Walt Whitman, "the good gray poet," is so ill that he was unable to send a few lines of congratulatory verse to John Greenlesf Whittier, the Quaker poet, who was eighty-four years old on the 17th lust.

A correspondent writes us that the marriage market in Manitoba would not be overetrained by the importation of young women from Eugland, but that they ought to come properly chaperoned and not expect engagements while stepping from the cars, as is sometimes talked of. No doubt there is room for able women in parts of the Northwest, but in the east there are sufficient for the present.

In the Illustrated London News there is no department better worth perusal than James Payn's "Note Book," but Canadians often have cause to wish the able author of those jottings a more amiable disposition towards the Dominion and its people. Mr. Payn knows everything that is worth knowing-presumably-and speaks of things Canadian in a tone that may be supposed to soltlo whatever subject is under consideration for all time. He frequently scoifs at any suspicion of any good-literaturely speaking-coming out of Canada, or America altogether for that matter, and in so doing exhibits his collossal ignorance of the real state of affairs. He was, we are happy to say, constrained not long ago to give this continent the credit for a piece of original literary criticism which commended itself to his favor. In doing so he had the ill-grace to remark that it was from a quarter from which no sound literary criticism was expected -a slur on our men and women of letters as unmerited as it was uncalled Mr. Payn would do well to remember that his stinging sentences are for. widely read on this continent, and that the wit, even though it resembles a diamond, both to sparkle and cut, should not be directed against those who are not in a position to return the civility. He should not forget that this fine young country of ours is chiefly populated by those whom Britain bore in her flank, and who are in all respects as proud of Britain's glory as if they still lived in the isle "bound in with the triumphant sea." It is not fair to run down everything Canadian in the fashion Mr. Payn is doing, but perhaps when he considers that our literary aspirations are sufficiently crushed he will let us alone and turn his attention elsewhere.

According to the results of the naval manœuvres during the past year the Whitehead Torpedo in practice appears to be a most costly and almost worthless weapon. A record was kept of the discharge of eight of them-being apparently all which were in operation. They were of recent pattern, incorporating nearly all the improvements that have been suggested by many years' experience, and had an extreme speed of about twenty-six knots. In epite of the beauty of their mechanism and the experience of the officera and men in charge, three out of the eight utterly failed to run; three ran but failed to hit anything; one missed its aim and hit something else, but so gently as to make it doubtful whether the concussion would have expluded the charge; and only one hit its mark and theoretically did its work. This great want of success is a disappointment to those who held extreme views as to the deadliness of this immensely costly piece of mechanism. Besides the fact that many of the torpedoes failed to speed, the torpedc-boats were so long in discharging their weapons that in actual warfare they would, in all likelihood, have been absolutely disabled and out of Two and a quarter minutes at close range under a heavy fire is conaction. sidered sufficient to cripple these greyhounds, and each of the discharges, save that of one torpedo which failed to run, was made after a longer delay than was sufficient to permit an enemy to knock the boats to pieces. The success of the torpedo in the Blanco-Encalada affair off the coast of Chili. may have been more from good luck than good management. Its efficiency as a weapon should be further and thoroughly tested by the War Office. The nation is paying a pretty penny for what is evidently an undeveloped combative implement.

The fashion of cutting prices, which has obtained in Christmas papers and some other lines this season, is to be deprecated from every point of view. We do not mean to say that we are not as glad as anybody to have an opportunity of getting things at a low rate—for our means are limited—but we think the system is decidedly unfair to the purchasers at the original price. The first purchasers are valuable, because they help to establish the reputation of a paper or book, but the people who hold back until the price drops ought not to be considered. If a person buys a Christmas paper, or several of them, for fifty cents each when they first arrive, it is not fair to that person to reduce the price to twenty-five cents each for the benefit of those whote purse strings are more tightly drawn. Papers and books st ...d, as far as practicable be kept at a fair, even price, or else those who paid the most money should have it refunded. We speak, of course, of changes within a short time such as the Christmas season. If papers or books can be sold at a profit at a "cut price," then the price from the first shr uid be low, but if the "cut price," means a loss, some means should be taken to prevent the market being demoralized in this way. Many people who purchased "Illustrated Halifax" at seventy-five cents are wishing they had waited until it was "cut," as advertised by one firm last week, and we do not see why, if it can be sold at a profit for sixty cents, the quickest buyers should have been obliged to pay seventyfive cents for it, and if it is being sold at a loss it is not fair to the pullishers and the more conservative dealers. If this sort of thing continues the public will always wait for the "cut," and precious few things will be sold at the first price. In order to adjust matters so that money will not be lost, publishers will then have to name the first rate high, in order to be able to afford the "cut." A nice state of trade, truly, that would be I

K. D. C. Restores the Stomach to Healthy Action. K. D. C. Acts Like Magic on the Stomach.

Extreme youth is not a positive necessity to enable one to partake at times with relish of that popular juvenile beverage, the juice of the cow. Even those who have reached years of discretion, and who are not unfamiliar with the taste of other drinks, may sometimes refresh themselves with the fluid that is said to contain all the constituents necessary for the nourishment of the body. The St. John *Progress* last week sought to be funny by re-publishing, with the heading "Still in its Infancy, Vol. VIII, No. 50," our remarks on the Halifax Creamery's gift of milk to us. Milk is not our usual diet, but we are happy to say we are still young enough to appreciate its merits. The Creamery Company owes *Progress* thanks for the puff.

The section for good resolutions will be upon us in another week, and many an old scarred page in the lives of individuals will be turned down, and new ones started with hopes for a fairer completion No matter how many failures may result; no matter how many firm and good resolutions may be shattered, if only a *few* succeed in laying the foundation of better lives at this time the season will not have come in vain. We may all of us rely upon this, that a "Happy New Year" lies vory much in our own power, and if we live according to the laws of God, and observe those of our country, as well as carry a firm determination to let nothing us dismay, even if fortune does not smile upon us during the twelve months coming, we will at least possess an inward contentment that is better than gold or precious stones. With all good-will we again greet our readers, and wish them a happy and prosperous New Year !

If we were once children, and a grift many of us have been, we know full well the excitement among the yoing ones at this season. All has been commotion, and the increased activity has culminated with Christmas. This time-honored day seems just as full of joy for the youngsters as ever. They still take as lively an interest in it as we did, and we should therefore be ever willing to give them those pleasures which were once our own. What if we are older and less ecstatic than formerly! We must at least not be selfish. Let us always do what we can that those who are yet children may on this day have such gratifications as our conditions warrant. People's ideas, however, are elastic, or rather contractile, in this respect, be it so said to their shame. Let us resolve to err on the right side—that of liberality— and to err on the right side is not to err at all. Let us spend a little more than we think we can spare. After all it will be usually found that we could afford to be generous at such a gladsome time. Our bread thrown on the water will return in the shape of joy to those we hold dear; their joy will become our own. If we become happy, has not the money been put out at a high rate of interest and is it not now returned, principal and increase, in the shape of a buoyant conscience, one which is aware of good done to another; and we further receive from those we remembered, a check for good-will, payable to the bearer, which will be cashed when all other paper is refused. A true friend is far more precious than gold. If you have not found that out, do not doubt it because ignorantly unaware. Be most careful not to stultify yourself in giving gifts; do it not for expediency's sake, making a mere mockery of generosity. Scorn such hypocrisy. Do not hold out the hand to receive another material offering. Desire not to be repaid in kind, but in kindness. You will at least receive the latter, and it is a God-sent balm to the chaffings and scratches we receive by rub-bing against this hard, rough world, whose chief growth seems to be brambles. Those who look sharply among the prickles, however, will find occasionally the luscious fruit, for it is there in season. If our good-will can be of service, we extend it to everyone with all heartiness. Let each one prosper and enjoy whatever comes to hand, for contentment is physiologically equivalent to prosperity.

In connection with the tax reform movement in this city it is interesting to notice that the New York Tax Reform Association has reached a decision quite opposite to that of our association. The Engineering and Mining Journal of New York says :-- "Every one who has given any thought to the subject admits that we are very far from having reached an ideal system of taxation. In fact our so-called tax systems resemble our systems of mining and mining the process of harbarism. The New or taxation. In fact our so-called tax systems resemble our systems or weights and measures, being, like those, relics of barbarism. The New York Tax Reform Association is making a strong effort to educate the people in the following 'planks' from its 'platform:' 'r. The most direct texation is the best, because it gives to the real payer of taxes a conscious and direct pecuniary interest in honest and economical government. 2. Mortgages and capital engaged in production or trade should be exempted from the taxes of taxes on such expital target to put a from taxation, because taxes on such cipital tend to drive it away, to put a premium on dishonesty and to discourage industry. 3. Real estate should bear the main burden of taxation, because such taxes can be most easily, cheaply and certainly collected, and because they bear least heavily on the farmer and the worker.' It is safe to say that overy form of indirect taxation bears most heavily on the poor, the wage-earners and those of moderate means. These are not able to defend themselves and are universally the victims. The rich can always escape. Every man, every poor man especially, should advocate the most direct taxation. He can then learn who pays the taxes; and he will soon see to it that public expenditures are economically administered. The best way for any man to get rich is to hold on to what he gets, and not let his hard-earned means be taken in taxes, whether concealed as an outrageous tariff or as a personal property tax that is paid by the poor and honest and evaded by the rich and dishonest." Our proposed professional tax is being vigorously opposed by the doctors and lawyers—clergymen are exempt from its possible operations,—and they are busy signing a petition against it. Reform for some may not be regarded in the same light by others.

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K. D. C. The Greatest Curo of the Age. K. D. C. The Dyspeptic's Hope,