

apt to get a shaver. But there, we don't mind it; the colder the merrier, winter's our time of fun: sleighing and skating parties, logging and quiting bees, and other sociabilities unknown to you in England. Ay, we're the finest people and the finest country on earth; and since I've been to see yours, I'm the steadier in that opinion."

"But emigrants in the backwoods have so few of the comforts of civilization," began the other person, with a weak, irresolute voice.

"Among which is foremost the tax-gatherer, I suppose?" was the triumphant rejoinder. "Well, stranger, that's an animal I never saw in full blow till I've been to the old country. I was obliged to clear out of our lodgings yesterday because they came down on the furniture for poor-rate. Says I to the landlady, who was crying and wringing her hands, 'Why not come to the country where there's no taxes at all, nor rent either, if you choose?' Then it would frighten one, all she counted up on her fingers—poor-rate, paving-rate, water-rate, lighting, income-tax, and no end of others. I reckon that's what you pay for your high civilization. Now with us, there's a water privilege on a'most every farm, and a pile of maple-logs has fire and gaslight in it for the whole winter; and there's next to no poor, for every man and woman that's got hands and health can make a living. Why, your civilization is your misfortune in the old country; you've got to support a lot of things and people besides yourself and your family."

"Surely you are not quite without taxes," said the other.

"Oh, we lay a trifle on ourselves for roads and bridges and schools, and such things. There's custom houses at the ports; but if a man chooses to live without tea or foreign produce, he won't be touched by the indirect taxes either. I guess we've the advantage of you there. You can't hardly eat or drink, or walk or ride, or do anything else, without a tax somewhere in the background slyly sucking your pocket."