We have a distinguished guest today. We'd like to recognize him.

Good afternoon, Representative Kleeb and members of the House Taxation Committee.

I am Abraham Lincoln and [clapping] pleased to be here in honor of my birthday, which is tomorrow.

I have not been to Topeka before, but I did spend a week in northeastern Kansas back in December of 1859 giving speeches in Elwood, Doniphan, Atchison and Leavenworth.

I was born to Thomas and Nancy Lincoln in their log cabin in Hardin County, Kentucky. My older sister, Sara, first took me to school with her when I was seven. She wanted me to play with the other girls, thinking the boys might hurt me. [laughter] One day I was bothering the girls and my sister Sara scolded me, "You ought to be ashamed of yourself, what's to become of you?" "I told her, 'I'll be president of the U. S.'" [laughter]

My father worked me on the farm and also hired me out as a laborer until I turned twenty-one with all my wages going to him. That helped mold my hatred of slavery. [laughter]

I tried several occupations: boatman, general store clerk, postmaster, surveyor, and finally settled on law and politics. I studied law on my own becoming a lawyer. At twenty-five I was elected to the Illinois House of Representatives and served four successive terms, followed by one term as a United States congressman. After that, I returned to my law practice.

One time I represented one of two farmers in a dispute over who owned a mule in the hands of the sheriff. The other farmer testified the mule was a family pet fed on milk. So the judge, lawyers, witnesses and claimants followed the farmer, who carried the pan of milk to the mule. The mule drank the milk. "Try it on the other mules", I suggested. Each of the other five mules in the public square eagerly lapped up the milk. My client won the dispute.

The enactment of Senator Steven Douglas' infamous Kansas-Nebraska Act in 1854 got me back into politics. I eventually became elected president.

That reminds me of a hard-boiled old Democrat who came up to me after I'd won the Republican nomination as presidential candidate in the 1860 election. "They say you're a self-made man". "Yes, what there is of me is self-made". "Well", said the old man, "That was a damn bad job." [laughter]

Some in Washington have accused me of being two-faced. If I had two faces, do you think I'd be wearing this one? [laughter]

I gained the support of the people with my open door policy which I established early in my administration, taking visitors, setting aside several hours a day to take visitors, each with requests of one sort or another. Many felt they were entitled to federal jobs and were not bashful about asking for them. I get so many applications, there are "too many pigs for the tits". [laughter]

Others had elevated opinions of themselves, which reminds me of a man who came to a farm to have a look at a rare specimen of a big hog. The farmer insisted on charging twenty-five cents for the look. The

stranger paid the two bits, started walking away. The farmer called, "Don't you want to see the hog"? "No", he responded, "I've seen about as a big a hog as I care to see for today". [laughter]

I reviewed all court martial orders for military executions. The battle field deserter cases troubled me, and I gained a reputation as a pardoner. Many generals criticized me, arguing this hurt soldier morale and discipline. I once asked Secretary of War Stanton: If the almighty gives a man a pair of cowardly legs, how can he help their running away with it?

When it comes to tax policy, my name usually does not come to mind; but we enacted a lot of tax policy during my administration. Congress enacted, and I signed the revenue act of 1861, creating the first federal income tax in order to raise revenue to support our union forces. Well, it didn't raise any revenue, so Congress enacted the revenue act of 1862, increasing the rates and creating the Commissioner of Internal Revenue.

I get a lot of complaints about our tax laws. And here's what I told the Ohio Regiment in 1864, and maybe this will help you in your deliberations. It went something like this: "I must apologize for the inequities in our tax laws, but if we were to change them so that everyone thought they were fair, unfortunately, we wouldn't raise any revenue". [laughter]

Let me leave you with the words my mother told me and my sister before she passed away when I was age nine. She asked us, "to be kind to our father, to each other and to the world".

Thank you. [standing ovation]