APPARENT IN NEARLY EVERY LINE OF BUSINESS.

Commercial Independence No Longer Exists-How the Rich Escape Taxation-Stocks and Bonds Can Be Hidden, Not Houses, Lands or Live Stock

Competition Is Crushed Out.

Ex-President Harrison recently delivered a lecture before the Michigan University on the subject, "Corporation Law and Tax Law Reform," and the New Orleans Times-Democrat comments on it as follows:

The points he chiefly dwelt on and elaborated were, first, the admitted need of reform of corporation law and tax law, and, second, the reasons why profit, the reform is not earried out, and be wound up with suggestions looking in the direction of bringing about the desired reform,

Every intelligent person is aware that corporations control not only our railroads and banks, but almost every form of manufacturing and mercantile adventure. They organize themselves in trusts, which, under the pretense of reducing the cost of preduction of articles, crush out competition and impose what prices it pleases them to impose on articles of general consumption. Everybody knows what the methods of operation of these corporations are, as everybody has to a greater or less extent suffered from them. Not only are they crushing out competition, they are crushing out the independent spirit of Americans.

Supposing, for example, that a grocer in the city of New Orleans were to insist on selling sugar at a figure below that quoted and dictated to him by the sugar refinery combine (the sugar trust), what do we suppose would be the result to him? He would be incontinently ruined by the trust, which would undersell him on every hand until it had forced him out of business and driven him to the wall. And there can be no commercial independence, of course, where this state of things pre-

Readers are equally well aware that the poor or humbler section of the community is taxed for more heavily than the rich. The law takes only realty, which cannot be concealed, but it touch. es not personality, which belongs almost exclusively to the wealthy. The wealthy thus escape taxation on one half of their accumulated property. while the poor are taxed on all of theirs. Comptroller Roberts, of New York, put himself on record the other day to the effect that in 1895 the taxable value of realty in the Empire State was close upon \$4,000,000,000, and that the taxable value of personalty was less than \$500,000,000 in the same year, but he declared that the value of the personalty in the State was at any rate quite equal to the value of the realty.

Now, as ex-President Harrison said. "five-sixths of the voters of the country favor a revision of corporation laws. nmilling the purposes for which corporations may be organized, supervising the issuing of stocks and bonds and putting other restraints upon them. An even larger proportion of our people would give their emphatic support to the proposition that tax burdens should fall equally on all property. They do not now, as every one knows. Lands, houses, live stock and implements of trade cannot be hidden. Stocks and bonds can be, and the assessor has no way of checking the list."

But while the injustice of corporation legislation and tax legislation is to be fought and fought strenuously, it must be fought discreetly and intelligently, not as a red rag is rushed at by a bull. The ex-President suggests seven cardinal points to be borne carefully in mind when such legislation is to be attacked:

First-The people have not only authorized, but invited, the organization of and the investment in these corporations. Second-That the bankruptey of any legitimate business is a public injury. Third-That we must take these things

as our unwisdom, or that of our fathers, has made them. As to the past, we can do little more than mend. Fourth-That the work of reforming our

corporation laws is not for apprentices. Fifth-That corporation law should be general. It is neither wise nor safe to assume that a particular case is a representative one, and to administer the rem

Sixth-That in public affairs the best at tainable good is the thing to be sought. Seventh-That the legislation must b

The reason that corporation law and tax law reform has not appreciably progressed, although legislation has been enacted both by the Congress of the United States and by a number of State Legislatures, is that the legislative bodies are not of much account, according to the ex-President, and that, being untrained in great measure, they bungle their legislative work and leave It in a condition easy to be picked to pleces by corporation counsel, who, Mr. Harrison says, are about the brightest intellects in the United

Sherman's anti-trust law of 1890 has been all but a complete failure. There never has been a conviction, as far as we have heard, obtained under it, although trusts have doubled in number since its enactment, until this last week, when the Western Joint Traffic Association-the most innocent of all combinations—was pronounced by the Supreme Court of the United States to be illegal. The State of New York has various laws on its statute book mak ing the formation and operation of such illegal combinations of capital penal offenses, but the combinations b and flaunt their operations in e of the public as if the laws them did not have existence. is the

POWER OF TRUSTS are sound, sensible and practical, and EDUCATIONAL COLUMN whether they are thoroughly approved or not they will have the result of making people think on the subject-which is the initial step toward the remedy. NOTES ABOUT SCHOOLS AND ing of evils

Nothing for the People, It is strange how dead Mr. Dingley and the other Republican leaders are to the significance of contemporary facts. At the very juncture when the Supreme Court of the United States has struck an astonishing and shattering blow to the organization of business on the plan of conspiracies to precent competition, we see the newly restored party putting all its powers at the service of the trusts, and devoting its energies openly to the framing of a scheme of taxation which is obviously and notoriously based on the undemocratic and nefarious principle of public taxation for private

The party, apparently without the slightest consciousness of what it is really about, is sentencing the protective system to death and committing suicide. The people are swiftly coming by evolution to the point where they will determine whether they are to rule the trusts or permit the trusts to rule them, and the Republican party in Congress is going ahead in the sight of all men doing its best to strengthen and arm the trusts for the battle with the people.-New York Journal.

Oppressive Taxation.

In an exhaustive discussion of the principles of taxation by Mr. David A. steatite instead of the old-fashioned Wells, now running in The Popular Science Monthly, the principle is asserted and supported with a wealth of political | use it without making a protest. Clear authority and legal decisions that the rightful object of taxation is the sup- practice of snuffing out your pupils' port of government and his limit the eyes like so many candles. What, if netual needs of government.

the Democrats of the House founded readily thrown off from the system betheir protest against the Dingley tariff fore they are permitted to lodge and bill. They show that the Republican work harm. Better to work in a little tariff bill violates the principle in both extra chalk dust and have plain white ways. It levies taxes for the benefit of lines on the board than to ruin in short private enterprise and levies far more measure the eyes, and in consequence than the support of the Government re- the happiness of a whole lifetime by quires. In effect, it collects a bounty compelling put is to decipher faint lines for distribution to favored individuals. In an obscure hight, at improper angles and in order that this may be done pro- and all kinds of distances. Study your poses taxes from \$50,000,000 to \$75, environments to protect the eyesight of 000,000 in excess of the Government's your pupils. Let us drop the soapstone needs. The Republicans propose a dou- as a crayon for the blackboard. ble robbery of the people. -Exchange.

Japan and Silver,

Japan will sell no silver, but will comall it can get into legal tender money, even after the adoption of the gold standard. As Japan has no silver of ment that will help to depress the price en nowadays to illustrating in series, is a good thing for the Government. It will be noted in this connection that investors are anxious to place their Cosmopolitan, another "Ottawa," and

Solidly Arrayed. Men who loyally supported the candidates and platform of the Democratic party will go into the great campaign certain types of Indian life. of 1900 unhammered by treachery and For other lessons we mounted views solidly arrayed against the abuses of

The Worst So Far.

far been discovered in the Dingley bill in our way were laid aside as well as of abominations is that on nickel bar outlines of vase forms, statues, coins, buttons for underwear. The present etc. rate of duty is 35 per cent. The Ding- "Gemila" in "Seven Little Sisters" ley rate is 607 per cent. Probably this was made more vivid by views of Sayet been discovered.

Not Unselfish Patriotism.

By lopping off the heads of the bolting officeholders President McKinley causes the friends of Mr. Cleveland to accuse him of ingratitude. It would seem from this that there was some- if the views are to be passed about in thing more than the "credit of the nation" involved in the job of party betrayal executed last year.

A Republican Defined.

A Connecticut legislator defines the eagle to be "a bird that has its teeth into everything it can lay its hands on." If his definition is correct, it makes the eagle an officeseeker and a member of the Republican party.-Ex-

Sage Speaks Frankly,

evade the law as laid down by the Su- tions have, indeed, been characterized preme Court.

The Sensible Thing.

It would seem to be the sensible thing to elect men to office who would attend to the people's business themselves instead of serving under orders from a superior power,

A Russian Telephone.

According to L'Electricien, of Paris, a Russian scientist has invented a telephone far superior to anything hitherto used. With it a man may talk to more than one of his friends at a time, provided they are all in the same room, for it is not necessary to stand near the receiver in order to hear the sound.

The voice issues from a metallic funnel, and may be heard at some distance.

The new telephone has other advan- and increase the opportunities for theotages. Sounds transmitted through it logical discussions. The ordinary salary of teachers in Ireland is about \$200 lose very little of their intensity by lecs than that of the English teacher reason of distance. In experiments made between Moscow and Rostof, a of corresponding grade, and this leads distance of 870 miles, speech, songs and many to believe that a considerable immusic could be clearly heard. A large number of official people were present at the experiments, and the official report was full of praise of the new tele-

phone. When Henry VIII. was writing love letters to Anne Boleyn he declared, "The longer the days the more distant is the sun, and so it is with me and my any of the other dead langwidges. He

THEIR MANAGEMENT.

are of Pupils' Evenight-Advantages of Scrap Books-A Father's Idea of What Should Be Taught His Son Sampson-Educational Intelligence.

Protect the Eyesight,

Take care of your pupils' eyesight. You are morally and professionally bound to guard it from ill use, abuse or neglect. Remove all conditions that tend to strain, blur or obscure it. Do not permit anything in the furniture or surroundings of the room even though it was introduced and ametioned by some one else, who perhaps had more experience than you, and is supposed to be a great deal wiser upon the subject than you are, to remain if it proves to be a source of annoyance to your pupils' sight. Change it at once. Don't fancy that you have no responsibility in the matter since some one else placed it there. Duty has to do with the present, not the past. If the situation is not wisely chosen for the battle, the officer who is in charge will be governed by events; and in the light of subsequent knowledge correct the mistake. and strengthen his position. Each is held responsible for the trust he as sumes. It may have been the rule in the school you are teaching, to use a white crayon, and the same article may still be furnished by the board. Do not your skirts at least from the pernicious there are bits of chalk dust breathed? It is upon this sound principle that These particles of mineral matter are

Scrap Books,

Scrap books carefully planned may be made very helpful. (Note the proviso-"carefully planned,")

This is rendered peculiarly easy for the teacher, from the fact that the her own until she buys it any arrange- leading magazines and papers are giv-One scrap book in our possession coutains views from "Waterloo" from the money in Japan regardless of the silver lits environs. We will mention still others, and how they related to the work

in hand. While engaged in some general lessons on the Indians, we came across some views of the Zunl, Pueblos, also party in 1896 have been chosen as the the Mission Stations of California in Executive Committee of the National the days of Padre Junipero Send, This Association of Democratic Clubs. The gave just the help needed in showing

> of cotton raising, orange and rice culture.

To help impress the Greek stories, all The highest rate of duty that has so the stories relating to them that came

is not the worst that is in the bill, but hara, the Pyramids, the Sphinx and if there is anything worse it has not the Nile. In the same way "Agoonack's" charm was heightened by plctures of Arctic life.

> If these pictures are intended for third year pupils they may be mounted on card board or drawing paper and tied in one corner by a ribbon that can be readily slipped from the punch-hole. the class.

> If these views are for younger pupils to have at their desks, perhaps the scrap book form is better.-Exchange.

London to Have a University. There is reason to believe that the sixtieth year of Queen Victoria's reign is to be made memorable by the establishment in London of a great teaching university. The London university has existed since 1836, but its function has always been limited to the examina-Uncle Russell Sage is merely more tion of candidates and the conferring frank than his colleagues when he says of degrees. This restriction has made the railroad attorneys will immediate- it an imperial rather than a local or ly go to work to discover some way to metropolitan institution. Its examinaby thoroughness and fairness, and have commanded the confidence of teachers and students in all parts of the United Kingdom. Still, the feeling has been growing among scholars that London should have an organized uni-

> than by examinations, and for some twelve years a movement has been going on to make London a great seat of learning. Want No Immigrant Teachers The school teachers of England fear that the educational department will admit to employment in the elementary schools of Great Britain teachers holding the certificates issued by the Irish education board. They argue that this would lower the standard of the schools

versity of its own, which should fur-

nish help and guidance in other ways

migration may be expected. His Idea of Education. A teacher once received the following laughable letter from the father of one

of her pupils:
"Respected Maddum: It is seither my desire nor my wish that my son Samp-son person the study of grammer nor can git along with plain English, and | than \$33,000 a day.

ne he ain't ever likely to be a Physickfan he aln't no need to person the study of fizzyology either, and I don't think their skillions is a proper thing for children to study and I peefer that GREAT VARIETY IN THE STYLES Sampson be konfined to rithmetic, rendta, gogerfy and ritin and the names of the Presidents of our country."

Educational Intelligence. Oxford University consists of twenty-

two colleges. The students of Johns Hopkins Unfversity are not permitted to publish any

periodical. The Washington State Board of Education, as announced by Governor Rogers, is W. J. Hughes, H. B. Walker, J. H. Morgan and Mrs. Rice.

The new bell and clock for Mount Holyoke College is to be provided by the gift of \$1,000 by George Cutler, Jr., in memory of his sister, Mrs. Susan Cutler Jones.

The Indiana House has passed a compulsory education bill, with the small maximum of twelve weeks' required schooling annually for children between the ages of eight and fourteen.

Nine juniors of Yale University were last week brought to account by the faculty for sending a letter to Corbett. the pugllist, extending Yale's best wishes. The signers of the letter announced their willingness to retract the objectionable sentiment.

The new library at Princeton wil cost \$606,000 and will accommodate 2,200,000 volumes, besides a large number of recitation rooms for such classes as require special library facilities This structure, Gehic in architecture will be one of the finest buildings of its kind in this country.

The Educational Club of Philadelphia, has unanimously adopted a resolution, offered by Public School Superintendent Brooks, urging the Philadelphia members of the House and Senate to vote for House bill No. 53, increasing the minimum school term in the State from six to seven months.

Prof. Jebb, M. P., has been nominated by the crown a member of the Senate of the University of London. This is a very happy nomination, as although the Senate of the University of London contains many specialists, Prof. Jebb will be a distinguished addition to the few members who are cognizant of the subject of education generally.

Many business men and educators are signing a petition to the Pennsylvania Legislature to repeal the compulsory vaccination law, or to amend it so as to have it inflict less bardship upon those school children who are not susceptible to the virus. Under the present law a child that is not susceptible to the virus has its arm kept in a state of irritation because of the constant and repeated attempts to make the vac-

One of the most interesting features of the last report of the President of Johns Hopkins University is the state ment that about 800 of the University's graduates, nearly one-half of the total number of graduates, have become teachers. Chicago University has employed 23; University of Wisconsin, 16; Bryn Mawr College, 18; Leland Stanford, Jr., University, 17; University of Pennsylvania, 16; Cornell, 14; Colum-

bla, 13; Harvard, 10, Methods will hold its eight annual session at Drake University, July 5th to 30th. It is the largest and oldest summer school in Iowa. During the last seven years it has given training during the summer vacation to hundreds of teachers of Iowa and ten other States Its corps of instructors are selected from among the best specialists of five different States. It is not only a great school of methods, but it offers opportunitles for the most thorough instruction in the common and high school branches and provides for an examina tion for State certificates at the close of the session.

What a Small Boy Could Do.

A lad in Boston, rather small for his age, works in an office as errand boy for four gentlemen who do business there. One day the gentlemen were and said to him:

"You will never amount to much, you can never do much, you are too small." The little fellow looked at them.

"Well," said he, "as small as I am, I can do something that neither of you can do."

"Ah, what is that?" said they. "I don't know as I ought to tell you."

he replied. But they were anxious to know, and urged him to tell what he could do tha neither of them were able to do.

"I can keep from swearing," said the little fellow. There were some blushes on four faces, and there seemed to be no

anxiety for further information.- Ex.

Salaries of Rulers.

The King of Bavaria receives \$1,412,-000. The King of Saxony has a salary of \$750,000 a year. The King of Italy receives \$2,858,000 as salary, and \$180,-000 for his family. The President of the United States gets \$50,000 per annum, house rental and expenses thereof. The King of Spain receives \$1,400,-000 a year, and \$600,000 a year for expenses, making a total of \$2,000,000. The Emperor of Austria manages to make both ends meet with an annual allowance of \$3,875,000. His Majesty of Portugal, in consideration of size of kingdom, contents himself with \$635. 440 a year. The King of Greece has a salary of \$260,000 a year, and receives \$60,000 besides. The annual salary of the Queen of England is \$1,925,000. The Prince of Wales gets \$200,000; rest of royal family the same. The Czar of Russia receives no salary. His income arises from 1,000,000 square miles of land which he inherits from the crown. His average income is a trifle more

FOR THIS SEASON.

A Skillful Combination of Brilliant Hues-Plaids Are to Be Very Popular This Season-Correct Styles in Jackets and Capes.

Dame Fashion's Decrees.



ESPITE all that has been said about the garishness of the currently fashionable colors, examination of the dresses into which these brilliant bues go discloses that they are so skillfully combined with softening shades as to leave them entirely free from

such criticism. To be sure, if some careless woman rushes into purple, scarlet or bright green, she will likely enough devise a dress that will make the observer's eye ache to the back of her head, but occasional examples of bad taste are always on hand and never yet condemned a tasteful fashion. Very strong color effects are even now risked only for the boudoir by women of good taste, and while outdoors the bright colorings are plentiful enough good management kills all danger of loudness.

A fine example of this treatment of a bright color came in a dress of bright billiard green crepe croth. Its texture was so soft, it was so closely covered with tiny crepe wrinkles that did not seem to ridge the surface, that the color took on a thousand lights and made the green harmonize with any shade of



IN TABS AT THROAT AND WAIST.

green put with it, and with any other color, too, as a leaf does on a rose-tree The skirt was made over black satin. the breadths rounded short at waist, and hem to show the satin. A deep fac-The Des Moines Summer School of ing of plaid silk reached the knees on the under side of the skirt, the plaid showing dark-blue, dark-green, and lines of scarlet and light-green, a tiny streak of daffodil yellow striping here and there as inconspicuously as a streak of sunshine on a Illy pad. One bodice for this skirt was plaid silk, crossed in a lot of folds over the front and fastening under a big frill from shoulder to belt. The belt was wide, fitted, and from black satin. A green cloth bolero, that fastened also at the side with a series of straps between which the frill of the silk bodice showed, was for wear over this slik bodice The trick can be done, too, when the

variety of colors is not great, and when the dominant one is very brilliant. Scarlet was the color of the dress goods of the costume pictured in the initial. The skirt was serge, and had chaffing him a little for being so small. a row of appliqued black braiding at the hem. The bodice was cerise taffeta. was tucked between the bretelles gathered at the waist, and held by a belt of scarlet foulard. The bretelles of scarlet silk were trimmed with appliqued braiding, and a full ruching of black chiffon finished the neck. Even when worn with a scarlet hat of turban shape trimmed with black tips, this dress will not seem too striking or



A NEW MODEL POR PLATOR too high-colored, so effective is a little black in softening the brilliancy of

The proportion of black is much greater than this in many cases, and

FANCIES OF FASHION. wom a who are fond of quiet effects will be pretty sure to use more. They need not however, for scarlet is to be so abundant that a dress like that just described will not seem assertive. With greens, too, the softening trimmings are often of considerable quantity, and the second picture is an illustration of this point, as it shows a jacket bodice of almond-green taffeta, freely trimmed with appliqued black velvet. The cut of this handsome bodice, however, was the source of its originality. The vest was plain green silk, and sailor collar, revers and the oddly slashed basque were of the same material. The



BRILLIANCY SUBDUED BY MASKING.

collar matched the basque, a small button trimming each tab and a lace collar showing from beneath. As yet there is no reason to doubt the truth of last winter's prophecy that foretold high collars and neck swathings for summer dresses.

The plaids now offered are an attractive lot, and because of the current standards in coloring they may be much more freely used than is the case in some seasons. Plaids, of course, stand for brilliancy, for, plentiful as the quieter sorts may be, there are sure to be many of the striking sort. But the hideous ones that fairly give out an echo are happily few on the counters, and are even fewer on women. It was a very pretty combination of green, red and blue that in light weight cloth gave the original of the artist's third contribution here. A piping of green cloth finished the skirt at the hem, and a sleeveless green cloth jacket was worn outside the simple gathered bodice. The medici collar was in one with the Jacket, which fastened with large gilt buttons, and was confined at the waist by a handsome belt composed of gilt links. While a liking for elaborations of all sorts prevails in dresses made from most spring and summer stuffs, plaids escape this fancy, being considered, apparently, sufficiently removed from plainness, to make highly wrought effects unnecessary.

bit fearful of overdoing bright colors is to mask them with a sober but semitransparent material. This method of making is highly fashionable, as by it the two chief characteristics of the sea-



A WHIRLIGIG FASTENING.

son-bright colors and elaboratenesscan be combined in one dress. Besides this point, it has much to recommend it. Beauty of result is strongly on its side, and then it affords a fine chance for her who is ingenious as well as of sound judgment in dress matters. From the standpoint of economy there is, perhaps, less to say in its favor. True, there is a host of beautiful transparent fabrics that are stylish and inexpensive, but what of saving is scored up by these is all wiped out by the outlay necessary for the silken lining. In these circumstances it is some comfort to remember that new styles are very seldom favorable to economy, and after taking all possible solace from this fact the next thing is to consider how to do the trick inexpensively. There are many models that tend toward this end, and a very pretty one is chosen for the fourth illustration. Its skirt was black grenadine over salmon silk lining, three small ruffles of the silk trimming it near the foot. Shirring on the back and front of the bodice supplied a yoke effect, and from this hung pleating of salmon chiffon. The sleeves were gathered to the elbows, ending in chiffon frills, salmon chiffon and black chiffon were combined in the collar, and very handsome figured salmon ribbon gave the belt and the bows at the shoulders that saved the outlines there from bareness. Tight sleeves may be coming; indeed, they can be seen not infrequently, but sel-dom without some elaboration at the boulders to take the place of the de parted puffs. Copyright, 1897.