

bestow a goodly pile of almighty dollars within his capacious breeches pockets. For, dear sir, although such a series of tournaments would undoubtedly be a splendid school for us degenerate sons of Britain's Isle, in enabling us to perfect ourselves in all the manly sports under the immediate supervision of 'Morton Price'—yet alas! we must rest satisfied for the present with the glory of having contended with, and been well beaten by, men who cannot possibly be excelled by anyone anywhere—'out of England'—in any of the aforesaid sports. *J'ai fini. Nix cum arous.*

"There, dear SPIRIT, if you and your readers are not now 'astonished at the power of my elbow,' I beg to assure you all that I myself am perfectly exhausted by the immense draft the above effusion has made at sight upon the previously diminished resources of my brain. (I shall have to take a sea voyage to recuperate.)

"It was managed, however, with strong coffee, and has the merit of being, with a few exceptions, quite original. But as I had somehow, very unfortunately, mislaid my 'French and Spanish made easy,' and 'Morton's last,' containing literally nothing worth stealing, I was obliged, from dire necessity, as from strong habit, to substitute a passage from Burns, and one line from an old song we used to sing at sea sometimes, in 'spite of wind and waves.'

"I luckily tumbled upon an antique copy of Burns, to my great joy, in the corner of the garret, while frantically endeavouring to repair my severe 'foreign loss' as above stated. One word for my Latin phrases, which I am happy to know this person has sufficient intelligence to understand. They were imported from Oxford direct, *per mea propria, persona*, expressly for WILKES' SPIRIT OF THE TIMES, and were intended to be so simple and easy of translation, that 'he who runs'—or rows—'might read,' 'and the wayfaring man, though a fool (I should judge he was a sensible person) might not err therein.'

"The only excuse I can offer for appropriating more than half a column of the SPIRIT (one and a quarter columns appears to be his particular aversion), is the rush of ideas, over which the hand has no control. And that reminds me that to obviate so terrible an evil this