where the incomes range between $1,200 and $2,200 1½ per cent. tax between $2,200 and $3,200; 2 per cent. flat tax for all incomes in excess of $3,200. No exemptions are to be granted the unmarried man.

This would yield the city, Professor Seligman calculates, many thousands of dollars in revenue. It is a plan to save the $400,000,000 annually of ground rent to the professor's friends, for he, too, knows that some day this is going to be taken; it may be that even he, incredibly muddled as he seems, knows it ought to be taken. But how unutterably mean is his proposal! How manifestly unequal and inequitable is the tax he suggests! Who does not know among his friends many married and single, whose expenditures are regulated by ties hardly less tender than those to wife and child, perhaps to aged mother, or sick sister, or some dear dependent? And if exemptions are to be made, should those indicated by the Professor be the only ones? Should no further legal considerations be made for sick wife or sick children needing the care of physician? The Professor himself says in New York City it costs a family "to barely keep life and soul together from $1,000 to $1,200." Yet to save his millionaire friends who include the Columbia College corporation this sum of $400,000,000 they are taking in annual ground rent, the Professor advocates this substitute. We repeat—is not the chief characteristic of this proposal its unutterable meanness?

THE GREAT PRETENDERS.

A friend and valued correspondent takes us to task for our attack on the political economists. He intimates that perhaps we are not as familiar as we should be with economic "learning." This from a Single Taxer, *et tu Brute!*

But we are familiar with this so-called learning. A greater familiarity would undoubtedly breed a greater contempt. But enough is sufficient. We have read these pompous treatises, these labored distinctions regarding the nature of "capital" and "value," these pittiful littlenesses and appalling inconsequences, the melancholy failure to indicate that there may be natural laws and great principles at work in the economic world. We move in a fantastic labyrinth, and where we seek light we meet only fog and mist, and unreal figures and strange shadows. And these chattering, spectral shapes emit wonderful sentences and curious collections of words. They seem to say:

"Oh, we have learned to peer and pore
On tortuous puzzles from our youth;
We know all labyrinthian lore,
We are the three wise men of yore,
And we know all things but the truth."

Are we wrong in regarding political economists as the modern Cagliostros of a false learning, mere confidence men of a somewhat higher order, university thimble-riggers and proficients in a sort of "three card monte?" Let one of them tell us what his science is. Here follows a sentence. Note now that it seems to mean something—that it reads sanely, that it possesses an air of distinction, is almost impressive. The thoughtless will read it with admiration. Even the elect will be deceived for the minute, so smoothly does it run, so correct is it grammatically, and rhetorically:

"As the science itself becomes more and more complete, it will be in a better position to apprehend and explain the real content of existing conditions and the true method of making the actual conform to the ideal. Economics, which is to-day only in its infancy, and which of all disciplines is perhaps the most difficult and the most complicated, is indeed interlaced with and founded upon the actual condition of the time; but, like natural science, the economics of the future will enable us to comprehend the living forces at work, and by so doing will put us in a position to control them and to mould them to even higher uses. Economics is, therefore, both the creature and the creator. It is the creature of the past; it is the creator of

the future. Correctly conceived, adequately outlined, fearlessly developed, it is the prop of ethical upbuilding; it is the basis of social progress."

The quotation is from Seligman's text book, "Principles of Economics." To demonstrate that it is a meaningless sentence we are going to ask the reader to experiment with it. Let him substitute for the word "economics" wherever it occurs the word "religion" or "science" or "theology," anything he pleases. The sentence remains as perfect and as wholly admirable as before! We will find then that "science," or "theology," or any old substitute is "both the creature and the creator, the creature of the past and the creator of the future." "It will enable us to comprehend the living forces at work, and will put us in a position to control them and mould them to even higher uses." Of course it will. And "correctly conceived, adequately outlined, fearlessly developed it is the prop of ethical upbuilding." What is? Why anything you please, character, education, love, etc, etc!

It is natural for men to exalt the nature of the particular department of knowledge in the pursuit of which they are interested. What Mr. Seligman says of economics may be said of all "knowledges," to use a word of Bacon's. It is peculiarly true of the science of political economy. It is true of the science of physics, for example. But let us recall Tyndall. How beautifully clear and simple has he made its fundamental laws! Have any of the professors of economics even tried to make the truths of their own department of knowledge as simple to the plain people? Yet here is an idea—this fundamental idea of political economy—so plain that a child can grasp it. It is amazingly simple.

Now suppose that the science of physics were a challenge to privilege. Suppose that it threatened the institutions which give to those who do not earn and take from those who earn. Suppose that the truths it has to voice were threats addressed to men who profit in a material way from unjust institutions? Then Tyndall might write like Seligman and Huxley like Marshall. In making this comparison we bare our heads a minute to memories of the scientists, for they were supremely honest intellectually. But we are supposing a case. We are assuming that in place of having truths to teach they were interested in concealing something, that they yielded to temptation, and wrote like political economists.

Then would they not use the same phraseology that darkens counsel, make the same absurd pretence that common men are quite incapable of "understanding so difficult and complicated a subject," and make preposterous and fantastic claims for the science of physics or biology? Huxley and Tyndall would then have been known to the bookshelves but would not have delighted millions by making simple and clear the laws and principles of biology and physics. And biology and physics would have remained as much of a terra incognita as the curious twilight land of political economy over which hangs so dense a fog, and which we are told it is quite impossible that the common man can hope to explore with any profit to himself, it being a special continent reserved for the professors of economics. Gulliver visited this land in his travels and came across one of its universities. He tells us that the professors were busy with wheels that turned and stopped at certain letters, which were then handed out in the name of profound learning. We know now why they speak of a certain class of thinkers as having "wheels."

AN ENGLISHMAN THREATENS ENGLISHMEN.

President Walter Runciman, of the British Board of Trade, a few days ago told the Commons that "we are not going to be especially tender to the Germans" after the war. "Germany has received a blow; so far as commerce is concerned Germany is a beaten nation, and it is for us to see that she does not recover."

If Mr. Runciman possessed a spark of