

The Journal.

ISSUED BY

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An insurance exchange speaks thusly of one of our citizens: Mr. C. F. Mullins, General Manager of the Commercial Union Assurance Company so conducted the affairs of his Company during the past year as to again add to its net gain. Considering the past year 1883 was one of the most disastrous to insurance companys. Mr. Mullins may well feel proud of the record." All we can add is, Its just as we expected.

The city election this year will probably be attended with more than the usual activity on the part of voters. Many believe, or profess to believe, that the high pressure element, so called, are running things *rather too extravagantly*, and that more conservative men must be elected to serve in their stead. We like to see such an interest manifested; not that all which may be said on this point is true, but for the very good reason that it is the duty of each and every man to proclaim his views on this all-important matter.

A firm in Chicago known as Riley & Co., induced the Board of Commissioners of Cook County to employ them to unearth, as it were, investments made by capitalists and others, "upon which no tax was paid." It would seem perhaps at first sight, that such a course of procedure was not at all improper or could possibly be accompanied by results of a disastrous nature, but, upon second thought, it will be clearly seen that such a measure if carried into effect would prove one of the worst "jobs" possible. In the first place this money is taxed, if not as money, it is taxed as realty, and to be taxed as money, would be double taxation. We cannot figure it out in any other way. If much of the capital now loaned upon realty should be treated in this manner, there would very shortly be a great reduction of loanable funds, rates of interest would advance to correspond, and the borrower would be the one to suffer in the end. "But" says one "why should capitalists be thus exempt from taxation?" They are not. Its true many escape paying their just dues, but we are not endeavoring to argue this question. The point which we desire to make clear is that if money is taxed at all the borrower pays it. To illustrate: if the tax on money was abolished, its supply would materially increase, and rates of interest would of necessity be even lower than now. The Board are now talking of rescinding their action and no doubt will

Write Her a Letter To-Night.

Don't go to the theatre, club or ball
But stay in your room to-night,
Deny yourself or the friends that call,
And a good, long letter write—
Write to the sad old mother at home,
Who sits when the day is done,
With folded hands and down-cast

eyes,
And thinks of the absent one.
Don't selfishly scribble, "Excuse my haste,
I've scarcely the time to write,"
Lest her brooding thoughts go wandering back
To many a by-gone night;
When she lost her needed sleep and rest
And every breath was a prayer
That God would leave the delicate babe
To her tender love and care.

Don't let her feel that you've no more need
Of her love and counsel wise—
For the heart grows strangely sensitive
When age has dimmed the eyes.
It might be well to let her believe
You never forget her fate;
That you deem it a pleasure when far away,
Long letters home to write.

Don't think that the young and giddy friends,
Who make your pastime gay,
Have half the anxious thoughts for you
That thy mother hath to-day.
The duty of writing do not put off—
Let sleep or pleasure wait,
Lest the letter for which she looked and longed
Be a day or an hour too late.

For thy sad old mother at home,
With locks fast turning white,
Is longing to hear from her absent one—
Write her a letter to-night.

Josh Billings on Infidelity.

Did you ever hear of a man's renouncing Christianity on his death-bed, and turning infidel?

Gamblers, nor free thinkers, haven't faith enuff in their profession to teach it to their children

No atheist with all his boasted bravery haz ever yet dared to advertise his unbelief on his tume stun.

I never hav met a free thinker yet who didn't beleave a hundred times more nonsense than he kan find in the Bible ennywhere.

It is always safe to follow the religious beleaf that our mothers taught us—there never wuz a mother yet who taught her child to be an infidel.

A man may learn infidelity from books and from his associates, but he kant learn it from hiz mother, nor the works of God that surround him.

Unbeleavers are always so reddy and anxious to prove their unbelief, that I hav thought they mite be just a leetle doubtful about it themselves.

The infidel in his impudence, will ask you to prove that the flood did

occur, when the poor idiot himself kant even prove to save his life, what makes one apple sweet and one sour, or tell whi a hen's egg iz white, and a duk's egg blue.

If an infidel could only komprehend that he kan prove more bi hiz faith than he kan bi hiz reason, hiz impudence would be much less offensive.

When I hear a noizy infidel proklaiming hiz unbelief, I wonder if he will send for sum brother infidel to cam and see him die, I guess not. He will be more likely to send for the othodox man who engineers the little brick church just around the corner.

Barrister and Attorney.

An English lawyer writes from London to *The New York Evening Post*: We are interested to perceive by the news, apers that the visit of the lord chief justice has revived in the United States the consideration of the respective merits of English and American systems of the organization of the legal profession. The matter well deserves to be weighed, but those who on your side suppose that Lord Coleridge, or any other single person, however influential, could bring about any change in our English arrangements, are mistaken, for the arrangements are deeply rooted in the customs of the country. I am not assuming that Lord Coleridge has been convinced of the superiority of the American plan; but, even if he were, and if all the eminent judges and barristers who have this year visited the United States agreed in such an opinion, we should still be a long way from altering a system which has so intertwined itself with the habits and thoughts of our people.

Your readers probably know that in England, the barrister has the sole right of audience in all the superior courts—that is to say in the high court of justice, the court of appeal, the house of lords, and the privy council—as well as in the old local courts of record, some of which still survive. His services are supposed to be purely honorary, and therefore he can not be sued for negligence in the conduct of legal business; however serious the loss which his negligence may cause to his client, while for the same reason he cannot recover his fees by process of law, not even if he has made an express bargain regarding the remuneration to be given him. He is not permitted to enter into partnership either with an attorney or with another barrister, nor does he receive business direct from a client, but only (with certain not very important exceptions) through the intervention of an attorney. His position is therefore, both worse and better than that of an American lawyer—worse, in that he depends entirely upon the favor of the attorneys, and can not get on except by being known to them; better, in that he is supposed to have a somewhat higher social status, is not liable to pay damages for any mistakes he may commit, and is relieved from some of the more troublesome parts of a lawyer's duties. Among these last must be reckoned the getting up of a case for trial; examining accounts; inspecting documents; collecting evidence, and seeing the witnesses.

American lawyers find it hard to understand how a case can be properly conducted in court by a counsel who sees the witnesses for the first time when they step into the box. They fancy that he must find it difficult to examine them properly, must omit some material points and stray off to dangerous ground by putting questions which had better have been let alone. They conceive that there must be considerable loss of time, waste of power, and general risk of inaccuracies and mistakes when the collection and presentation of a large mass of facts are divided between two

sets of persons—a firm of attorneys and a senior and junior counsel. These difficulties are much less felt in English practice than any one unfamiliar with it could suppose; partly because they apply equally to both sides in a contested case, partly because our counsel acquire a practical dexterity in handling witnesses which enables them to guess pretty correctly what it is safe and what it is unsafe to ask a witness. Sometimes, no doubt, there is a miscarriage of justice, but there are also advantages in having the case presented by a person who brings a fresh mind to it, and who has not been too much identified with the client and the client's ideas and feelings, as a zealous attorney is apt to be. Even supposing, however, that the American plan is better calculated to bring the whole matter fairly before the court, and admitting that it ought to be more economical of money and time than the English, it by no means follows that it is likely to supersede that which has been so long established among us.

"The way a murderous attack is now defined is: "Assault with intent to plead insanity."

"How many more times do you wish me to call for this money?" Debtor—"Well, if you never call again I shall not be offended."

Another Narrow Escape.

The palatial residence of W. W. Boyington, at the head of Port Clinton Ave., narrowly escaped destruction by fire on the 3rd inst. The flames when first discovered were eating their way up through the middle of the building, evidently originating from an overheated flue. Carpenters at work upon the new buildings opposite were hastily summoned as was also Col. Turnley the nearest neighbor, their efforts prompt and well directed served to effectually subdue the fiery element, but, not until a loss of \$200 was sustained, fully covered by insurance. During the progress of the fire and for some little time afterward much excitement prevailed in the town. Exaggerated reports were circulated on every hand and it is said women with water pails, basins, and wash-boilers filled with hot water, running with all the energy they could command, was quite a common sight. Again we say an organized fire company is needed.

She Thought It Did.

"We had such a delightful time at the beach," exclaimed the first, as they took seats in the car.

"Did you gain any in health?" asked the other.

"No, I can't say as I did."

"Do the children feel better?"

"Perhaps not."

"Did your husband get rid of his cough?"

"Oh, no."

"Then, to sum the whole thing up, did you really gain anything by going?"

"Certainly we did. My husband made friends with a man from Iowa, and got him to sign a note with him for \$4,000. I should say we did gain!"

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