

are paid. Pure Communism only would abolish it. Co-operation, in which all might share in accordance with their contribution to the general fund, would be a modification, but no vital change in the wage system. The thing to strive for is not the abolition of the wage system, but a condition in which every one shall receive his real wages. Nor is there any real economic distinction between making things for wages and making things for use, or "on account of the usefulness of things themselves," as Mr. Crosby seems to indicate.

But these are small blemishes. This is not a politico-economic work. It is a plea for a higher co-operation but a co-operation under freedom. In this higher co-operation, no doubt, a finer spirit will mitigate those sordid features which offended Mr. Crosby in the wage system. Men, in ever larger numbers in those times, will produce for beauty. Forms and habits of production will everywhere undergo a change. The ugliness of modern production and the greater ugliness of modern distribution will alike disappear.

No one who has read the other valuable works that Mr. Crosby wrote can afford not to read this, in some sense the ripest fruit of his economic observation, and that splendid spiritual manhood which informed his lightest written word.

LIFE OF JERRY SIMPSON.

This is the life story of Jerry Simpson, told by Annie L. Diggs, in a language and style that has the flavor of Kansas. There are tributes from his friends, Tom L. Johnson, Wm. J. Bryan, Louis F. Post, Mrs. Jennie L. Munroe and others, and there are a few half-tone portraits.

Jerry Simpson was no ordinary man. But the secret of that power which enabled him to rise from obscurity to prominence in the national councils resided not alone in a sense of humor which enabled him to successfully encounter such polished wits of the House as Tom Reed, but in a sense of justice which urged him in the pursuit of truth, and compelled him to the passion-

ate espousal of convictions when his mind was at last convinced.

He was one of the first rebels of Kansas in that day when from farm and cattle range men with bronzed, set faces met in many a populist gathering to consider their wrongs, and to strike at their economic oppressors. That they struck blindly, ignorantly, explains the impotency of that revolt, for impotent it was for the most part. But Jerry Simpson was not deceived. He had been converted to the doctrines of Progress and Poverty, and that philosophy had clarified his mind. Its fundamental philosophy he had made his own, and he taught it in his homely phraseology that was understood by his fellow "plow handlers," as he termed them. It is true that in his campaign for Congress the opposition stigmatized him as an ignoramus. But that he emphatically was not. He was acquainted with much of the world's best literature. And that he was able to hold his own with finished orators and experienced stump speakers was early demonstrated in a series of debates with his opponent in his first campaign for Congress against Colonel Hallowell, a polished orator and a college bred man, and later with his second opponent for the same office, Chester I. Long, who afterwards became United States Senator. Governor Hoch said of him, "On the stump he was almost irresistible.

This was the man who knew our philosophy and taught it. He talked to the whole nation, for he was recognized for what he was—the homespun type risen through trial and tribulation to true greatness—that greatness that labors and suffers for man and finds happiness in that high service.

REPORT OF THE INTERNATIONAL TAX CONFERENCE.

From the International Tax Association with headquarters at Columbus, Ohio, we have received the report of the second International Conference held at Toronto, on October 6-9, of last year. This report is contained in an 8 vo. volume of 636 pages,