that Baptist conference let us refer our readers to the Christmas greeting of the man it scorned. It will be found in the Miscellany department of this issue. After comparing the exalted letter of Lopez with the refusal of the Baptist conference of Philadelphia to hear him because he is a traitor, the reader may fairly wonder which is pagan and which is Christian?

A much-needed society has been organized in Boston, having for its object the collection and publication of authoritative information regarding the Philippine question. This society is known as "the Philippine Information society." Its president is Dr. James J. Putnam, and among its vice presidents are Charles Francis Adams, Arthur Astor Carey, Edward W. Emerson and Dr. Edward G. Gardiner. L. K. Fuller, of 12 Otis place, Boston, is the secretary, to whom applications for membership for the publications of the society may be sent. Contributions dollar upwards from one They may be sent to solicited. the treasurer, William H. McElwain, 84 Essex building, Boston. Members of the society are expected "to inform themselves, as fully and accurately as possible, as to the true state of affairs in the Philippine islands," and "to circulate accurate information, by informal conversation, by inducing others to study the facts collected, and by sending to the secretary the names of people who may be thought to be interested."

Congresscman Lentz will render a public service, whether he succeeds in establishing his right to a seat in congress for the third term or not, if he makes good his promise to expose the corrupt methods by which last fall he was nominally defeated for reelection. He makes this promise after a conference with the democratic leaders at Washington, who advise him to contest the seat, which has been awarded to his republican adversary; and in

an open letter to his constituents of the Columbus district of Ohio, he says:

Bribery ran riot in this district on election day, and the country at large should be given an opportunity to know the methods employed, for which numbers of men should spend their remaining days in the penitentiary. I have evidence to justify a deliberate statement that men in the United States service, and others equally under the control and influence of President McKinley, spent their entire time in corrupting the miserable and needy voters in this The capital city of Ohio district. has been the scene of the corrupt use of money and presidential favors during the contests of three successive years. First, when Hanna secured his seat in the United States senate in 1898; second, when trusts removed Attorney General Monett in 1899, and third, when \$100,000 was spent in the corruption of voters to defeat me in 1900.

Such a sink of political corruption needs renovation, and there could be no better man to superintend the job than Congressman Lentz.

Mr. Lentz's reference to the removal of Attorney General Monnett by the trusts coincides significantly with the abandonment of the suits against trusts which Mr. Monett began. This gentleman was the republican attorney general of Ohio. As such he prosecuted trusts, under the Ohio law, with such unusual vigor, for a republican office holder, as to attract the attention and win the confidence of the whole country. Not unnaturally, the trusts suspected him of trying to make a "strike." That is what vigorous official opposition has so frequently meant to them. So they offered a bribe. It was big enough-\$400,000—to satisfy the most greedy "striker." But Mr. Monett refused it and pushed his prosecutions. Finally the trusts realized that he was not a "striker," but an honest official; and as there is only one way of dealing with that kind of rare bird, they promptly adopted it. They requested the managers of the republican state convention not to renominate Mr. Monett. The convention readily complied. Another candidate was of taxation.

named and elected along with the rest of the ticket. And now we have the sequel. On motion of the new attorney general, all the anti-trust suits before the supreme court of Ohio are dismissed.

It seems that New Jersey has a law, enacted last winter, which authorizes towns to meet the expenses of advertising their advantages for residences and factories by levying a local tax for that specific purpose. One of the New Jersey towns to avail itself of this privilege is Plainfield, which has decided to raise a tax of one and one-half per cent for advertising. Commenting upon that action, the Washington (N. J.) Star advises the people of its own town to follow Plainfield's example. It says:

Such a tax here would yield about \$750 per year, and this amount, judiciously spent by an active board of trade under the direction of the borough council, would certainly bring results. The whole idea, when properly handled, amounts to the exchanging of one dollar for two and is worthy of serious consideration, not only by this borough, but by all the towns of the state that have any ambition to push ahead and share in the great industrial expansion which has struck New Jersey.

We must take the liberty of admonishing our New Jersey friends that the Star is mistaken in supposing that "the exchanging of one dollar for two" is "the whole idea." That is only a part of the idea. The whole idea is this, that all the people of a town shall give one dollar in order to bring two to local landowners.

It is to be observed that this New Jersey tax falls upon all the taxable property of a town. People who rent real estate as well as people who own real estate must pay it; for people who rent real estate own taxable property. Moreover, they buy taxed store goods and pay the storekeeper's tax in the price. Besides that, they pay in their rent so much of the landlord's real estate tax as falls upon the value of the building and other improvements. This is a well understood principle of taxation. Taxes upon tenant

houses are borne not by the landlord but by the tenant, of whom the landlord collects them in higher rent. The only part of this tax, then, that the land-owning class would pay, would be that proportion which might attach to the value of the land as distinguished from its improvements. That is to say, the owner of a lot with a rented building upon it would pay no more of the tax than the owner of an equally valuable vacant lot. The rest of the former's real estate tax would fall ultimately in higher rent upon the tenant. Yet people of the tenant class, though they would be forced by the tax to contribute liberally to the advertising fund, would get no pecuniary benefit from its expenditure. The land owners would monopolize that. For the construction in the advertising town-Plainfield or Washington, for instanceof more residences and factories would increase the value of local sites and of If it increased the nothing else. wages of local workingmen, more workingmen would come in until wages had diminished again. If it increased the profits of local storekeepers, more storekeepers would set up business there until profits had resumed their usual level. But such increase of land values as it made would be safe from competition. You cannot bring new building lots into a town. So the land owning class would reap the gain. And not only would none of the gain go to the non-landowning class, but part of it would be at their expense. They themselves would have to pay higher rents.

We would not be understood as opposing local improvements. Quite the contrary. We should even advocate advertising such as that which the New Jersey law allows. What we do oppose is the New Jersey method. Utterly unfair, it is also quite unnecessary for the promotion of local growth. Far superior, both in point of fairness and effectiveness, is the method suggested by Alexander PerChicago Calumet of December 21. In general terms his plan is "cheap land and perpetual exemption from taxation of industries." Specifically he would petition the legislature to allow "local option in taxation," and then have South Chicago exempt improvements from taxation, placing taxes on land values so that land speculators would be forced to let go, which would make land cheap. The result of this, he argues, would be an influx of factories, stores and residents, and continuous prosperity for everybody but the speculators. For that class he seems to have no compassion. It is for that class especially that the New Jersey law is designed.

It is not quite clear why the Pennsylvania railroad should wish newspapers to republish one of the products of its literary bureau in which it praises itself for taking an "active and continuous interest in the well being of its employes." Yet this is what it is asking newspapers to do. When a great soulless corporation takes a personal interest in the well-being of its employes, both the employes and the public have good reason for suspicion. The employes may well wonder whether the corporation's solicitude for them is not an effort to divert their attention from the fact that they are underpaid; and the public, in its turn, may justly ask whether this philanthropy is not designed to secure the cooperation of railroad employes with railroad corporations in carrying elections against the public interest. If the railroads paid their workmen all they earned, there would be nothing left in the treasuries to devote to their "well-being." would it be regarded as decent to offer anything. The fact that paternalism of this sort can be indulged in by the corporations without being resented by the men, exposes the unwholesome social condition of the time. It testifies to the dependent state of the men and the power of employers. If a corporation has the power to be paternally generous, it has also the power to

one of disposition, of good will or bad will. And the fact that employes of the Pennsylvania railroad accept charitable attentions from the corporation goes far to show that they would be obliged to submit to acts of tyranny were tyranny more profitable. Real men like it no better to be objects of charity than to be victims of oppression. They will tolerate neither unless they have to. And if they do have to, especially if the necessity is so great that a corporation can boast of its paternalism and solicit the press to advertise it, we may be sure that we are living in perilous times.

The policy of which the Pennsylvania railroad boasts, is applauded by the Cincinnati Times-Star as altruism. Referring to the Pennsylvania's policy, and coupling it with an old age pension system which the Chicago & Northwestern has decided to adopt, it descants upon the advance along with and as part of capitalism of the altruistic spirit. Nor does it neglect to cite other instances. The telephone girls of the Cincinnati exchange were given a certain percentage over and above their wages, as a Christmas gift. The Cincinnati Street Railway company has built club houses, shortened hours and allowed half pay to sick employes. A factory near by divides profits with its men. This, says the Cincinnati Times-Star, is altruism. But if that is altruism, then there is no difference between altruism and charity. Every employe who receives such pecuniary benefits either earns them or gets them as a charity dole. It is one thing or the other. But if he does earn them he ought to be able to get them as a right and not as a privilege under an employer's patronage. If he does not earn them, he is the petty beneficiary of a degrading charity system. In our view, every man, woman or child who works, earns more than his wages plus all the altruistic benefits he receives. And though we offer no condemnacharitable intervention while nod in an able article in the South | be tyrannical. The only difference is | workers are plundered to the ex-