ject of religion. He was especially moved one day while traveling to address a somewhat austere individual seated just in front of him. Touching him on the shoulder, he put the usual question: "My brother, are you a Christian?"

"Sir," was the reply—and perhaps with a shade of impatience—"I'm a professor in a theological seminary."

But this only seemed to call for renewed effort and the young man was equal to it. "My dear brother," he said, "as you value your soul, don't let a thing like that stand between you and the Lord."—New York Times.

EDWARD VI., 1553; EDWARD VII.,

"Forasmuch as the Great and Almighty God hath given unto mankind, above all other creatures, such an heart and desire, that every man desireth to join friendship with other, to love and be loved, also to give and receive mutual benefits; it is therefore the duty of all men according to their power to maintain and increase this desire in every man, with well-deserving to all men, and especially to show this good affection to such as being moved with this desire come to them from far countries. . . For the God of Heaven and Earth, greatly providing for mankind, would not that all things should be found in one region, to the end that one should have need of another, that by this means friendship might be established among all men, and every one seek to gratify all."

So runs one of the Letters Missive of King Edward VI., written A. D. 1553. The words sound strange in A. D. 1902, on the eve of the coronation of King Edward VII., when the rusty machinery of Protection is being recrected at our ports.—Glasgow (Scotland) Land Values.

MAYOR JOHNSON AND CIVIL SERV-ICE REFORM.

A further significant fact in the franchise situation in Cleveland is the rapidly growing interest in civil service reform as a means of entering upon municipal management. A new force is rallying about the purification of city government in order thereby to render possible the public assumption of these public necessities. An interesting evidence of this has appeared in the water department, which is undergoing quite a transformation from the spoils system to a business adminis-

tration, with general popular indorsement, and the transformation is being sustained by many who have hitherto been spoilsmen, because they see the necessary connection between efficient management and the further extension of public operation. In this connection may be quoted a recent letter of Mayor Johnson's, with respect to the water department:

"It is especially important that a public service of this kind should be conducted along business rather than political lines, and there is no better recommendation for municipal ownership of other utilities than to show that the ones now operated are run in the interests of good service, with economical and efficient management."

Reference may also be made to the fact that the city council has asked the legislature to grant the city the right which it does not now possess of owning and operating various municipal monopolies, and in so doing has asked that a stringent civil service reform act be provided for such undertakings.

As evidence of the greater ease of reforming the spoils system under public than under private ownership, which has always been the contention of the writer, reference may be made in closing to the fact that while the powerful financial interests of the city and most of the daily papers have either opposed or been silent upon both the increase of taxation and the reduction of charges of the street railway and lighting companies, there has been almost universal indorsement by these same influential elements of society of the effort to put the water department upon a nonpartisan business basis.—From a paper read May 8, 1902, before the National Municipal league, by Prof. Edward W.

THE BRITISH BREAD TAX.

But apart from the evils of protection (meaning the enrichment of certain landlords at the expense of the community), there are objections enough to a tax on bread. Even if the tax were "not for protection, but for revenue only,"-supposing, for example, that home-grown and imported corn were equally taxed-it would not cease to be a matter for shame and regret. We have said that it was childish to pretend that the tax would not raise the price of bread. In poor districts, among people to whom the expenditude of every halfpenny is a matter of vital importance, competition always brings down the price of bread so low that there is no margin of profit for the trade, and if any tax is imposed, the price must go up, or bread could

not be provided. For the poor, the loaf must rise in price or suffer in quality. On April 19, a doctor, writing from the northeast of London, said that in Hackney and Bethnal Green "the bakers have raised the price of the quartern loaf from 41/4d. to 5d. A poor patient of mine (a widow with four children), whose earnings are but 12s. per week, explained to me yesterday that the rise means 7d. per week out of her pocket." The tax means little, no doubt, to the well-to-do and the fairly well-off, and the talk about "broadening the basis of taxation" is transparently absurd and insincere. It is hardly credible that Sir Michael Hicks-Beach should have spoken in Parliament, when leading up to the bread tax, of "finding an article of universal consumption from which a large revenue could be produced without putting any injurious or oppressive burden on any individual or class." He could not have devised any other tax which would fall so injuriously and oppressively on the class least able to bear the burden-namely, that large class of the population who already are short of the necessaries for healthy life. When Earl Percy defends the Budget by declaring eloquently that we all are, or ought to be, ready to make sacrifices for our glorious Empire, the thought occurs that, so far as the bread tax is concerned, the sacrifice is vicarious on the part of noble earls. To those living with something to spare above the bare subsistence level, the tax is an almost negligible quantity; to those hovering over that level, and to those who are sunk below it, it may be a matter of life and

For many years it has been the common aim of all reformers and philanthropists to raise the standard of living of the poor-to secure higher wages and lower prices. This has been done to some extent. Thanks to cheap food and comparative freedom of trade and industry, the workers in this country have enjoyed better conditions than those in any other European country. It is true that the development of trade and industry has meant a steady increase in land values, and that a large part of the increase of wealth tends to be swallowed up in rent. Nevertheless, the wage-earners have gained something, especially in the skilled and organized trades. There has, of course, remained a large number of people whose earnings seldom rise above the bare subsistence level, and who have to struggle against one another to obtain work at the lowest possible remuneration. But even

