would have been fruitless. And to ample of courage and devotion. Mr. Perkins the city owes a debt of knowledged.

In the Harwood memorial service which was offered last Sunday, at All and to have called my friend." Souls Church, Dr. Marsh, Mr. Tuttle, Mr. H. W. Brown, Mr Sawyer and Mr. Henry E. Lewis acknowledged the beauty, strength and heroic devotion of Mr. Harwood's character. Mr. Lewis' appreciation is printed here-

"I speak here today of Nathan S. Harwood because for many years he has been my warm and steadfast friend. From my first acquaintance with him I was greatly attracted by many qualities, one of the most striking of which was his kindly, genial nature. His judgments of men were neither hasty nor severe, but deliberate and generous. He seemed to me a lover of mankind. He had a bountiful fund of good will toward men. His nature was essentially sweet and wholesome and he was grieved rather than embittered by the baseness of ingratitude of others. His love of man was shown in a general way by his public spirit which was never lacking. There was no enterprise undertaken in the city that had the good of its people at heart that did not receive his earnest support.

And at the base of all this was that element which we call character, an element or combination of elements that we all feel and recognize, but find it difficult to define. It was in him a subtle, latent power, larger and comp'eter than anything he said or did, and in intimate acquaintance with him, one felt that anything he might attempt to do was well within his power. There was a dignity, a

his nature.

wounded to death.

that was admirable, but not the less me into close correspondence with strong, who was born comparatively not have time. - Town Topics.

to s'eep every night on the edge of without fear and with as ready a will houses.' irretrievable ruin. The precipice as did that noble servant of an ina few men kept watch by day and by afraid of death, but I do as cheerfully were conducting the business of two something with somebody.

gratitude which has never been ac- tribute to the memory of a brave and twenty-one years old, a man of forty- heritance of minor heirs. To Mr. it a gracious privilege to have known powers, for his experience in China tion of his own principles in the de-

## Taxes and the Fire Department.

The four extra firemen asked for by the fire chief are doubtless needed but Mayor Winnett's veto was nevertheless commendable. Various plans of raising money for this and other necessities have been suggested. If the men who held or are holding county and city offices would but pay the personal taxes they have ignored for ten years or more these firemen might be hired and other improvements made that the city needs. There are over sixty thousand dollars on the city treasurer's books against men who, although not wealthy, enjoy the comforts of life and among them men who, periodically ask for the votes of the citizens of Lincoln in order that they may continue to make a living from the taxes paid by their neighbors and friends. If this sixty thousand dollars could be collected and if the city could be allowed to accept the sixty-five thousand dollars offered by the street car company the money would take us out of the slough into which we have been plunged by successive corrupt city administrations and extravagant councils, by the panic and by crop failures. The \$ 20,000 means more to us now than double the sum in five

serenity and a poise in his bearing phy of Mr. Forbes how large an in- of rare judgment. His letters were that could not fail to impress them- terest, and how large a share he had the inspiration of many acts of the selves on those who were in his pres- in the affairs of the civil war. His administration. He gave his son, his ence, and whether he spoke or were participation in the war was not that time, and large donations of money silent, you readily recognized him as of an officer or of an official but as a to his country. He was a true, conone who governs rather than one who trusted adviser of the different stant patriot. branches of the administration. He In 1884, disgusted with bossism and Our estimates of men are apt to be was a brilliant, sound financier. the spoils system, which neither his superficial, capricious and vain. based While still a penniless young man of remonstrances, nor his influence afas they are on the lesser essentials of only eighteen years he was sent to fected he retired from politics, and rious objection of corner lot locations, being, but in the life that is beyond life China ostensibly as a clerk in the firm thereafter voted for the best man, I cannot doubt that there will be some of Russell & Co., but with private in- irrespective of party. divine administration of equity that structions from the head of the firm At his summer home on Naushon will reverse the incongruities and in- that he should be admitted to the island he gathered about him all his consistencies and insufficiences of firm if he proved competent. Mr. friends. Among them were writers, human judgments, and that charac- Houqua was the chief of the "Hong" statesmen, everybody who was crer will be as the balance weight that or company which then managed all atively great and who shall adjust the scales. Within the the foreign trade of China. This Mr. Forbes an equal. Mr. Emerson past few years it feil to Mr. Har- shrewd, honest old Chinese exporter said of him: "How little this man wood's lot to be a leader in a great immediately perceived the genius for suspects, with his sympathy for men, struggle, wherein but little of praise finance possessed by this stripling of and his respect for lettered and sciencould come to the victor and im- eighteen and gave him his entire tific people, that he is not likely in measurable condemnation to the van- confidence. Mr. Forbes says: "All any company to meet a man superior quished. He could have avoided it, his foreign letters, some of which to himself. And I think this is a but cowardice was not an element of were of almost national importance good country, to bear such a creature were banded me to read and to pre- as he is." He gained a losing victory, he saved pare such answers as he dictated, his city and state from infinite dis- which after being dictated were edited by Mr. Forbes' daughter, Mrs. aster, but he sacrificed his health and usually signed and sent without al- Sarah Forbes Hughes. In obliterateventually his life in the effort. It teration. It was his habit when he ing herself and presenting this truly was a brave fight but it left him could not sell his tea or silks at satis- great man as he was in the light of I honor him for it. I honor him no or America and before I was eighteen biography of a decade. I know of no less than I would honor the gallant years old, it was not uncommon for other in which the style is so transgeneral who gives up his lite on the him to order me to charter one or parent, so unobtrusive, so convincing. battle field for a good cause. His city more entire ships at a time, and load Mrs Hughes' work is so effortless. and his state owe him an enduring them. The invoices were made out In this respect it is even better than In the gathering shadows of not to sales and returns given just as if by his son, and it has more color. unforseen and impending death, he the shipments were my own property, Everyone who has begun to suspect took up his daily walk with a serene and at one time I had as much as half t at life is not worth living should no one knows you. gravity, a cheerful imperturbability a million dollars thus affoat, bringing read this life of a man who was never True. But when I am known I will

tion paid to it.

he returned to China. On arriving Eliot Perkins. in China he found that he had been a partner in the firm of Russell & Co, since January First, 1834. He stayed in China three years and established sition of locating the new city library at maintained throughout life.

of the navy Mr. Gideon Welles to buy to all parts of the city. ships and if possible dissuade England or convince her that it was impolitic to furnish the confederacy with the two rams she had contracted to deliver. From the beginning to the end of the war Mr. Forbes wrote letters of sound advice to Wm. E. Seward, to Governor Andrews, to the members of President Lincoln's cabinet, to the President himself, to senators and representatives, to editors of New York papers, to every man who had a hand on the rudder.

And there is convincing evidence that these letters were not the idle Mr. John Murray Forbes, thoughts of an idle fellow but dis-Life and Recollections, tillations of wisdom from a life of We had forgotten until this biogra- intense activity lived by a gifted man

The Letters and Recollections are factory prices to ship them to Europe day Mrs. Hughes has written the in my name, and the instructions as the admirable life of Lord Tennyson,

days Lincoln and this district went pathetic. He seemed to face death Baring Bros. & Co., and other great poor, yet by force of will, pure goodness of heart and love of his kind Mr. Forbes does not say so, but, I shed happiness and blessing wherwas still there in the morning and grate royal master who on the scaf- think the early recognition of his ever be went. He was never satisfied the situation was the same because fold said, I thank God that I am not genius of good judgment, by men who unless he was giving to, or sharing

night. Without Mr. C E. Perkin's put off my doublet at this time as continents, surprised him. He sailed His direction of the C. B. & Q. rail money and willingness to sacrifice ever I did when I went to my bed.' for China a boy, who had been an road was so successful that it is often himself, Mr. Harwood's devotion So Harwood died, a conspicuous ex- obedient son, a faithful student, a con quoted as the only railroad company scientious clerk. After three years of in which New Englanders consider I offer this small and unworthy responsibility he returned to America, it is perfectly safe to invest the incourteous gentleman whom I esteem five in confidence in his own Forbes' insistance upon the applicataught him the dynamic force of his velopment of the system, its present own character and the instant re- prosperity is largely due. He served spect men of years, wealth and posi- as a director of the road from 1857 to 1898. He was president of the com-Soon after his return young Forbes pany from 1878 to 1881, when he was was married and after about a month succeeded by his cousin, Mr. Chas.

LINCOLN, NEBR, Jan. 18, 1900.

Our attention being called to a propoconnections and a correspondence the intersection of Eleventh and J with Baring Bros., and with Euro- streets, the location seems to us most pean and Oriental bankers that he admirable, being the highest elevation in the city. A building erected there Mr. Forbes' knowledge of ships and would receive such prominence as no values was of great use to the country other locality could possibly furnish, in the first years of the civil war, and would be a credit to the city, state when he was commissioned by the and to Mr. Carnegie, the donor, ranking secretary of war to buy ships for the in prominence with the state capitol navy. In 1863 he and Mr. Aspinwall and the state university: being located were sent to England by the secretary between the two, central and convenient

> F. M. HALL, E. E. BROWN, A. W. FIELD, E. P. HOLMES, L. W. BILLINGSLEY, SAM'L J. TUTTLE, A. E. HARVEY, N. C. ABBOTT, JOHN B. WRIGHT, JOHN T. DORGAN.

LINCOLN, NEBR., January 18, 1900. Editor Courier: The suggestion to locate the city library building at the intersection of J and Eleventh streets, each one hundred and twenty feet wide, has much to commend it. It would be a very sightly location. It would be the best direct view of the capitol building, university and court house, and in close proximity to the business and affairs of two of these public institutions. While not remote, yet not in the immediste vicinity of the center of the business district, and relieved of the noise, dust and confusion of traffic. The sewith the close adjunct of a stable and outbuildings, would be eliminated. Probably ten feet off of the adjacent corner lots along Eleventh street would be donated; so there would be a passageway twenty feet wide on each side of the building and the plat of ground one hundred by two hundred feet for the building, with a lawn around it, would be ample.

By the time the building would be completed, Eleventh street will have completed several blocks of asphalt pavement, making the best wide driveway in the city, relieved of street cars. This place would probably not be over three blocks from the center of population, yet the center of population should not be congested with all the desirable public buildings.

While this location might seriously interfere with many speculative hopes, it would relieve our people of the burden of raising thousands to pay for lots at some of the places mentioned. It will be difficult to suggest a place with as few substantial objections. Respect-L. W. BILLINGSLEY.

At work on your biography? Why.