

it confounds itself incontinently in the bad.

The Church will regard itself as constitutionally coterminous with secular society. The point is not that the Church will strive to reach the very low and bad people—it has been trying to do that for a long time, with curious and confused results; the point is that at last the dead-set to save souls will be abandoned; and instead of keeping up the haggard, weary chase, the Church will simply assume both the pursuers and the pursued—regarding them all alike as equal constituents of the commonwealth.

The religion of democracy takes in all the people without exception, not because it is indifferent to moral and spiritual distinctions, and not because it holds that men are naturally good, or even that everybody is sure to be saved. It is not because it makes light of the eternal and tragic issue between Jerusalem and Babylon, but because it would give its whole soul to that issue, that it has written upon its doorposts and the footpace of its altar: Judge not. Unto this last, and He was made sin.

And in the third place, the Church will abandon the attempt to truss up and underpin the Truth, and will, on the contrary, repose in quiet strength upon those sills and girders of the universal frame which have been or hereafter shall be discovered. It will appear that the Truth is not a sacred deposit to be kept in a box under guard of priestly seneschals, but a living, tremendous Thing—able to take care of itself as well as of all who will trust it. Such is obviously the case with the truth of physics; so it is also with the truth of metaphysics.

OUR SYSTEM OF TAXATION.

Old Sam Head made his millions running department stores. His method was simple. He would buy a building or take a long lease in the best part of a town. Then he would divide it up, allotting the front to fancy goods, the center to dry goods and the rear to groceries. He would entice merchants to hire of him sections of the store. He furnished light, heat, elevator service, detectives, caretakers for the building and cleaners for the aisles. For the best situations he charged the highest price, but being a good natured fellow, he gave a peanut man the privilege, for nothing, to sell his wares on the sidewalk.

One day he suddenly disappeared, and the boys took up the business. Wood Head, who was an observing fellow, took a point from the ways our cities

are run, and reversed the old man's methods. He charged a fee for bringing goods into the store and appointed officers who received the dues as they passed the door. Some of these fees were on the value of the goods, and some of them a fixed price for each article. He argued that, although this required a considerable number of officials, the customers who purchased goods never noticed that there was such a change, and the income derived from it relieved the seller of the goods from a part of his fees for the ground rent.

In addition to this, it induced some of the storekeepers to start making manufactures of their own, which seemed to make a demand for floor space; yet somehow, the receipts fell off and the store did not seem to be prospering.

Another brother, Bill Head, said the best thing to do would be to charge every customer who came to do business a fee based upon his estimated income. Customers seemed to object to this, and would never give their incomes correctly. They were dishonest. But Bill insisted that the principle was a just and fair one. He said "they pay according to their abilities."

Dick Head said he believed in internal revenue, and instituted a tax on all corsets worn in the store. He said corsets were injurious, anyhow. This tax was constantly evaded, however, by unscrupulous women, who said they wore only waists. The young men especially objected to being examined as to whether they wore corsets. Sharp Head, who was a far-sighted sort of chap, seeing that his brother's plans were not working as well as they might, and that a change in the management was bound to come, induced them to give him a lease (which he duly recorded) of the elevators, and charged everybody for going up or down. He put in an improved elevator, and pointed out to the firm what a public service he had done.

Big Head, taking a point from him, got a similar franchise for supplying light, and as he had not the capital to put in the electric lights that were needed, he got an agreement out of the concern that they would give him bonds for an amount sufficient to cover the actual cost of putting in an electric light plant, and he should charge a moderate fee for the service.

The custom of the store, however, seemed to be dwindling, and it was necessary to devise some new methods of raising revenue. A conference of the brothers decided that a proper source would be a small charge for the water in the drinking fonts and the

lavatories. By a happy inspiration, the firm also sold outright the exclusive privilege of supplying heat to the building, for which every storekeeper had to pay in accordance with the amount of floor space he occupied. This brought in a large sum which kept the firm going for some time. Nevertheless, the business declined.

Wood Head now admitted that his tariff on goods coming in was not working well, as it did not bring enough revenue. He claimed that it had done its work by establishing industries, and that it would now be well to establish licenses to do business. He urged that those departments which sold soda water and other things that people did not need, ought to pay for the privilege; that if customers did not wish to be taxed, they should not buy these things.

Bill Head stuck to his income tax; but as it was very difficult to collect, he consented to modify it so that only the merchant should pay it. On these, however, he made them swear to the amount of their profits, or rather for the most part, swear that there were none.

Wood Head said that, in his opinion, Sharp and Big were making all the money that was in the business, and that the wise thing would be to charge them a fee for the privilege they had.

These plans, however, were of no avail, and the brothers despairingly concluded that there could be no natural and scientific plan of taxation, and made an assignment.—Bolton Hall, in Johnstown (Pa.) Democrat.

A FILIPINO'S PLEA FOR LIBERTY.

Extracts from an address delivered by Senor Sixto Lopez before a citizens' mass meeting in the New Century hall in Philadelphia, on the evening of March 12.

The question of importance to the people of both America and the Philippines is not whether certain things were done which many persons think ought not to have been done. It is not whether certain promises were made, or alliances entered into. These questions are interesting and important, but they relate to the past. The question of vital interest has to do with the present and the future—it is the question of Philippine independence.

There are two aspects in which this question can be viewed—that of right, and that of fitness. Have the Filipinos a right to independence? Are they fit for independent self-government? An affirmative answer to either or both of these questions will