OLD KING COLE

By EMMA FRAZER CARSON

One pleasant morning in June old King Cole walked into the court-yard of his castle.

The castle was a large one, and full of a great deal of very gorgeous furniture; but the king always preferred to sit in the court-yard. In fact, the queen objected to his pipe and bowl in the parlor. She said it stained the carpet, and made the curtains smell of smoke.

As the king walked into the court-yard, he gave a sigh; and the three fiddlers who were following him, single-file—sighed, too. They thought it was only polite.

The king turned, and looked sternly at the first fiddler, saidl with dignity:

"Fetch the peach-basket, Sinah."

The first fiddler hastily ran and fetched the peach-basket from a corner, placing it on the ground, upside down.

First he looked particularly to see if there were any spiders about it. The king did not like to sit down on spiders.

"Dust it off!" cried the king, in tones of thunder.

This was the second fiddler's business. He was a very young man, and blushed easily. He blushed now, as he took out his pocket handkerchief and wiped the basket off carefully.

Then the king sat down and sighed again, and all the fiddlers sighed, one after the other, beginning with the first and ending with the third fiddler, who was a very little fellow and always dreadfully frightened whenever the king looked at him.

"May it please your majesty," began the first fiddler.

"It doesn't please me at all!" snapped the king.

"To inform us why you should be so unhappy?" went on the first fiddler, as the first fiddler was proud of his position, and not easily snubbed.

"Well, I have been insulted," began the king. He was angry, but rather glad of a chance to let off a little steam. "As I was coming up the road, just now, I met Little Red Riding Hood—you have heard of her, perhaps?"

"Oh, yes, I have heard of her," replied the first fiddler.

"And she asked me," continued the king, "a most ridiculous question, really, when I think of it, a most absurd, unheard of, impertinent question. She wanted to know how I manage to keep merry all the time. She said she would like to learn how, for she often had so much trouble from wolves and things. What do you think of that, now? Why should she think I was merry. I'd like to know?"

"Please, your majesty," said the little third fiddler, who had been listening with his mouth wide open, so as to hear better, "it's all in the book."

"Hold your tongue, sir," said the king, "and speak when you're spoken to!"

At this, the poor little fiddler wanted to sink through the stones; but not being able, he crawled behind the peach-basket and sat down.

"I think I have been spoken of as a merry, old soul," said the king, thoughtfully, "but to be asked to explain how to be merry is very distressing. It makes me very unhappy!"

A large tear rolled down his cheek as he spoke.

"Your majesty," said the first fiddler, rad to change the subject, "there is Humpty Dumpty."

Humpty Dumpty was just entering the castle-gate. He walked quickly up to the king and began, without stopping for breath:

"I have called to ask your majesty—

"Where are your manners?" cried the king. "Really, people are unpardonable late this morning. It is extraordinary, very!"

Humpty Dumpty took off his hat, and making a low bow, commenced again:

"I have just stopped to ask your kindness, if you would be good enough to tell me how it is that you are always merry?"

Here the king started and frowned at the speaker, who did not observe it, however.

"You see," he went on, "it is such a precious hard work for me to be even decently agreeable. Here I'm expected to sit on a wall all day, just to fall off occasionally for the amusement of somebody who comes up to find out that I can't be put back again. It's rather hard times for a fellow, you'd better believe! So, I think I to myself, 'now here's old King Cole, he's a jolly old soul, perhaps he'd be able to tell a fellow how to enjoy even tumbling off a wall for somebody else's entertainment,' thinks I."

"Sir," said the king, coldly, "you have been misinformed. I am not merry. Do I look merry? Does it look very festive here? Do you think my people are extremely jolly?"

"Well, no, I can't say that you are," replied Humpty Dumpty, with pleasing candor. "You are a pretty glum set, and that's a fact. It looks as if you'd been having a wake all around. But it's a pity, now," looking disappointed, as he turned slowly away, "I thought this was a chance to get a little comfort."

Little Miss Muffet seemed to be in a hurry. She looked over her shoulder all the while, as if she could still see the long, black legs of her ancient enemy following, and running up to the king, with the prettiest little bob and courtesy in the world, he began to talk so quickly that the king, much astonished at this new visitor, could only stare at her without speaking.

"I am sure I beg yur pardon, your majesty, for venturing to interrupt you; but if you only would help me a little!" said Little Miss Muffet. "I have always heard that you were a very merry and jolly old so—of course, I mean gentleman; and I would like so much to know how to feel merry.

"Every time I sit down to my supper, that dreadful, big, black spider will come and sit down beside me, and I am so afraid of spiders. It frightens me awfully. It makes me miserable, your majesty—I keep trembling all over. If your majesty would only tell me how to feel merry!

"Is it very hard work? Did you have to try a very long time, your majesty? Do you think, perhaps, if I felt merry, the spider wouldn't come so often, or perhaps he wouldn't stay so long?"

By this time the king was getting very angry; but, of course, being a gentleman, he could not show his temper before a young lady, so he answered her as kindly as he could:

"My dear little girl, you have made a mistake. Somebody has told you wrongly. I am not jolly; on the contrary, I am very wretched and unhappy to-day. I could not tell you how to be happy, unless it is not to think about our trouble more than you can help. I do not believe the spider means to hurt you. Perhaps he only comes for company."

"I am sorry you are unhappy, sir," said Miss Muffet, looking up at King Cole, with her bright little black eyes; "and you think the spider does not mean any harm?"

"I am sure of it," said the king, hastily; "but run home, my dear—run home. It is very—ahem!—I mean to say it is getting very hot here, I think."

Miss Muffet ran quickly away, being a little relieved in her mind; and, as soon as she had gone, the king pounced upon the unhappy second fiddler, and shook him till his teeth rattled in his head.

"Miserable wretch! Isn't it your business to keep the gate? How dare you let all these people in? Coming to ask what makes me merry, forsooth! 'Merry, indeed! It's enough to make a man hang himself! I never was merry. I don't know what it means; and, by my grandmother's broom-stick, here's another of 'em!"

And before the poor fiddler could collect his scattered wits—much less get to the gate—a tall, thin man, in a shappy patched coat, glided in. His face had an anjous, worried expression, and he looked tired and worn.

"May it please your majesty," began the Man-who-nothing-had, "having heard that you were a very merry king—

"Oh, you did, did you?" said the king, grimly.

He stood still in the middle of the court and fairly glared at this new intruder.

"And being very much troubled at times, I have ventured to come to you. I have to make long and weary journeys."

"Find it pretty hard work traveling fourteen miles in fifteen days, hey?" said the king.

"It is, indeed, your majesty. It is very depressing. To say nothing of the fights with the robbers, and the climbings up the chimneys, and the settings down the other side. Now, if you could only tell me how to feel merry, your—

"But I can't!" roared the king. "How, look here. I'll give you just five seconds to get out of that gate, or you'll feel a good deal merrier than you ever expected to feel in your life! Get out."

The Man-who-nothing-had needed no second warning. He vanished as quickly as he came, and ever after went about wondering how people could have been so mistaken as to call that king a jolly old soul.

King Cole, in a rage, stormed up and down the court-yard. He was furious. Insulted! Outraged! The frightened fiddlers huddled in different corners; not far enough out of the way, however, to avoid an occasional kick from his highness, which was by the way of relief to his wounded feelings.

"A pretty thing, that I am to have all the common low people in my kingdom coming here to find out how to be merry! Because they've got troubles. Troubles! Haven't I got troubles?

"Am I allowed to shake in my own parlor? Don't I sit on a peach-basket for want of decent accommodations in my own house? Hark ye! If another of these detestable creatures gets inside of thes doors, by the Great Jabbersnatch, I'll—

Here the little third fiddler, who was nearest the gate and had been anxiously keeping one eye on it, said, timidly:

"I'm afraid—that is, your majesty, I think there's somebody outside now. If you please, there's a man knocking!"

The king stopped short and began trembling.

The second fiddler ran quickly to the gate, and resting his hands on his knees was just tall enough to put his eye to the keyhole. In this way he could see very well, outside the gates and down the road for quite a long distance.

"Its the Man-from-our-town," he said to the king, in a hoarse whisper, "and he says he wants to see you most particular, sir."

"I won't see him!" gasped the king. "Hes come to ask me how to feel merry. Tell him how how sad I am—do, there's a good fellow!"

"And here's some more!" cried the second fiddler, getting very much excited, and waving his arms about like bannors. "Here's Tommy Tucker, and the Frog-that-would-a-woolng-go, and the Piper's-son and—oh, hundreds! All a marching up the road, your majesty!"

The poor king groaned, and would have fallen down, but his faithful first fiddler stood behind, and propped him up, while the third fiddler fanned him till he got his breath again.

"Oh, tell them to go away, somebody—do, somebody, please tell them to go away! I shall die—I know I shall—if they come here!" he managed to say.

"I will go myself and send them away, your majesty," said the first fiddler, recovering his dignity when there was any ordering to be done.

"Oh, yes," moaned the king, feebly; "send them away, somebody—please do, somebody."

So the first fiddler went to the gate, and waved his hand to the people that stood outside.

"What can I do for you, good people?" said he, in an imposing tone. "The king is very ill, and can see nobody."

There was quite a crowd of men and women, and boys and girls, standing in the road. In front stood the Three Wise men of Gotham, and many other persons that the fiddler knew; and standing far back he could see Humpty Dumpty, and the others who had already called on the king, waiting to see if they might not have better luck this time.

"We want to see King Cole—merry Old King Cole," said the Man from-our-town. "We all of us have pretty hard times to scrape along. Look at me, for instance, with my eyes out half the time, and it's a king's business to make his subjects happy. Now, isn't it, comrades?"

"He's a jolly old soul, they say!" cried the Old-woman-who-lived-in-a-shoe.

"Let him tell us how to be jolly, too."

"No one could possibly tell you how to feel jolly," replied Tommy Tucker, in disgust.

At which the old woman shook her switch at him.

"Do let's see the king, there's a good fellow!" said the Little-boy-who-lived-by-himself.

Then the first fiddler perceived that this was a case for strategy, and he stepped to the occasion.

"The king is very ill," said he, gravely, "and he's amazing low in his mind. He's a weeping like—like fun!"

The people looked astonished—some of them rather indignant.

"That is very strange," said one of the Wise Men of Gotham; "we always heard that he was a very merry king. We all have our griefs, and we thought King Cole was the one to help us."

"You're trying to cheat us!" cried another voice. "Old King Cole is always merry. We want him to teach us how."

"Are you sure he's crying?" asked Tom, much dismayed. "Real tears?"

"Yes, indeed," said the fiddler, solemnly; "he seems dreadful depressed like. He's used sixty-four pocket handkerchiefs this very morning. The queen can't get 'em washed out fast enough. I don't know what we're going to do if something don't happen to cheer him up a bit. Perhaps some of you folks, now, could think of something pleasant-like to amuse him?"

"Amuse him, indeed!" exclaimed the Man-from-our-town, in great disgust. "We came here to be cheered up ourselves; and we might as well go back again, I'm a-thinking!"

"He must be a poor sort of a king, then!" cried Little Tommy Tucker. "What's he got to cry about, I'd like to know? If he had to go without his supper, now!"

"Of course," said the fiddler, condescendingly, "if you insist on coming in, perhaps his majesty would see you—that is, if he could speak for his sobs and tears."

Here some of the outside ones in the crowd commenced to move slowly away and the people in front looked very uncomfortable.

"Oh, no! we couldn't think of disturbing his majesty if he's as bad as that," said one of the Wise Men, hastily. "Perhaps we'd better step in again some other day."

"Just as you please, my good friends—just as you please!" replied the fiddler, blandly.

"Good-day!" "Good-day!" "Hope his majesty will soon be better" said the people, as one by one they turned slowly away.

"Sor sorry you won't come in. Call again, do," said the fiddler, affably, watching them as they all marched down the road, more quietly and orderly than they had marched up.

The fiddler stood stiff and straight against the castle-wall till the last one vanished round the turn of the road and then he entered the court-yard again, carefully locking the gates behind him.

"Have they all gone?" asked the king, eagerly.

"Every one, your majesty."

"What a dreadful, dreadful thing!" and the king shuddered again at the remembrance. "I am sure it would have killed me to explain how to be merry. I am so weak I can hardly speak now. Where's that little secundred?"

"Here I am, your majesty," said a meek voice from the corner.

In truth, the third fiddler had not been having an easy time of it during the last fifteen minutes.

"Bring my pipe and bowl!" shouted the king: "and you'd better be quick about it, too!"

The little fiddler flew, and the king drew a long breath.

"Fetch the peach-basket, sirrah!" said he.

The second fiddler had it out before the king had finished speaking. He dusted it off, and looked carefully about for spiders without waiting to be told.

Then the king sat down, and when he had his pipe in his mouth, and his bowl on another peach-basket beside him, he felt decidedly better, and looked graciously at the three fiddlers, who all stood in a row and bowed, beginning with the first and ending with the third fiddler. They felt that the world was turning around properly once more.

"I think we might have a tune," remarked the king.

So the three fiddlers got out their three fiddles and struck up the old tune:

"Oh, there's none so rare
As can compare
With Old King Cole
And his fiddlers three!
Two diddle-doe, diddle-dee, diddle-dee!"

"Ah!" cried the king, as he raised his glass and drunk his own health, with three times three, "I am myself again! There is no recipe for being merry like forgetting all about it!"

The House of Mystery

When Jealousy Casts Its Ugly Shadow Across the Path of True Love, Only the Unexpected Can Avert a Tragedy. To Philippa and Ned, the Jealous Young People of This Thrilling Story, There Came Suddenly a Peril Which They Had to Face Together or Perish.

By Richard Atwood.

Philippa Exeter, the handsome, well-built girl riding in the second rank of the cycling club on its way to Riverdown, flushed crimson at a fresh witticism. It was lucky, she thought angrily, that it was too dark for her sudden color to be noticed.

As quietly as she could she let herself drop back to the tail of the team.

It was too bad, she told herself bitterly, of Kitty Claire. Just because Philippa and Ned Keither had been good friends, Kitty had been suddenly moved to make them the subject of her jokes all day.

Amusing to Kitty, perhaps. When she had suggested to the rest that Ned Keither, rather shy and nervous as he was, and the reserved Philippa were in love, things had become trying for them at once.

The two had grown awkward straightaway, and half way through the day's run had openly quarrelled, much to the joy of the mischievous Kitty.

"Kitty Claire's a jealous little cat, and Ned is an awkward fool," Philippa told herself.

Just then she heard a sudden pop. A puncture? "I'll catch the rest of you up in a moment," she told the boy in front. A minute later, alone in the dusty road, with the red reflectors of the team growing dim, Philippa dismounted, and examined her tyre. In her present mood she didn't want help—from anyone.

Nevertheless, it was a nasty job. A quarter of an hour passed, and found her still patching a nasty tear, by the light of her lamp propped up on a bank.

She was making headway with the job when she was interrupted. A cyclist came spinning down the road, and dismounted by her.

"Hallo, Philippa! What's keeping you?"

She looked up.

"I don't see that it's any business of yours, Ned Keither," she told him coldly. "I'm not so anxious for your company as you seemed to think this afternoon, anyway."

"The rest sent me back for you," Ned, awkwardly. "Let's give a hand, anyway."

He mended the puncture in silence, except for an icy "Thanks" from the girl. They mounted and rode off after the team.

"Have to catch them up," ventured Ned, breaking the silence suddenly.

"Obviously," Philippa told him more freezingly than ever. In the distance a growl like thunder was heard, and rain began to fall. The two put on speed. The team were stopping at Riverdown that night.

"I say," said Philippa suddenly. Necessity forced her to speak. "Look at that signpost! We're off our road! We must have taken the wrong turning."

The pair halted. It was the fact, and things looked nasty. Charming as was the countryside the club had chosen for its week-end spin, it was desolate. They had not passed a soul. They took what seemed the most hopeful route, but another half-hour found them still far from anywhere, and very wet.

"The first house we come to, we put up for the night!" suggested Ned.

Philippa was going to answer sarcastically, but mutual misfortune had blunted the edge of the quarrel.

"And the sooner we get to one the better. I say, it was decent of you to come back to me. But I wish I hadn't got you into this mess, too."

"A good thing I am here," Ned told her. "Look, there's a light."

They slowed down. Across the fields, a good way off in the dark, a dim yellow light flickered. Ned dismounted, and made for a gap in the hedge.

"Shelter at last," he suggested.

Philippa laughed and the wet pair pushed their machines up a muddy track towards the guiding light.

Farther off then had expected, a big house rose up against the night. The only light was from the back. They pushed on up the drive to the steps before the front door, and Ned knocked heavily.

There was no reply to his repeated knocks. As he turned puzzled to Philippa, who was at the foot of the steps holding their machines, she exclaimed:

"Look! the light's gone out!"

"Praps they've just gone to bed," suggested Ned. "Well, round to the back we go. They can't refuse us."

They made their way to the outlying wing at the back from where the light had come.

They found the door. Ned knocked, and, getting no answer, tried the handle. After a moment's hesitation, they stepped into a stone kitchen.

Ned detached his lamp and put it on a table.

"Come on in," he said. "I'll go and find the people here, and tell them we want shelter."

Philippa brought in the machines, while Ned, taking a lamp, went off into the passage beyond.

"Something funny, Philippa," he told her. "I've been over the house, and it's empty. No people—I called out on every floor—practically no furniture. Been everywhere except the cellars; the door leading down is locked."

"But there was a light!" protested Philippa. And there have been people here lately. Look!"

They inspected the stone kitchen in which they were standing.

On a table were some dirty cups. In a cupboard were wood and paper, and in a pail before the empty hearth was a good supply of coal. A kettle stood in the grate.

"Might almost say we've wandered into a house of ghosts," suggested Ned, cheerfully.

Philippa shuddered. Intuition told her something was wrong about this mysterious house of vanishing lights and unseen inhabitants. She didn't say anything to Ned, however.

"Well," she remarked, "the best thing we can do is to make a fire. We shall be warm and dry then for the night. I don't believe in ghosts, anyway."

A few minuter later found Philippa, with Ned's assistance, persuading a rather reluctant fire to light up.

Half-way through the task Philippa spoke suddenly.

"I say, Ned, I've been an awful pig to-day, and I'm sorry. It was really Kitty Claire's fault, suggesting we were in love and trying to make us both look fools. . . . So that we tried to show we weren't, and quarrelled."

Philippa's rich, dark complexion grew crimson as she spoke. Perhaps, though, it was just the reflection from the burning wood.

"It wouldn't be such a bad idea if we were," supposed Ned, hopefully.

An amused light sparkled in Philippa's dark eyes as she carefully laid on another piece of coal.

"It would make Kitty mad, anyway," she laughed. The fire was now burning cheerfully.

"And now," suggested Ned, rising, "I've got an idea. I saw some rugs in one of the rooms upstairs. They'd be something to sleep on better than stone, anyway. I'll go for them."

A little later he returned with a few rugs. There was hardly a luxurious supply of them, but Philippa, who always took her troubles cheerfully, laughed as Ned regarded his meagre findings ruefully.

"Better than nothing at all events. I think, I'll take my shoes off, anyway!" remarked Philippa.

"Praps there are more," suggested Ned, optimistically. "I'll go for another prowl."

He picked up his lamp, and went off once more. A few minutes later, returning, he looked round the room in amazement.

Philippa was gone!

He flashed his lamp round the kitchen, and called her name. There was no answer.

Ned could hardly believe his eyes. What had happened to her? Her shoes were on the floor, still warm—but the girl had vanished as completely as if the floor had opened up beneath her.

He stood for a moment puzzled. An eerie sensation crept over him. This forsaken house of lights that disappeared like ghosts—what strange and terrible things might not happen here?

He pulled himself together, though, and set off, lamp in hand, to search the house. It was as empty as ever, and no Philippa answered his anxious calls. After wandering through the dark passages of the rambling old mansion, he found his way back to the kitchen.

Then, with a sudden idea, he moved to the door. Might she be outside? It was locked! Ned went pale for a moment. Whoever was responsible for Philippa's disappearance was determined that he too should not leave the house. They were both trapped—far from help.

At any rate, Ned decided, there was a human agency at work! Someone, unseen, was loose—perhaps dogging his footsteps!

He glanced round for a weapon. On the cupboard door was a soiled towel on a roller. Ned detached the roller and felt it critically. It would be of some use against the mysterious marauders!

Then Ned thought rapidly. There was only one place where they could have been hidden, when the cyclists came in—in the cellars, below the barred door, and one, one of them was loose in the house, waiting to catch him unawares. For, while he was touring the house, someone had returned to lock the kitchen door.

Ned made his plans. He took off his shoes and stole noiselessly to a corner by the barred door. There, with uplifted roller, he waited for the raider to return.

His plans were well laid. Five minutes' suspense; then quiet footsteps were heard, and Ned in his corner caught sight of a man coming down the passage.

Just as the man put his key to the door, Ned brought his roller down. It did its work effectively; the man fell stunned. Ned dragged his prostrate enemy into the shadows, opened the door and went down a flight of stone steps. There was a patch of light at the foot of them.

Then, roller uplifted, Ned emerged cautiously into a big cellar. The enemy was not there. But in a corner sprawled Philippa. She had been tied up with rope and gagged by her captors.

Ned ran across the cellar and untied the gag. While he undid the ropes, Philippa explained in a rapid whisper.

"There are three of them in the house. We've stumbled upon some secret, and they don't mean us to get out alive. I was taken by surprise from the back, gagged, and carried down here. Then, after giving me a few kicks, they left me to you."

"Well, they've one out of action," said Ned cheerfully. The crisp tone of him brought, his resourcefulness to the other one."

Philippa rose to her feet a little cramped, but ready for action. She tossed her black hair out of her eyes and glanced round for weapons.

The cellar, lit by an oil lamp, was practically vacant. A heap of firewood lay in a corner, and some garden tools. As she was glancing round, the sound of footsteps was heard above. The other two were coming down!

Ned and Philippa, crouchers with excitement, crouched in the shadows, waiting to make a sudden spring. Unluckily, Ned's roller was on the other side of the cellar. But, as it was, the two intruders were taken suddenly by surprise.

Ned flung himself on one with a sudden jolt to the jaw that sent the man rolling, while Philippa collared the other, and brought him to the ground.

Taken unawares, the two captors nevertheless fought desperately. They were both beefy, heavy individuals, very bad trainings; their opponents were both athletic young people. Ned was thin but wiry, and as his man staggered up he sent him to the floor again with another upper cut to the jaw. Philippa had scrambled on top of her fallen enemy, who was still making frantic efforts to rise.

Against the wall, the cyclist's keen eye noticed the man's hand go to his pocket. Like a flash he was on him, his sinewy hand on the other's wrist.

Ned dragged out a revolver and the fight was up. Ned didn't know how the revolver worked, but that didn't matter, for his enemy was unaware of it. His hands went up like clockwork.

Ned stepped back, and by Ned's direction moved alongside his partner. While the cyclist covered them with the revolver, Philippa tied up the men's hands and feet with the cords they had used for her.

Ned and Philippa dragged the other man, who was still unconscious, and ranged him against the wall with the rest.

Ned surveyed his three defeated captives.

"Well," he told them cheerfully, "the game's up now, you know. I'm going to get the police to take charge of you all. I rather fancy they will be very anxious to keep some of you. Now, one of you can go to the nearest police station and fetch them. If you don't get hurt when I'm gone, I'll let you go when they come. Which one of you will go?"

After a few minutes' consideration, one of the men said he would go. Ned untied his legs, and gave him the necessary directions. While Ned covered the captives with the revolver, Philippa ran off to the station.

About four minutes later, footsteps were heard, and Ned, in his corner, caught sight of a man coming down the passage. This man, Ned thought, was the man he had tied up. Ned was right. The man was followed by a crowd of men, who, at the sight of the revolver, fell back in alarm. Ned explained the situation. The men were all detectives, and they had come to take charge of the prisoners. Ned and Philippa were free to go home.

OLD CUSTOMS BARRIER "THE OCTROI" ATTACKED

Ancient French Tax Called Both Unnecessary and Archaic

Paris.—Perhaps the most archaic thing to hamper the free movement of trade of the many economic barriers that proceeds in Europe is the French octroi. Renewed assaults have recently been made upon this system of taxation, a heritage of feudal times, and many towns have abolished it.

The octroi is a municipal customs tax, a privilege granted to the towns to levy taxes upon commodities passing inside their walls. It is applied to-day especially to foodstuffs, wines, game and gasoline. Farmers' carts and commercial trucks are stopped at the gates of the towns, just as at international frontiers, and their cargoes are examined and assessed.

When one approaches a French town in a motor car, one of the first things one sees is a little building marked "Octroi"—an advanced outpost of municipal authority. Often there is nobody there, the tax gatherer evidently being well acquainted with the hours peasants wagons usually pass.

When on duty he wears a uniform, or at least an official-looking cap. He passes a quiet, semi-rural life at the edge of the town. He knows he is not going to be able to check up on each package of taxable goods that enters, so he applies a rule of reason of his own.

The medieval system of assessment has not been adjusted to modern times. Occasionally, but rarely, one meets an octroi agent in a railway station who asks: "Have you anything to declare?" but who seldom further than that.

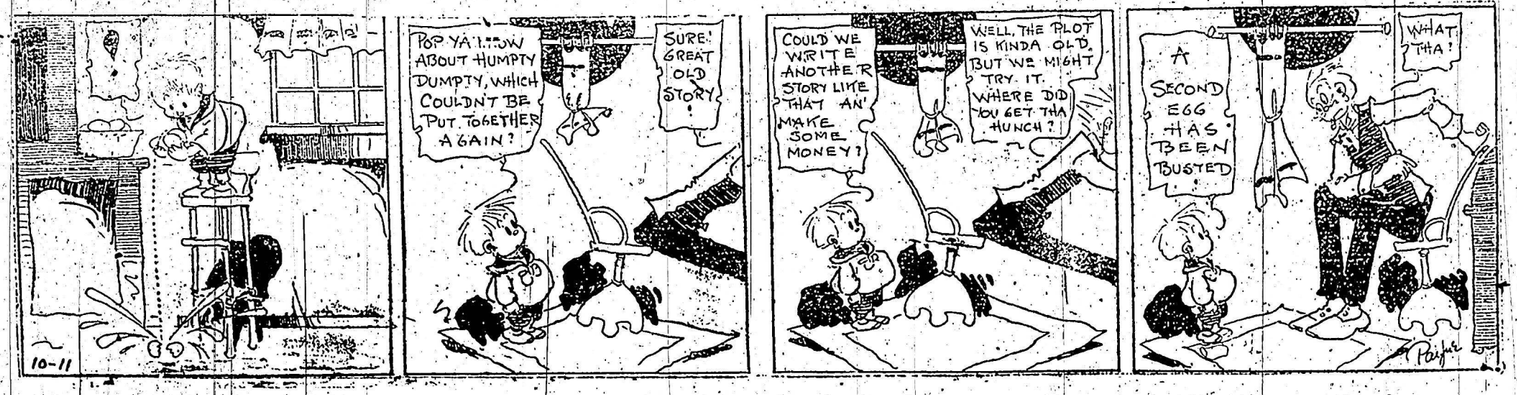
At every gate of Paris, however, the octroi is on the job. Not a motor car passes, entering or leaving the city, without being stopped. Going out, the chauffeur announces the approximate amount of gasoline he carries and receives a paper slip entitling him to re-enter with that amount. No check is made, the word of the chauffeur sufficing. But the formality of stopping to get the ticket thousands find annoying, especially on Sundays and holidays, when the traffic moving out of Paris resembles that which chokes the roads of New Jersey and Long Island on Summer week-ends.

Lyons, an enterprising industrial city, abolished its octroi in 1901. Between 1904 and 1914 other towns—240 in number—did likewise, and sixty-five have foregone this privilege since 1921. There remain about 1,100 French towns that maintain, nominally at least, the octroi agent at their gates.

A recent report showed that the average cost of collecting this revenue was 29 per cent. Paris did a little better, spending 12 per cent. of the receipts upon collection. Lyons had had the privilege of octroi since 1295 and Paris has applied it since 1377. Such taxes have been suppressed in all other important countries, Belgium having abolished them in 1860, Prussia in 1875.

Alsace and Lorraine are the only parts of France that have freed themselves from the system.

SMATTER POP—By Payne.



Breaking It Gently.

Not Another Drop.

"I guess that stage hand has given off."

"How so?"

"I heard him say he intend to give to touch a drop again."

Phyllis—"I'll give Reginald credit for getting me a nice engagement ring." Dora—"I understand that's what the jeweller did, too."