

the increase in the cost of living at 46 per cent, that the teachers were 17 per cent worse off than they were before. "The trusts," he declared, "regulate the cost of what you buy, and the labor unions the cost of what you hire. A coachman gets \$500 a year to care for four horses, and a teacher, who cares for forty children, gets \$360 a year. Where trained nursing and many trades bring the worker \$3 a day, a teacher in Mexico gets 95 cents a day." Men with families can not afford to be teachers, and while Mr. McAndrew thought that in an educational assemblage "the discussion of money was as distasteful as a discourse on a disordered stomach at a Browning club," he urged the teachers to come to an agreement by which an effort might be made to increase their salaries.

A NEW HAVEN (Conn.) dispatch to the Chicago Tribune says: "The American Modern Language association, now in annual session at Yale, has decided that it was not an apple that Eve handed Adam. The association has set aside Saturday morning to discover whether it was not a lemon that caused the trouble in the Garden of Eden. Professor Oliver M. Johnson of the Leland Stanford University of California, who has made a special study of tropical fruit, has been appointed to lead the discussion. He insists that there were no apples in the Garden of Eden."

AFTER INVESTIGATING the "car shortage" Franklin K. Lane of the Interstate Commerce Commission has reported to President Roosevelt. He finds: "It is a fair inference from all the testimony that the real cause of the coal scarcity in North Dakota was such an abundance of westbound traffic at the head of the lakes that cars were not available in the congested state of that terminal for the carrying of coal to North Dakota, a comparatively short haul for a low class commodity." In his letter of transmission to the president Mr. Lane says the report will be followed in due course by the special recommendations of the commission as a whole as to whatever legislation, if any, may be deemed advisable. Referring to the report that the coal shortage was due to the presence of a trust or combination between dealers in coal who fixed prices in the northwest and refused to sell to "outsiders" and "irregulars," the report says: "The commission has gained indisputable proof of an agreement between coal dealers to maintain prices and to boycott all who do not so agree, but there is no evidence at all justifying the contention that this combination is chargeable with the coal shortage prevailing nor that the railroads were party in such a way to such a conspiracy."

THE SIOUX FALLS (South Dakota) Argus-Leader prints a letter from L. C. Campbell charging that United States Senator Gamble who now seeks re-election kept his son on the United States senate payroll from July 1, 1902, to January 11, 1905, and that in 1902 young Gamble entered a school at Port Deposit, Maryland, continuing there until 1905. Mr. Campbell produces the records from the office of the secretary of the senate showing that young Gamble drew pay as a page, folder, and messenger in various sums aggregating \$1,874. He also shows from the year book issued by the Maryland school that during all this time Gamble was a student, taking conspicuous part in the football team and other athletic sports; also that he was first associate editor and then chief editor of the college paper, and later captain of the fire department and, secretary of his class. The Argus-Leader insists that Senator Gamble should explain these records.

GOVERNOR FOLK'S message to the Missouri legislature attracted general attention. Referring to life insurance companies, Governor Folk recommended a standard policy for all life companies, prohibiting discriminating and rebating, regulating the election of directors and requiring non-resident companies to keep at least seventy per cent of the premiums received from Missouri policyholders invested within the state. He also recommended the enactment of a law making it a crime for anyone for compensation to lobby with the members of the legislature. The governor also recommended two-cent passenger fares; a primary law for the nomination of all elective officers including United States senators; registration applicable to all towns of 10,000 inhabitants; making it a felony to register a bet upon a horse race; legislation to suppress bucket shops. Governor Folk said that the liquor traffic should be made to observe law just like any individual. He recommended the amendment to

the anti-bribery law so that witnesses may be forced to testify to relieve them from prosecution by reason of their testimony. He recommended rigid child labor laws, prohibiting a concern or corporation from selling higher in one part of the state than in another, adding a prison punishment for violation of the anti-trust laws, and making the penalty for the violation for the maximum freight law apply to persons, corporations and partnerships; also a statute providing proper penalties for railroad corporations of the directors, employes, or agents of any railroad giving rebates on shipments within the state. Every corporation, he said, should be required to furnish each stockholder with a balance sheet of its business once a year. There should be an annual tax in the nature of a privilege tax of 1.15 of one per cent on the capital stock of all corporations, both domestic and foreign, doing business in the state. He recommended that the people of each city or town be authorized to purchase or own and operate any utility of a public nature whenever they shall vote to do so and to issue bonds in payment thereof.

THEODORE HARRIS, president of the Louisville National Banking company, has submitted through the columns of the Courier-Journal this question: "What article is that in common, daily use by all men and women which, if all the other conveniences we have learned to account among the necessities of life had to be given up, we would by common consent retain?" Mr. Harris says that this is not a conundrum but a question propounded in all seriousness. He says that when the answer is given it will be recognized at once as naming the one thing which we could not do without.

REFERRING TO THE Harris question the Sioux City Journal says: "In propounding the question to a party of friends the Louisville man gave a few clues which may help any one who wants to do a little thinking about the matter. Mr. Harris explained that he had in mind an article or appliance discovered or invented within the last one hundred or one hundred and twenty-five years. In saying that it is 'in common, daily use by all men and women,' he meant to be taken almost literally—that the thing is in use in every creed and class of civilized people and even by some few barbarians. Questioned for further light, Mr. Harris declared that the answer would not be found in any art or any of its congeneric parts; that no manufacturing processes or applications of power need be considered; that the thing in mind is an article of common personal usage, so cheap as to seem insignificant were it not for its relative importance; that on careful study or mature reflection one must inevitably conclude it is the one indispensable thing."

JOHN M. HARLAN, the venerable justice of the United States supreme court, was asked by a New York American correspondent whether he was prepared to say that an increase of federal power is to be desired. Justice Harlan replied: "I served in the civil war as colonel, and have been on the bench twenty-nine years the tenth day of this month. I can say now what I have said in many judicial decisions, and such has been the uniform doctrine of our court, that the federal government has no powers except those delegated to it by express grant, or by necessary implication from express grants. I think the federal government has all the powers it need have for the purpose of accomplishing the objects for which the government was established and that any tendency to enlarge its powers by loose construction of the words of the constitution ought to be restricted. I think the preservation of the states with all their just powers is essential to the preservation of our liberties."

IT IS AN INTERESTING coincidence that a committee of the British parliament has submitted a favorable report on the suggestion to introduce the principle of graduation in the present British income tax, about the same time the president of the United States formally advocates an inheritance tax and shows decided leanings toward the income tax. Referring to the report of the parliamentary committee, the Chicago Record-Herald says: "Many months ago Mr. Asquith, chancellor of the exchequer, expressed his belief in graduation as well as in the recognition of the difference between earned and unearned incomes, or, more strictly, between incomes earned by labor in industry or professional life and incomes earned by accumulated capital.

The select committee that was appointed to inquire into the subject had at its head Sir Charles Dilke, a strong radical, and the public fully expected from it an indorsement of the Asquith ideas."

LONDON CABLEGRAMS say that this committee report will go far toward satisfying those who are demanding progressive or graduated taxation. The Record-Herald says: "The parliamentary committee finds that graduation is practicable in incomes not exceeding \$5,000, and for all incomes in excess of \$25,000 it recommends a surtax, though, apparently, not a progressive one. It also finds that incomes not exceeding \$15,000 can be differentiated as regards their source. The object of differentiation, of course, is to relieve the middle and industrial classes to some extent from the heavy burdens to which they have been subjected since the Boer war and impose a larger part of the national taxes on the possessors of exceptional fortunes, in harmony with the 'ability to pay' principle. The present cabinet is practically pledged to such differentiation. In one sense the British income tax is already 'graduated,' but the graduation is indirect and unrecognized. All incomes of \$800 and under pay no tax at all. On incomes above that amount but under \$2,000 an allowance is made of \$800—that is, the tax is levied on the income less \$800. On incomes exceeding \$2,000, but not above \$2,500, \$750 is allowed. On incomes between \$3,000 and \$3,500 the allowance is only \$350. There is no abatement on any income in excess of \$3,500. These differences in the abatements spell differences in the rate per pound, so that the tax is not strictly proportional. But the friends of graduation demand a tax frankly and avowedly progressive."

GOVERNOR SHELDON of Nebraska has been very generally complimented upon his inaugural address. He emphasized the need for reduction of freight and passenger rates; he urged the passage of a law clearly defining the powers of the new railroad commission, saying that railroads should be deprived of the right to enjoin enforcement of the rate made by the commission pending appeal in state courts; he also suggested that the legislature memorialize congress to pass a law depriving common carriers of the right of enjoining enforcement of rates made by the state commission between points within the state, pending appeal to the federal court. He would have the railroad commission control the telephone companies as well. He declared the action of the Union Pacific and the Burlington in resisting payment of taxes is unfair and unwarranted, and says they lack the noble quality of patriotism. Everything that can be done to enforce collection of the taxes should be done. The new governor warned against extravagance. He says that in prosperous times the state debt should be decreased. He said that in levying taxes the amount of mortgages should be deducted from value of realty, and bona fide debts deducted from the value of personal property. He said the governor should have power to summarily remove heads of state institutions for mismanagement or misconduct. Governor Sheldon said that effective law should be enacted barring lobbyists from the state capitol.

COLLIER'S WEEKLY gives Secretary Shaw and other "prosperity preachers" something to think of when it says: "Prosperity cries, 'More cars!' And the beseechment receives only helpless echoes from the car building companies. These are months behind their orders. The shipper clamors at the railroad, the railroad clamors at the car builder; the car builder does his best, but that best does not keep up with prosperity. In the west there are not cars enough to carry coal to those who need it, nor to move the grain to the flour mills. In the Pennsylvania manufacturing districts millions of tons of freight await cars to carry them to market. It all reads magnificently—something like a man so rich that he can't invest his money as fast as it accumulates. But he is fatuous who sees in this merely a temporary inconvenience flowing from abundance. Prosperity without cars is no prosperity. Coal at the mouth of the mine is not heat or power or light; wheat in the barn, unable to reach the mill, is not flour or bread. And, moreover, manufacturers, mine owners, all producers, do business on credit. To pay their bills they depend on prompt marketing of their output. Goods clogging the factories, and no cars to carry them to purchasers—if this does not spell potential panic, what handwriting is clear?"