REPORT No. 2.

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To the Honorable the First Minister of Duffy :-

Sir,—I have the honor herewith to transmit my second and final Report of the Survey of the Lunatic Railroad. This dispatch is sent to you by the Lunar Phueamatic Monographic Association, (Unlimited), whose officers are all men of letters.

My last dispatch was dated from Ski Hi Mountain, which is situated about 17 degrees above its proper level. The survey, as you are already aware, from my former dispatch, was completed as far as Stop-up-Gap. By a most fortunate circumstance I discovered one of the inhabitants, who had for many years been buried in thought, and who was one of the curiosities of the place, suddenly revived, and in a few moments was completely restored to the usual health he enjoyed several generations before. The cause of his resuscitation was produced by the aroma of my breath, which was fragrant with V. O. The inhabitants soon heard of the wonderful phenomenon, and became so intoxicated with delight as to be almost unmanageable. Things, however, were restored to their usual calm, and the grateful Skeri disclosed a scheme by which a direct route could be constructed to the Moon, thereby saving an enormous outlay. Having secured a dead-head ticket, by the Line of Demarcation, Skeri accompanied me on my flight through time. The first stopping place was Misty Islands, from whence I telegraphed you for a subsidy with which to conciliate the inhabitants. The mill and a half was duly received, and I forthwith brought up the place in the name of the great Duffy. This will be an important point for the concentration of ideas upon all subjects. Proceeding from thence in a direct line, we reached Starry Isles in no time, which is a remarkably quick rate of travel, even in this country. With the 21 cents, which I borrowed by mortgaging my breath, I bought up the ring of Saturn and made the acquaintance of second cousin of Mephistopheles, who is here prospecting for his relative, who owns a large territor, below our planet. I prevented the "corner," to which I referred in my telegram, and soon squared the circle of my acquaintance.

From Starry Isles, Skero accompanied me to Moonland, and it is owing to his wonderful tact that the success of this enterprise is largely due. The route from Starry Isles to Moonland is through an infinity of space, and the mode of transit is by propulsion. The intending traveller takes his seat in a sort of bell-shaped instrument, the latter end of which is open. The operator gets off a joke in order to draw you out, and as soon as your cachinatory proclivities are set in motion, you are "off in a jiffy;" your laughter giving sufficient motive power to keep you going until you reach Moonland.

MOONLAND

I have seen the Man in the Moon. This Imperial lunatic is flat-headed, but his head is level nevertheless. The co-operation of the Imperial Government is anxiously sought for by the Government here. I find that the light of the moon is borrowed, at 20 per cent, which is an extortionate charge, and the Lunar Government requests the assistance of the Universal Government to resist this unreasonable tax. I have been "where the moon-beams linger," and it is a most delightful spot. The inhabitants treat and re-treat They are all lunatics. The fairies here are similarly gifted. The wood "f-e-y," which is of Scandanavian origin, means touched with linacy, and so the word "f-e-y ries" is aproposand expressive. The Government is managed by the Monarch. The people are an enlightened people. They wear light clothes—very light. They read light fiction, and every facility for throwing light upon any subject is readily afforded. Nothing heavy or requiring any stretch of the imagination is permitted here. The ladies are charming and graceful, but they have light notions, generally. They bathe in the light of each other's eyes. The men are erect and stalwart. They never mix their principles—or their drinks. They do everything neatly. In