

and the burden of it all rests upon the consumer. Our government is run at a great expense. A half a billion is needed every year, which if divided between every man and woman would amount to \$8 per capita. Of this our pension roll amounts to \$159,357,558 yearly, which is more than the expense of keeping any one of the standing armies of Europe. This is mostly collected from our import duties and the poor man is paying the duties. The rich man does not consume in proportion to his income as does the poor man—who with the necessities of his large family uses up all he can earn. The Wilson bill, by reducing tariff, proposes to relieve this evil and raise the necessary funds by taxing the rich man's income. What it proposes is to levy a tax of 2 per cent. on all incomes of over \$4,000 and 2 per cent on the net incomes of all corporations. This will be enforced by heavy fines and penalties where deception or fraud is discovered. The objections most generally urged are that it legislates against a certain class. There is no tax not subject to the same objections. The government expends much more for the protection of the rich than for the poor and it is but just that the rich should pay more in return for its maintenance. The per cent. of taxation can be raised or lowered according to the necessities of the case. It is a barrier to socialistic tendencies—tax possessions rather than necessities—equalizes the burdens of tax and has the commendation of successful experience of England, Prussia, Austria and Italy. Mrs. Wheeler vigorously urged many arguments in opposition to the measure proposed and the discussion was very general. A vote was taken before adjournment and it was found that 14 favored the tax while 4 only opposed it.

Sorosis adjourned to meet April 16th with Mrs. Welch. Mrs. J. E. Miller will discuss the Hawaiian situation.

Miss Kate Norman of St. Joseph, is the guest of Miss Mae Burr.

Mr. H. E. Mitchell of Duluth, a talented newspaper man, has been made city editor of the *Call*.

Chancellor Canfield delivered an address in Y. M. C. A. hall last evening entitled, "A Plain Talk to Plain People."

Professor L. A. Sherman, of the State university, has been appointed a member of the faculty of the University of Chicago. He will conduct two courses of study, one of Shakespere, during the summer months. This appointment will not interfere with the professor's work here.

Mr. George H. Carr, of Boston, was in town this week the guest of Mr. Fred C. Howe.

Mrs. D. D. Muir of Denver, is in the city.

Monday evening a very pretty reception was given in honor of Mrs. Bowen and Miss Stoner by the Y. W. C. A. at the residence of Dr. and Mrs. Casebeer. The reception committee which occupied the parlors at the foot of the stairs were Mesdames Bowen, Stoner, Cochran, Underwood, VanBrunt, Adams, Fossler and Welch. A room at the left was decorated with palms and the light was softened by green shades. Here punch was served by Mrs. Hurlbut, Mrs. Pitcher, Mrs. Tilton, Mrs. Lees, Miss Barr, Miss Clark, Miss Winger. The colors in the dressing room were crimson and cream in recognition of the university and made a most effective combination. Mrs. Preston and Mrs. Thompson presided at the tea table and were assisted in serving the guests by Misses Hardy, Helwig, Weaver, Jeanette, Mary Underwood, Charlotte Clark and Ruby Jones. It was with great regret that Mrs. Bowen's friends said good by to her when she left for her new home in Ypsilanti, Mich. She has been one of the most willing of workers in all church movements and as president of the Y. W. C. A. she did much to give a definite purpose to the work. Her place will be hard to fill. Miss Stoner is a pleasant woman and will soon be known to Lincoln through her work in the cooking school and the day nursery.

Mr. and Mrs. Macfarland gave a small card party Friday evening for Mrs. Muir of Denver.

Mrs. W. C. Wilson's card party on Thursday evening was a very pleasant affair. There were eleven tables and the delightful uncertainty of progressing or not progressing gave the usual interest to the entertainment. The honors, a beautiful dolyei and a silk umbrella were won by Mrs. Carl Funke and Mr. W. A. Green, respectively. Those present were Mr. and Mrs. R. A. Perry, Mr. and Mrs. N. C. Abbott, Mr. and Mrs. H. R. Nissley, Mr. and Mrs. Moore, Mr. and Mrs. Thompson, Mr. and Mrs. L. C. Burr, Mr. and Mrs. Wilson, Mr. and Mrs. I. M. Raymond, Mr. and Mrs. E. P. Holmes, Mr.

and Mrs. Hawley, Mr. and Mrs. Fawell, Mr. and Mrs. Oakley, Mr. and Mrs. Carl Funke, Mr. and Mrs. F. A. Brown, Mr. and Mrs. A. S. Raymond, Mr. and Mrs. W. A. Green, Mr. and Mrs. E. D. Green, Mr. and Mrs. Burnham, Mr. and Mrs. W. B. Hargreaves, Miss Price, Miss Hawley, Miss Miller, Miss Harris, Mrs. Muir of Denver, Mr. Cook, Mr. Wright, Mr. Harwood.

The musicale given by the Kappa Kappa Gamma fraternity at the residence of Miss Lottie Whedon last Saturday evening was a most delightful affair. The university and fraternity colors were beautifully displayed in the reception and dining rooms. An excellent program was given. In addition to the members of the fraternity there was a large number of invited guests.

At the presentation of "Panjandrum" by DeWolf Hopper's company at the Lansing last night there was a theater party given in honor of Miss Price and Miss Miller of Chicago. The party included: Dr. Charles E. Spahr, Miss Price, Mr. Frank C. Zehring, Miss Miller, Mr. W. F. Kelley, Miss Bertie Burr, Mr. Charles L. Burr, Miss Anne Funk and Dr. and Mrs. C. F. Ladd. There was a luncheon after the play given by Dr. and Mrs. Ladd.

Edouard Remenyi writes the following characteristic letter to Mr. Howell, director of the Conservatory of Music: MINNEAPOLIS, MINN.—April 4, 1894.—My Dear Mr. Howell:—It is just one week to-day that I rushed like an uninvited avalanche into your good house and conservatory at the same time. My heart absolutely dictates to me to write to you a few words of heartfelt thanks for your kindness, and your wife's kindness shown to me during my too short stay, (too short for me) under your hospitable roof. Please present my best regards to all the inmates of the conservatory, and tell them not to forget too soon the old fiddler who is not so bad as he looks. With best love,

Your affectionate friend,

E. REMENYI.

The Empire is the most enthusiastic of dancing clubs. Members of the club have had their fortnightly balls all winter, Lent not excepted, and now have a plan on foot to continue them through the summer months. The Lansing hall will be exchanged for the Burlington Beach pavilion. The latter is a pleasant place for a summer dance while the water, the music and the shadowy lights all lend a glamor to the scene. The Empire has announced a ball for this evening.

The cotillion given by the Patriarchs Wednesday evening was a very pleasant and successful function. The hall was elaborately decorated with banners and palms and oriental rugs. Lieutenant Pershing and Miss Clark led, and the figures were very pretty. Perhaps the most effective was the sword figure. In this the ladies passed under two long lines of glittering swords. To lead a cotillion successfully grace and dignity and patience and skill "in extenso" are necessary. Lieutenant Pershing possesses all these and the cotillion was a brilliant affair. The following were present: Messrs. and Mesdames C. H. Gere, R. O. Phillips, C. G. Dawes, L. C. Richards, S. H. Burnham, I. M. Raymond, A. S. Raymond, W. B. Ogden, J. D. Macfarland, Mrs. N. S. Harwood, Miss Harwood Mrs. D. D. Muir, of Denver; Misses Weston, Pound, Underwood, Clark, Bertie Clark, Baird, Hardy, Wells, Miller, Harris, Mr. D. G. Wing, Mr. M. I. Aitkin, Mr. Emery Hardy, Mr. Will Stull; Mr. G. M. Lambertson, Mr. Dawes, Mr. Hanna, Mr. Cooke, Prof. Owens, Prof. White, Mr. Raymond, Prof. Ward.

Hunger is the only excuse the democracy can offer for its existence as an organization.

The April skies bend softly down,
The sun shines warm and bright;
The cows will be "tied loose" in town
About tomorrow night.

For garden seeds I've blown my tin,
A ten or thereabout,
And what the cattle don't tramp in
The chickens will scratch out.

Mrs. Languish. "Tired! Oh, so tired all the time!" Mrs. Smart "Well, so I used to be until I began to take Ayer's Sarsaparilla as a spring medicine, and now I don't know what it is to have that tired feeling. Try it, my dear; only be sure you get Ayer's."