what is known as Lookout Mountain, which commands a view of the scene where the bloody battle of Missionary Ridge and Lookout occurred. The steep ascent is made by cable car, which, were the cable to break, would clinch the track and hold fast.

Sixteen hundred feet below winds the majestic Tennessee river, forming the wonderful prodigy known as Moccasin Bend. It is in the exact form of an immense foot. The different positions of Generals Grant, Hooker and other chiefs on the memorable day of battle are all plainly discernible from this height, which, on a day which is clear, commands a view of seven surrounding