

“‘Cattle, if less than one year old, per head, two dollars. All other, if valued less than \$14 per head, \$3.75; if valued more than \$14 per head, twenty-sivin and one half per cent.,’” read Flannery. “Sure, fleas does not count as cattle, professor. Nor does they come in as swine, th’ duty on which is one dollar an’ fifty cints per head. I know th’ pig, an’ I am acquainted with th’ flea, an’ there is a difference between thim that annyone would recognize. Nor do they be ‘Horses an’ Mules’ nor yet ‘Sheep,’ Some might count them in as ‘All other live animals not otherwise specified, twenty per cent.,’ but ’t was not there I saw refirince t’ tnim. ‘Fish,’” he read, “th’ flea is no more fish than I am ——” He turned the pages, and continued down through that wonderful list that embraces everything known to man. The three Frenchmen sat on the edges of their chairs, watching him eagerly.

“Ho, ho!” Flannery sang out at length.