to a plain, clean old man. with white locks, 'Pray, Father Abraham, what think ye of the times? Won't these heavy taxes quite ruin the country? How shall we ever be able to pay them? What would you advise us to?' Father Abraham stood up, and replied, 'If you have my advice, I'll give it to you in short: 'for a word to the wise is enough : and many words won't fill a bushel,' as poor Richard says.' They joined in desiring him to speak his mind; and, gathering round him, he proceeded as follows:

"Friends (says he) and neighbors, the taxes are indeed very heavy ; and if those laid on by the government were the only ones we had to pay, we might more easily discharge them: but we have many others, and much more grievous to some of us. We are taxed twice as much by our idleness, three times as much by our pride, and four times as much by our folly; and from these taxes the commissioners cannot ease or deliver us, by allowing an abatement. However, let us hearken to good advice, and something may be done for us: 'God helps them that help themselves,' as poor Richard says in his Almanack.

It would be thought a hard government that should tax its people one-tenth part of their time, to be employed in its service; but idlenesss taxes many of us much more, if we reckon all that is spent in absolute sloth, or doing of note: nothing, with that which is spent in idle employments, or amusements that amount to nothing. Sloth, by bringing on diseases, abso'utely shortens life. Sloth, like rust, consumes faster than labour wears; while the key often used is always bright,' as poor Richard says. But dost thou love life? then do not squander time, for that's the stuff life is made of,' as poor Richard says. How much more than is necessary do we spend in sleep! forgetting that ' the sleeping fox catches no poultry, and that there will be sleeping enough in the grave, as poor Rich rd says. If time be of all things the most precious, wasting time must be (as poor Richard says) the greatest prodigality; since, as he elsewhere tells us, 'Lost time is never found again; and what we call time enough, always proves little enough.' Let us then up and be doing, and doing, always proves little enough.' doing to the purpose : so by diligence shall we do more with less perplexity. Sloth makes all things difficult, but industry all easy,' as poor Richard says; and 'He that riseth late mu t trot all day, and shall scarce overtake his business at night; while laziness travels slowly, that poverty soon overtakes him,' as we read in poor Richard; who adds, 'Drive thy business, let not that drive thee ;' and,

'Early to bed, and early to rise, Makes a man hearthy, wealthy, and wise.'

So what signifies wishing and hoping for better times? We make these times better if we bestir ourselves. 'Industry need not wish,' as poor Richard says; 'He that lives upon hope will die fasting.' 'There are no gains without pains; then help, hands, for I have no lands: or if I have, they are smartly taxed;' and (as poor Richard likewise observes) 'He that hath a trade hath an estate, and he that hath a calling hath an office of profit and honour;' but then the trade must be worked a', and the calling well followed, or neither the estate nor the office will enable us to pay our taxes. If we are industrious, we shall never starve; for as poor Richard says, 'At the working-man's house hunger looks in, but dares not enter.' Nor will the bailiff or the constable enter; for 'Industry pays debts, but despair increaseth them,' says poor Richard. What though you have found no treasure,