

ver men have never held up free silver as the cure for all financial and commercial evils; their point is that silver coinage is necessary to prevent scarcity of money, and that scarcity of money is a prime cause of financial and commercial evils. Single taxers have never pretended that a single tax on land will cure all industrial evils. What they claim is that land monopoly is the fundamental cause of industrial evils, the cause that would produce them though all other causes were removed; and that an ad valorem tax on land exclusively is the easiest method of undermining and finally destroying land monopoly. It happens that there is a recognized exponent of the single tax idea, to whose writings reference may be made for authoritative interpretation. In the eighteenth chapter of his "Social Problems," doubtless intending to anticipate just such superficial criticism as Dr. Abbot's, Henry George says:

Let me not be misunderstood. I do not say that in the recognition of the equal and unalienable right of each human being to the natural elements from which life must be supported and wants satisfied, lies the solution of all social problems. I fully recognize the fact that even after we do this, much will remain to do. We might recognize the equal right to land, and yet tyranny and spoliation be continued. But whatever else we do, so long as we fail to recognize the equal right to the elements of nature, nothing will avail to remedy that unnatural inequality in the distribution of wealth which is fraught with so much evil and danger. Reform as we may, until we make this fundamental reform our material progress can but tend to differentiate our people into the monstrously rich and the frightfully poor.

If Dr. Abbot does not see the truth of that, it is he, and not the "medicine-man," as he would classify George, who "has studied human nature and human history to little purpose."

There is in this country a society known as the "Daughters of the Revolution." The membership consists of female descendants of revolutionary patriots. It is a caddish sort of so-

ciety. Instead of seeking to perpetuate the principles and to intensify the love for human liberty and equality for which their "ragamuffin" ancestors suffered and died, instead of trying to make toryism as odious to this generation as it was to that, the highest ambition of these frivolous "daughters" of a serious ancestry seems to be to perpetuate the fact that they are "descendants." How worthy of such descent they are is indicated by the tuft hunting spirit in which they publish a message from the private secretary of King Edward—the great man's great man—in reply to their message of condolence on the occasion of the death of Queen Victoria. In publishing it in the March number of the Patriotic Review—a sort of organ of similar societies—they describe it as "a gracious acknowledgment from King Edward." Here it is:

The private secretary is commanded by the king to express his majesty's thanks to you for your loyal letter of sympathy from the Daughters of the Revolution.

The king's private secretary, unconsciously no doubt, was cuttingly sarcastic when he described the sympathetic letter of the "Daughters of the Revolution" as "loyal."

What a lot of caddishness some of our American women are breeding, to be sure. Here is another entertaining specimen: Mrs. Sherwood, the American authority on social frippery, compares American with English society by telling how—

We Americans, without exception, spring from more or less rusticity. Most of our mothers baked their own beans and made their own apple pies. My father was a man of wealth and leisure and my mother a very beautiful and elegant woman; but when a person like Hon. Mrs. Wellesley comes to lunch we cannot escape the consciousness of her superiority. Such women never speak or act amiss. Whether they eat or drink or whatever they do, they do all beautifully. Their conduct suggests a strain of music.

For such stuff as that there appears to be enough American demand to pay newspapers for soliciting and cabling it and that is humiliating.

It is not good manners that it holds up to American admiration. Examples in good manners should be welcomed from every source. There is nothing caddish about cultivating good manners. But Mrs. Sherwood's dominant note is elegance bred in idleness. Do the elegant Wellesleys and the admiring Sherwoods realize, we should like to know, that in the path of the elegant idlers of France a century and a quarter ago the guillotine loomed up, and that history sometimes repeats itself? Elegant idleness always derives its sustenance from the plunder of industry; and now and then the plundered, not intelligent enough to protect their earnings in peace, revolt with brutality.

BRITISH TAXATION AND THE LAND QUESTION.

The people of Great Britain, who, like those of the United States, are agitated over questions of inequitable taxation, have received a most suggestive contribution to the discussion in the final report of the royal commission on taxation which has just appeared.*

This commission was appointed by parliament in 1896 to inquire into the present British system of local taxation, and report whether all kinds of real and personal property contribute equitably, and, if not, what alterations in the law are desirable in order to secure that result. It consists of Lord Balfour, of Burleigh, chairman, Earl Cawdor, Lord Blair Balfour, Sir John T. Hibbert, C. B. Stuart-Wortley, C. N. Dalton, C. A. Cripps, Harcourt E. Clare, T. H. Elliot, E. Orford Smith, James Stuart, John L. Wharton, Sir Edward Hamilton, Sir George Murray and Judge Arthur O'Connor.

Twelve members of the commission sign the majority report, but only seven—a minority of the commission

*Final Report of His Majesty's Commissioners Appointed to Inquire into the Subject of Local Taxation, England and Wales. Presented to Parliament by Command of His Majesty. London: Printed for his majesty's stationery office, by Eyre and Spottiswoode, printers to the king's most excellent majesty; and to be purchased either directly or through any bookseller, from Eyre and Spottiswoode, East Harding street, Fleet street, E. C., and 32 Abingdon street, Westminster, S. W.; or Oliver and Boyd, Edinburgh; or E. Ponsoby, 116 Grafton street, Dublin. 1901. Price, 1s 6d (38 cents).

—accept it unreservedly, and there are several minority reports or statements, the main point of disagreement being the subject of land value taxation.

The majority report, which condemns land value taxation, considers that subject in two aspects: first, whether land values should be separately assessed; and, second, whether they should bear special burdens in connection with local taxation.

On the first point the report concludes that while it would not be impossible to value sites separately from the value of structures, yet it would be very difficult and uncertain. That conclusion, which is based upon the testimony of tax valuers and real estate men, will seem marvelous to American readers. On this side of the water, even though real estate values are returned in lump, without distinction as between the value of the site and that of the structure, assessors find it cheaper and more certain to make this distinction as part of their process of valuation. In Chicago, for instance, the assessors are accustomed to note in their field books the site value and the structure value separately. They then add the two values, thereby ascertaining the true value of the real estate. After that they make such deductions as custom or bribery may call for, and return the result as the valuation of the property. These field books are inaccessible to the general public. Assessors claim them as private property. But such as have been seen disclose this method of computation. It is understood to be in general use not only in Chicago but elsewhere, which goes to show that the majority of the British commission is mistaken in its conclusion that the separation of site values from structure values is necessarily expensive or uncertain.

But the difficulty of making the distinction seemed insuperable to the commissioners, accustomed as they are to levying real estate taxes upon the annual rental of property instead of its capital value. They therefore thought the distinction should not be required unless some highly important object was to be gained which could not otherwise be carried into

effect, and they were unable to find such an object.

Considering the special taxation of sites as the most important object of such distinction in valuation, they rejected it as inequitable. Their reason for this deliverance rests upon their notion that land values and other values are in justice equally legitimate subjects of private property. On this point their argument reads like a weak special plea for the landed interests of the country.

A much abler document than the majority report is the minority report of Sir Edward Hamilton and Sir George Murray, who had refused altogether to join in the majority report.

These dissenting commissioners lay down two primary principles: (1) that taxation for "onerous" expenditure should be according to ability to pay; and (2), that taxation for "beneficial" expenditure should be according to benefits received. This compromise of the two conflicting theories of taxation may be heartily adopted by all who believe in measuring taxes by benefits. It is a compromise which, in any equitable system of taxation, must totally exclude taxes according to ability to pay. If only "onerous" as distinguished from "beneficial" expenditure, is to be met with taxation according to ability to pay, that kind of taxation must disappear when "onerous" expenditure does. Now, can anyone defend "onerous" as distinguished from "beneficial" expenditure under any fiscal system having the slightest claim to being equitable? What these minority commissioners doubtless had in mind when they wrote of "onerous" expenditure was expenditure like that for preserving the peace, enforcing the criminal law, etc. But this expenditure is beneficial to the land owners (or tenants when under long leases tenants are essentially owners) of the place where the expenditure is made. Land is worth more, other things being the same, where the peace is preserved and the criminal law fairly enforced than where it is not. This is true in principle only of land. Other property is cheaper where government is good than where it is bad. Expenditures for good gov-

ernment, then, are beneficial to a particular class of property owners, the owners of land, and the benefits of each can be measured by the site value of their respective holdings.

Supplementary to the Hamilton-Murray minority report is one by the same commissioners, together with Lord Balfour of Burleigh, Lord Blair Balfour, and James Stuart, all of whom had joined in the majority report, but with reservations.

This supplementary report deals with "urban rating and site values"—that is with the taxation of the site values of cities for local purposes. It is probably the strongest plea for the principle of land value taxation that has yet emanated from a thoroughly conservative and highly aristocratic source.

The most orthodox follower of Henry George would hardly object to its economic reasoning. Take this illustration for example:

The real question as to the taxation of site value is the question whether there ought not to be a tax on site value where it exists, and in proportion to the amount of it which exists in each place. In other words, site value is in essence local, and the effect of taxing site value would be primarily a local redistribution of burden, not primarily a redistribution of burden as between the parties interested in each single hereditament, but as between different districts and different hereditaments.

Suppose three properties, the annual value of which is made up of site value and structural value in the respective proportions indicated by the following diagrams:*

A	B	C
\$125 Structure.	\$250 Structure	\$375 Structure.
Site \$375.	Site \$250.	Site \$125.

Each property is of the ratable value of \$500, but in A the site is worth \$375, in B it is worth \$250, in C it is worth \$125; structural value constituting the balances of \$125, \$250, \$375 respectively. The question at issue as between an ordinary rate and a site value rate can now easily be made clear. Suppose \$15 is to be raised. Under the present system, as each house is of the same ratable value, \$5 will be charged in respect of each, but under a site value rate the result would be different, because A's

*The values in these diagrams and their explanations were expressed, of course, in pounds and shillings by the commissioners. We change them to dollars and cents.

site is worth three times as much as C's, and therefore the charge will be—
 In respect of A..... \$7 50
 In respect of B..... 5 00
 In respect of C..... 2 50

Total\$15 00

It will be observed that the charge in respect to B remains the same in both cases.

This illustration shows the manner in which the burden would be redistributed as between different hereditaments and different districts, if a site value were substituted for an ordinary rate. It is this redistribution of burden between hereditaments and districts which constitutes the essential and peculiar feature (good or bad) of site value taxation.

These commissioners do not, of course, advocate Henry George's single tax. It would be remarkable if so many men of their aristocratic origin and associations should come together upon a tax commission at this stage of fiscal development, with so radical a proposal. They are, indeed, careful to avoid lending any countenance to what they call "crude and violent theories" on the subject of "the taxation of land." But, saying with fairness that "a cause which is reasonable in itself ought not to be prejudiced by the excesses of its unreasonable advocates," they announce their conclusion "that a moderate rate proportioned to site value ought to be imposed as part of any scheme for the readjustment of local taxation in urban districts."

In support of this conclusion they mention several considerations. For one thing, "the owners of urban land have received and continue to receive increases of value which are not due to any exertion or action on their part, but to causes over which they have no control." For another, there is a "feature about urban site value, which appears" to them "to be almost if not quite peculiar to it; that is, the increase of value due to the expenditure of public authorities on improvements." But those are not in their judgment the weightiest considerations. They proceed:

There are, in our opinion, other even weightier considerations in favor of a special rate on site value. In the first place, there is a strong argument for rating site values on the ground of public policy, regard being had to the effects of taxation on industry and development. Our pres-

ent rates indisputably hamper building. . . . As Mr. Fletcher Moulton says: "A tax upon buildings proportionate to their value necessitates that the rent of buildings should represent a high rate per cent. on the cost. In other words, it drives people to take (and, therefore, drives builders to build) poorer houses. Taxation on the land has no such effect."

While the rating of site value thus concerns the public at large as an administrative reform, it is of special importance in connection with the urgent problem of providing house accommodation for the working classes. Anything which aggravates the appalling evils of overcrowding does not need to be condemned, and it seems clear to us that the present heavy rates on buildings do tend to aggravate those evils, and that the rating of site values would help to mitigate them. If more of the burden were thrown on sites, the portion left to be borne by buildings would be diminished, and this would weigh with the builder who is hesitating to embark on the erection of new structures. In the second place, site value differs from structural value, not only in origin, as we have above shown, but also in present character. A structure is a wasting, perishable property which requires repair and renewal, while a site is permanent and, as a rule, increases rather than diminishes in value. Consequently, when the main part of the value of a hereditament can be attributed to the site, that hereditament represents a greater ability to pay than one in which structural value predominates. . . . Site value and building value being thus of different and even opposite characters in many respects, it appears to us that a system which treats them exactly alike, as our present rating system does, is prima facie unfair and unwise.

After those reasons, moral and economic, for putting some additional tax burdens upon site owners, it is difficult to understand how the titled gentlemen who have recourse to them, and who are evidently intelligent and honest, can stop there, as a matter of principle. If land values are so radically different from building values, alike in origin and in present character, and their taxation to some extent (to the corresponding exemption of improvements) would produce such desirable results to that extent, why not tax them and exempt improvements to a greater extent and produce still more desirable results? Why stop short? We can understand

why the first step should for political reasons be a short one. We can understand the political expediency of so moderate a reform in the right direction. But in what possible way can such moderation be demanded by economic and moral principle? Yet these titled gentlemen take pains to say:

At the same time we would not propose, and we find no justification for anything like the spoliation of a particular class.

The class thus referred to is their own. It is the land monopolizing class. And their timidity in restricting their recommendations of site value taxation to a "somewhat heavier" burden than that upon buildings is explicable only upon the theory that they are unconsciously influenced—not by class interests; they are evidently superior to that fetich of narrow minds—but by class training.

The limitations, however, which these gentlemen put upon their recommendations will cut but little figure in the future. If experience proves them to be right in the social benefits they foresee as the result of a moderate application of the single tax, the people will not hold so sacred as they do the privileged class whom they would not despoil of their privileges. For all present practical purposes this supplementary minority report by Lord Balfour of Burleigh, Lord Blair Balfour, Sir Edward Hamilton, Sir George Murray and Mr. James Stuart, is quite as radical an advance along the lines of exclusive taxation of land values as could at present be desired.

If these gentlemen in their minority report stop short of the full application of the principle they accept, Judge O'Connor, in his minority report, does not. He goes the whole length of his principles, and his principles go to the core of the question of equitable taxation.

Having reviewed the present system of taxation for local purposes, Judge O'Connor continues:

The three forms of property now liable to be rated are lands and interests in land, buildings, and machinery. The question, then, which is embodied in the terms of reference will relate to all forms of property, but to these three in an especial manner; and the point for con-

sideration is, whether, in the first place, the contributions from these several forms of property are equitable as between themselves.

In the absence of any suggested standard or criterion of equity, it may be reasonably assumed that the old equitable principle will, in this case, also hold good, viz., that he who takes the benefit should also take the burden; and in the light of this principle we must proceed to consider the nature of the different kinds of property in respect of which rate payers are now burdened.

Now, between land and every other form of property there is an obvious, abiding and essential difference. Every other form of property is transitory, wasting and destructible, the temporary production of human industry, obtained by labor out of the material which the land supplies; but the land is not of human production; and as no man made it, so no man can destroy it. . . .

Equity and right reason would appear to suggest that the product of human industry should be the absolute property of the person or persons that created it, whether the creation be of food, or habitation, or instrument, or any other thing.

But with the land it is different. Equity and right reason here suggest that as access to the face of the globe is for mankind a necessary condition of existence, and yet land is incapable of creation by human industry, the same rule of absolute and exclusive ownership cannot apply. . . .

It is plain that if a man does not own any land he must live upon the land of another; and he must, directly, or indirectly, pay to him that owns it a premium or rent for permission to be there. This is the condition of the vast majority of the people of England; and every man, woman, and child in the community who has no share in the property in the land is—whether conscious of it or not—as much a rent-producing machine for the benefit of the landowners as the cattle that browse in the fields.

This fact, of itself, may of course be unobjectionable, for it is clear, firstly, that separate occupation of land, secured under the law, is indispensable for human industry and the development of the resources of the country; and, secondly, that a very large proportion of mankind have not either the inclination or the capacity to deal with it themselves. But the fact itself remains, viz., that the population of England is divided into two classes, one comparatively small, and the other immense, the one composed of the owners of the land, and the other composed of the non-owners of land. The first, qua owners simply,

“toil not, neither do they spin,” but they receive from the majority of their fellow citizens a quittance amounting to more than a hundred of millions sterling in the year; while the second, or industrial class, have to labor not only for their bread, but also to pay for their foothold in the country. It may indeed be said that there are three classes, of which one not being composed of land owners, and not being industrial, are yet provided for by the industrial portion of the community. These are found in the workhouses in receipt of what is called in-door relief. However great may be the social or moral distinction between this class and the owners of interests in the land, from the point of view of political economy, the analogy is obvious.

The amount which the industrial portion of the community have in this way to pay out of the produce of their labor increases with the increase of their own number. It is only the presence of man that gives value to land. Land at the north pole has no value, because men are not there; it is of comparatively small value where people are few, as on Salisbury Plain; it is of very high value in the city of London, by reason of the concourse of people who desire to use it. . . .

The above considerations drive me to the conclusion that equity requires that houses and machinery should not be rated for local purposes; but that the cost necessarily incurred in connection with those services should be defrayed at the expense of the land interests of the locality. And this principle, being sound, will be applicable to all land, in town and country alike, to whatsoever purpose applied, and whether the particular industry carried on upon it be or be not remunerative in the hands of the industrial occupant. If this principle is adhered to, the cases of special properties such as railways, canals, docks, gas works and tramways, will present no difficulties such as beset the existing system. A railway station in a town, or the line which runs across the country, would be assessed according to the value of the land occupied, and no more; and so of all similar undertakings. An acre of agricultural land would be assessed according to its own value as land, quite irrespective of any buildings or other agricultural improvements; an acre of land in Salisbury Plain would pay its petty due; and the magnificent properties in the crowded cities would pay in proportion to the site value which the presence of the crowds has caused. . . .

The principle embodied in the foregoing remarks appears to be virtually, though not in terms, adopted in the

report on urban rating and site values which has been signed by a minority of the commissioners. I should be glad to be allowed to associate myself with that singularly able document, at any rate so far as it goes in the application of the principle. I am, however, unable to discover any logical distinction between different portions of land accordingly as they may happen to be in urban or rural areas, or as they may or may not at the moment be built on. The limitation to urban areas appears to involve an abandonment of principle, and to reduce the proposal to the level of a makeshift compromise, without logical justification.

Upon the basis of principles thus outlined, Judge O'Connor recommends “that land (except land already dedicated to public use), and land only, should be rated for local public services.” At the same time he advises that existing contracts (between landlord and tenant) be respected. On that point he argues:

If it is said that existing contracts will stand in the way of, or delay to a very great extent, the reform suggested, the answer is that the duty cast upon this commission is not to secure or propose immediate alteration of the law, but rather to indicate the direction in which equity points—not to put forward proposals for immediate and universal application which would be revolutionary, but to show the direction in which reform should be attempted, and the mode in which existing injustice may be removed without shock to the body politic. But yet for the great majority of occupiers a very few years would have completely established a new system. The longest running contracts are also fewest in number, and the alteration once introduced (all contracts made contrary to it after a certain date being declared void) would work gradually and smoothly until it was in time completely effected.

If anything were needed to show that Judge O'Connor, like all his associate commissioners, is a conservative, that last quotation would do it. But he is a conservative who, to a clear apprehension of principle and logical acuteness in applying it to existing conditions, adds the true statesman's virtue of prudence. In concluding his report he modestly but pointedly suggests that—
a change based on sound principle and carried out by gradual adjustment is not only not revolutionary, but is dictated by prudence. It is difficult to believe that with the diffusion of education, or at least of

political information, the great mass of the people of England will long remain unconscious or heedless of the true economic position. If and when they realize it, they will probably be drawn to exercise that power, which the franchise places in their hands, to secure through the instrumentality of the Commons house of parliament a readjustment of taxation, relief for industry in every form, and the imposition of the burden where also the benefit rests.

Judge O'Connor believes that this can be better and more safely done through normal development in the right direction than by angry and revolutionary changes. But he clearly means to point out to the privileged orders that unless they do speedily agree to a righteously progressive policy they will have to submit at no distant day to drastic experiences.

This British tax report is justly regarded in England as another strong indication of the phenomenal advances of the movement which Henry George set on foot less than 25 years ago. With these reports before it, parliament cannot much longer delay granting the petitions—nearly 300 in number from as many different English and Scotch cities, including Glasgow, London and Liverpool—for permission to adopt site value taxation.

NEWS

The great labor conflict between the association of steel workers and the steel trust, the beginning of which is reported at pages 200 and 234, furnishes about the only important news of the week, and that is not very abundant. At Wellsville, Ohio, an attempt was made by the trust on the 22d to open the mills, but only three out of the eight started and they were not sufficiently manned for more than partial operation. They closed completely on the afternoon of the same day, on account of the extreme heat, as the managers say, but on account of desertions from the working force, as the strikers insist. The air at Wellsville has been full of rumors of arrangements by the trust to import negro workmen from the south to take the places of the strikers. It is understood that this plan is to be put

in operation in all the striking mills; and the strikers are "picketing" railroad stations for the purpose of obstructing it. As a countercheck the trust is reported as preparing to secure injunctions against picketing, from the federal courts. Another of its plans, especially with reference to Wellsville, is to move to another place, or at least to threaten to do so. This has had a tendency to throw the influence of local merchants and landowners against the strikers. The place to which the trust threatens to move the Wellsville plant is Vandergrift, Pa., where the trust has established a "model town" for its workmen, each of whom is engaged under a written agreement with the trust which would forfeit his house and lot were he to join the strike. These Vandergrift employes, to the number of 1,800, have adopted resolutions in support of the trust as against the strikers. At McKeesport, Pa., the situation is not so encouraging to the trust. A large lodge of the Amalgamated association was organized there on the 20th, in the nonunion stronghold of the National Tube works.

The head of the steel trust, J. Pierpont Morgan, is credited in a newspaper interview with announcing that there can be no compromise of the strike, that the mills of the trust will be operated by nonunion men protected by armed guards, and that the trust will beat the strikers at whatever cost. To this announcement comes the response from Mr. Shaffer, the leader of the strike, that he "will take from the mills every union man in them," so that "it will be impossible to operate them." Mr. Shaffer adds:

The steel combine statement is a signal for riot and violence. Morgan has begun an appeal for lawlessness. Now let him open the mills, get his injunctions, post his deputies and incite men who are striking for their rights, to some act of violence. Then we can point to this statement of his and say: "This was the starting point. Morgan flung down the challenge." Morgan says he will beat us at whatever cost. How is he going to do it? He cannot do it until he wears out every particle of energy and every resource at our command. Dare he do this? Does he dare to inflict such a wrong on the American workingman? Besides, what guaranty has he that we can't hold out as long as his millions? I have yet to be convinced that the Amalgamated association, if worst comes to worst, cannot stand the strain as long as Morgan's money.

At present the strike centers are Pittsburg, Connellsville and McKeesport, Pa.; Wellsville, Martins Ferry, Youngstown, Dennison, New Philadelphia, Mingo Junction and Cleveland, Ohio; Cumberland, Md.; and Wheeling and Bridgeport, W. Va. Men are out at Elwood, Anderson, Atlanta, Middleton, Gas City, Hammond and Muncie, Ind.; Joliet, Ill.; Irondale, Lisbon, Cambridge, Canton, Dresden, Niles, Piqua, Struthers, Girard and Pomeroy, Ohio; Cannonsburg, Johnstown, Newcastle, Carnegie, Sharon and Greenville, Pa.; and Muskegon, Mich. Of all the mills of the trust, in the three lines—tin plate, sheet and hoop—only one tin plate mill, one steel hoop mill and five sheet steel mills are running. The tin mill is at Monessen, the hoop mill is at Duncansville and the sheet mills are at Vandergrift, Chester, Old Meadow, Saltsburg and Scottdale, all in Pennsylvania.

To supplement the steel strike, a large strike of garment makers began in New York and Newark on the 22d. All the thousands of sweat shops in those cities are reported as idle, and it is estimated that 50,000 workers are engaged in the strike. Its object is to compel manufacturers to abandon the "sweating" or contract system and to employ the garment makers directly and for time wages instead of piece work, the working week to consist of 59 hours. Before the strike the workers were putting in from 12 to 16 hours a day, at piece work under "sweating" contractors, and were then dependent upon these irresponsible middlemen for their pay.

From strikes to hot weather. From every quarter come reports of a period of heat, extraordinary in duration and intensity. It has prevailed for more than a month, and the thermometer has fluctuated from 90 or 100 degrees upwards. The heat has been attended by widespread drouths which threaten the destruction of the corn crop throughout the west. The assured loss in yield is estimated at 25 per cent. Russia is undergoing a similar experience. Phenomenal heat is reported from all the northern parts of the empire, and the Siberian crops are said to have failed.

After a long interval, news of the Chinese settlement begins again. Our last news with reference to this subject will be found on pages 134 and