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> ASTEROID HOTEL, SKY H1 MOUNTAIN, 19th Kino, 17th Cycle.

To the Honorable the First Minister of Duffy :-

Sin,—Taking advantage of a current of air, which leaves here promptly between meals, I have etherealized myself, and have the honor to waft to you my first Report upon the Survey of the Lunatic Railroad, in compliance with your instructions dated March 18th, 1875.

The stupendous undertaking which I have the honor to control, subject to your instructions, has been eminently successful, and I shall give you the details of my transactions in the order in which they occurred.

On the night of the 18th, I left Ottawa in the contemplated elevator at the Russell House, attached myself to a cable wire, and reached London in five minutes, where I purchased supplies of baked beans and perriwinkles. Having concluded my business, which was effected in choice "Billingsgate," I consulted with a poor relation of Professor Donaldson, and hired a soap bubble at a merely nominal figure.

When about five miles high, I took observations, and found I was drifting slowly along upon the right wing of a Volunteer Batallion.

My instructions being to find the shortest practicable route, I cut myself adrift from the baloon, having previously inflated myself with self-importance. I was carried in a breath to Mystery Flats, which is located southeast of the 2nd parallel of U. No, supposing the traveller to be situated in a position in keeping with that latitude. Position in this case is everything. Being out of funds I drew a cheque upon the reins of Government, and was promptly informed that a large draft upon my imagination would be duly honored. Mystery Flats has three distinct currents. The first runs is in the direction of the Ionian Islands; the second is connected by ocean passage with the Straits of Mallaca; and the third rises in a yeasterly direction to Dough Island, spoken of by Baker in his "Kneads of a Traveller." The fundamental principle of my design was to find a good basis on which a pole could be erected suitable for telegraphic purposes. The resources of Mystery Flats are ozokerit candles and palm oil, which are used for lubricating purposes by a portion of the inhabitants. I slept at Mystery Flats that night with a stranger, and started early next morning after affixing scala a cost a bottle of V. O., which I deposited in the "sands of time," labelled "Poison!" I may say that the Queen of the Flats, who closely resembles our pale half-breeds, is desirous of establishing a more intimate relationship with the Government upon most moderate terms, to be agreed upon hereafter

Having renovated my wardrobe, which was somewhat disarranged, I started in a line for Virgin Falls, having been presented with the following address from the people:—

Kinkawally wafts you on your mission to the Moon. He likes your style of business and hopes you'll come back soon. His blessing doth go with you '(O earthly Prince of bricks I You're a valuable accession to celestial lunatics.

Rude Boréas is jealous, but his jealousy won't last, He's a regular bowling swell, of a kind that's rather fust Take no notice of his malice for every one doth know He's a regular rearing lunatic and given much to blow.

Insanity, the highest type, exists in this retreat (In case you get light headed, we'll place you on your feet.) We'll prime you up with liquor made by spirits of the air Of a quality you'll find indeed that's very fair.

Exalted Minister of State our notions rather high We've a splended style of living in our "Mansions in the sky." Our taste for music's very fine, our airs you will admire We play a solo every night on our own Eolian lyre.