January 25, 1918.

Mr. & Mrs. W. D. Mackay,

Fairplay, Colo.

My dear Friends: -

I received the good letter from Mr. Mackay a few days ago. It was easily read. It is remarkable that you write so well for one so young. Mrs. Smith, Sidney and Eula read the letter also. We each thought of you and wished that we might see you and have an old fashioned visit.

I, too, have sent in my 1918 Tax Schedule on the Rhyolite mining property to the assessor of Teller County. This property has not been paying any annual dividends to either of us, but we have the satisfaction of knowing that we have had no income tax to pay as a result of gold output from the same. I remember with great pleasure and shall never forget the good times you and Mr. Graham and I had when we were working on the sunny and northern slope of Rhyolite in the summer of 1892. We are but boys yet, then we were just kids. We are as young as we feel and as youtful as are our vision of the future and our mental attitude towards our friends and our surroundings. More and more we are dropping from our language the word "age" and are using more and more the words implying youth, hope, cheer, goodwill, friendship, sunshine, happiness and all the other beautiful words which bring joy to the world.

Hazel and her little family are well and happy. We here are also in good health and find plenty to do and glad we are able to do it. The weather is beautiful. We have had very little cold weather and practically no snow. This morning seems like spring time. I put my shovel, rake and hoe in one corner of the basement out of reach, for fear I might get the spring fever and begin making garden too early. This morning I dug up a basket full of beautiful carrots, which I buried in the garden last fall. They are fine, as are also the winter radishes. Sidney weighs 114 pounds and is growing strong and, I think, developing into a pretty good boy. He eats like a hired man, and sleeps well. His disposition to behave himself and become a good man, he inherits from his mother, while his appetite for eats and sleeps, he naturally gets from his dad. know that you will agree with me in this analysis of my boy's character, because you know the good quality of my

wife, and you may have gone hungry sometimes under our pine bough kitchen on Rhyolite when I ate more than my share of what we tried to so generously supply our hand-made table.

With very kind personal regards and best wishes from myself and Sidney to each of you and with much love to Mrs. Mackay from Mrs. Smith, Eula and Hazel, and sincerely hoping that each rising sun will find you well and filled with the same good cheer with which you have so liberally been blessed, I am, believe me,

Sincerely and respectfully yours,

ISS/EC