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If our friends who favor us with manuscripts and illustrations for publication wish to have their articles returned they must in all cases send stamps for that purpose.

Treaty and Platform.

The treaty with Great Britain as to equality in Panama Canal tolls must be observed, even if the Baltimore platform goes to pieces.

All honor to Woodrow Wilson if he takes this view of the relative importance of the two instruments!

Is it possible that Senator O'GORMAN of New York, chairman of the Committee on Intercoastal Canals and sixth on the Committee on Foreign Relations, regards the Baltimore utterance as the superior obligation?

Income Tax Divertissements.

It was announced yesterday by the Bureau of Internal Revenue that "in the near future" there is to be a revision of the blank forms furnished to citizens who are now, at the expense of their nervous systems and general health, and even at the risk of their mental sanity, attempting to conform with the requirements of the Hon. CORDELL HULL'S masterpiece as interpreted by the distracted officials who are charged with its enforcement.

High time, we should say! Take for example Form 1040, over which so many taxpayers are now struggling. The taxpayer, let us suppose, possesses \$10,000 in United States Government 4s, yielding him \$400 of annual income. The law tells him that this is non-taxable income. The law explicitly directs him to exclude this interest in computing net income. It does not authorize him to include it in computing gross income. On the contrary, in Section D of the law requires the taxpayer to make return:

"In such form as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury shall prescribe, setting forth specifically the gross amount of income from all separate sources, and from the total thereof deducting the aggregate items of expenses and allowances herein authorized."

Accordingly, Form 1040 requires from the taxpayer computing gross income the statement of the "total amount of increase derived from any source whatever, not specified or entered elsewhere on this page." In the same way Form 1,008, the official form of return to the withholding agent for making application for deductions, requires the statement in gross of interest and income from "all sources whatever." Therefore the taxpayer must set down in the proper places on the blank his income from Government bonds, for use in the computation of gross income. Otherwise he will swear to a lie when he signs the following affidavit:

"I solemnly swear, or affirm, that the foregoing return, to the best of my knowledge and belief, contains a true and complete statement of all gains, profits and income received by or accrued to me during the year for which the return is made, and that I am entitled to all the deductions or exemptions entered or claimed therein, under the Federal income tax law of October 3, 1913."

All right as to gross income. Now, when the taxpayer explores the four pages of Form 1,040, and likewise the single page of Form 1,008, to find the place for entering and claiming the deduction as to income from Federal bonds to which the law entitles him—or income from the obligations of a State or any political subdivision thereof, which are in the same category as to exemption and deduction from the gross income of the individual—he will find to his amazement that no place for such entry is provided. In Form 1,040 his permitted deductions are classified under six heads, not one of which can by any stretch of the imagination be made to cover the legal deduction for income from Federal or State or municipal bonds. The "instructions" on the back of the page throw no light on the extraordinary omission. In Form 1,008 he will find his permitted deductions grouped under eight heads, not one of which admits the entry of the deduction for interest on Federal or State obligations.

The perplexed victim of the Hon. CORDELL HULL'S beautiful system will therefore be compelled to do one of three things:

- 1. To pay income tax on income for which he cannot constitutionally be taxed; 2. To make a false return, and swear to it—false because it omits any mention of these non-taxable items; 3. To discard the official return blank provided for by the law, and to substitute

tute for his own protection a form of his own invention.

We call attention to the very reasonable remarks of the Manufacturers Record on the urgent need of a revision of the law itself, not merely of the forms and regulations administratively prescribed. The trouble goes back to the complicated, confused and impracticable requirements of Mr. CORDELL HULL'S too ambitious scheme of collection and to the indigo-blue opacity of his phraseology. The law itself must be revised.

The Monroe-Nantucket Collision.

There is the usual attempt on the part of the court of amateur navigators to fix in advance of an official investigation responsibility for the collision between the Nantucket and the Monroe. This is the business of the Federal Steamship Inspection Service, which, it may be presumed, will do its work without fear or favor and assemble all the facts bearing upon the disaster. The owners of both ships and their officers and sailors will be called to determine, if possible, whether anybody was at fault by violating the regulations for safety appliances or disregarding the rules and customs of coastwise seamanship during a fog.

One of the companies concerned has already issued a statement from its point of view of what happened. It will be useful in the inquiry, for it raises the question whether there was vigilance on the steamship of the other company in answering warning whistles, but it will have no other value. Stories of survivors immediately after a sea disaster are likely to be more or less emotional, and the Federal court will want facts and professional testimony. Such investigations are always attended with the difficulty of reconciling conflicting statements.

The presumption is that responsibility in some degree can be fixed, for each captain was taking proper precautions to avoid collision in the fog, such as following a course marked out for his ship, proceeding slowly in the presence of another vessel and sounding whistles giving notice of his proximity and of his intentions, a serious collision might have been escaped. In this case the fog seems to have been a heavy surface fog, which is the most baffling and perilous known at sea, when it is easy to mistake the direction of sound and to confuse the number of whistles blown. But it ought not to be difficult to bring out the rate of speed of each steamship just before the collision, and that will be a very important factor in the inquiry.

The Land of Cheap Living.

What's the fare to Baluchistan? An article on its "Commerce and Industries" in our cosmopolitan contemporary Daily Consular and Trade Reports makes the question inevitable. The spelling of the name was different in boyhood geographies; some of us may have a thin remembrance or idea of a country full of deserts, colder than Greenland where it is not hotter than East St. Louis. Gigantic men (the Baluchis) do squat nothing or take a pot shot at their squat inferiors. Tigers roar, camels snarl, the native goat trips up on his own elongated ears, which rival those of the 51,814 donkeys reported by the latest census.

Our consular and commercial friend furnishes this last detail; and so memoir gets the sack. It seems that Baluchistan is highly boisterous. It has almost 140,000 oxen, a plough and a pair of oxen to every dozen inhabitants. There must be multitudes of American children to whom an ox would be as strange a sight as a mammoth. How many of even the country born have known the tottering joy of trying to guide a rickety two wheeled cart and a pair of rampant "mad" steers rebellious of the yoke? Where are the ancient snowstorms and the oxen that used to "break out the roads," making white tunnels and cliffs beloved of childhood? Can all the long and wide horned white Italian oxen, could the red ones that used to ply along the Palazzata of Messina, equal the much behaved and bearded critters that yanked the "sled" through drift and over bare ground? But return to Baluchistan and its "thick tailed hornless" muttons:

"The house of a well to do person generally consists of a courtyard with three rooms in a line. They always face east or south, and consist of a storehouse, a winter room and a summer room. In the courtyard are a kitchen and a stable for cattle."

From the point of view of an American country gentleman whose little place has, say, fifty "guest chambers," this arrangement may look scanty, but how it simplifies housekeeping. Still simpler and, to our mind, more attractive, are the homes of the majority, the folks exempt from the income tax, so to speak:

"The characteristic dwellings in Baluchistan are mud huts and black blanket tents. The dwellings are usually partitioned in the centre, the family living on one side and the flocks and herds on the other. At the back of the family section are piled the felts and quilts used for bedding; the other furnishings consist of wooden bowls, earthen pots, a flat stone griddle for baking and a few skins for water and grain. Permanent dwellings are numerous only in those parts where they are required for protection from the climate or where there is much cultivation."

No rent; no trouble to move; no fifty vans of furniture to lug about. No plenty of griddle cakes. Here is the chance of the outdoor man, the invalid, the camperout, the tramp, his passion natural or acquired from Borrow, GROOME, LELAND and the rest of the Romany Hyes. Don't turn up the nose at "mud." Adobe is mud; man is mud.

Tea prevails in Baluchistan; British rule or control has done that. The camel driver anchors his merry ship; the shepherd spreads out his sheep's wool rug; the ploughman hunches himself up by the side of his clod crusher at the mystic and universal hour of 5. Dates and presumably one eyed cal-

endars are the crop of some districts. On the irrigated lands smile many and familiar fruitage faces: apples, grapes, nectarines, peaches, pears. There bloom the potato and the tomato. There, last and best of all, flourishes, like the king he is, the benign, the blessed, the healing Tobacco, Paradise, O paradise! And the climate is not so bad. There is only one good road in the native States; the American exile from a number of ours will not feel homesick.

The supreme merit and charm of Baluchistan has been left for the last. It is the land of the reduced cost of living. Food is as easy as lying or taxing. And as for clothes:

"An ordinary poor inhabitant spends in summer about 50 cents on a cotton turban and 32 cents each on a shirt, trousers, shoes and sheet. In winter he adds a felt overcoat, costing about \$1, and sometimes a waistcoat at 65 cents. His wife's dress, consisting of a wrapper, a white shirt or chemise, wide drawers and shoes, costs about \$1.20."

Will those austere conscript fathers the Hon. KWETE NELSON of Minnesota and the Hon. ALBERT BAIRD CUMMINGS of Iowa forgive us if we have "advertised" Baluchistan? And will somebody tell us what the fare is to that boon country?

The Ladies and the Bear.

Of a Sunday on our way to church or meeting house "our wise and pious ancestors" of the seventeenth and eighteenth centuries, and of part of the nineteenth, for that matter, in the West, used to take a rifle with them to beguile the way "and for other purposes," as our wise and pious brethren in Congress say in their bills. Those early churchgoers might be called upon to pop at a wolf, a catamount, a bear or a redskin. Secular sport reached even into the church; the two hour sermon might be interrupted by an alarm.

Perhaps our great-grandmothers, though heroic with gun, hot water or axe at a pinch, and full of patience, courage and expedients in captivity, appreciated imperfectly the hunting of those days. They had hard work enough without having to worry about their copious families.

See, then, once more how fortunate is this time. Two women school teachers up Goshen way in this State get off a train some time before 6 A. M. and start for the schoolhouse. Pretty soon they find a big surly and determined bear in the road. He blocks it. He is either an anti-feminist or a foe of primary education. The ladies, being modern and highly civilized, are not scared. They are equipped with pocket flashlights. They draw, aim and fire at the furry highwayman. His scientific education has been neglected. He faces an unknown peril. He blinks a moment, backs, skedaddles. The ladies trudge on to the schoolhouse.

If our great-great-grandmothers had had the modern conveniences! Why, a pocket camera, seeming a dread and mysterious powerful "medicine" or witchcraft, would have frightened a whole tribe of "bloody salvages."

Dr. Leipzig's Work.

It is just twenty-five years since free lectures first were given in some of the most densely populated centres of this big town. During that opening season, from January to April 1, 1889, two lectures a week were delivered in each of six schoolhouses, or 156 lectures in all, the total attendance being slightly over 22,000. At the end of the first quarter century of this new form of education, during the season recently ended, a staff of 600 men and women delivered more than 5,500 lectures in 175 auditoriums to audiences aggregating considerably more than 1,000,000 adults.

Long before a free lecture course was even considered Dr. HENRY MARCUS LEIPZIG, who reorganized it and has directed it since 1890, had thought and dreamed about some form of educational work which would so interest grown men and women that they would be eager to continue in their search for knowledge. He perceived that only about 5 per cent. of the population advanced much beyond the elementary courses; he felt it imperative that information at least upon civic and social movements and all matters pertaining to government should be placed within the reach of the other 95 per cent., whose overwhelming vote decides elections and influences political action in every direction. When he began to supervise the free lectures a small number of pupils passed into the City College, which provided courses on the scene of government; but there was not a single public high school in the entire municipality of New York. The metropolis of the United States was deficient and far behind many of the other States in this respect. If the free lectures had accomplished nothing but the great work of giving multitudes of our citizens sound instruction in matters of government they would have justified themselves. But that is only one small part of the achievement. Thousands have enjoyed instruction through a vast range of studies: natural science in varied fields, music, art, literature, history, exploration, travel in civilized and uncivilized lands, astronomy, physics, biology, etc.

Careful study is made of each of the 175 lecture centres, and courses are arranged to suit the needs of each. No locality has been overlooked nor any element of our cosmopolitan population. Effort is made to encourage the auditors to ask questions after a lecture is concluded. Books relating to the subjects discussed are drawn from public library branches; in some centres those who regularly attend lectures organize clubs which enable them to make continued study of this topic or that, and they arrange their own literary and musical programmes for the clubs.

A pronounced change, this, from the old days when a schoolhouse was constructed, furnished and used solely for boys and girls; kept open for a few hours five days a week while school

was in session, and closed the rest of the year. The modern schoolhouse, as we know it in New York, is a splendid building, erected and maintained with scrupulous regard for light, heat and ventilation, sanitary conditions; where physical training as well as mental is given; where a welcome is assured, and provision is made for every one, for the tiny kindergartner who is present a few hours a day, and for the grand-children who look forward eagerly to the evening lectures.

Dr. LEIPZIG'S present term of office ends to-morrow. It is a satisfaction to know that as long ago as December 23 the Board of Education held a meeting, reelected him for another term of years, and unanimously adopted resolutions of approval and admiration that are indorsed unqualifiedly by all who know what he has accomplished.

Tippling Public Servants.

By executive order recently President WILSON has promulgated what amounts to an anti-tippling law for the Panama Canal zone. Oddly enough it occurred to the Sheriff of New York county to give out a similar ruling on the same day in regard to the giving of gratuities to his deputies. While the President and Sheriff GRIFFENHAGEN may not have consulted one another before taking these uniform steps, none the less their respective orders have the same bedrock of wisdom.

The idea that a public employee should be on the lookout for a tip in return for doing his simple duty is offensive, and not unlikely to lead eventually to some form of corrupt influencing such as once made our custom houses a national scandal. And the awful result of the tipping of public servants is its liability to spread until it includes every variety of service. If a deputy sheriff is to be tipped, why not a policeman, a fireman, a street sweeper? Give the tip an inch and it becomes a petty bribe. We like the words which Sheriff GRIFFENHAGEN used in returning a five dollar tip to a Manhattan attorney:

"As Sheriff of New York county it is my purpose to eliminate the giving or taking of any rewards or compensation for any services which my subordinates perform in this office. In stating this to you I am well satisfied that your motive was good and that you not knowingly foster any improper practice in this office, but I am of the opinion that my deputies are sufficiently paid to compensate them for such services which are within the scope of the duties they are required to perform."

The President and our Sheriff are to be congratulated upon the fact that their minds ran in similar grooves upon the obnoxious and insidious practice of paying a man privately for doing his public duty.

Colonel ROOSEVELT would probably not agree with the Hon. CHAMP CLARK that that gentleman would now be occupying the White House if there had been Presidential primaries in 1912. Is there not competent and familiar testimony, as bearing upon the question, that the Colonel at the time of the Baltimore convention was "praying" for the Speaker's nomination?

Lawson Jewels gone.—Headline. The real Lawson jewels can never be stolen. They are set in the imperishable literature of his country.

If Field Marshal Baron FETKE, who forbade the women of Budapest to wear slit skirts at dances given by the military, had known the sex he would not find himself the laughing stock of two continents. What other answer could there be to his stupid order but this:

"We obey the commands of the mode imposed by Paris or Budapest, but not the commander of the garrison." Fashion dictates, commanding the allegiance of the ladies, though generals of all the garrisons in the world thunder and scold. As to the Potentates and legislators, it is the same; they do not weigh in the balance one scruple against the maker of the mode in Paris. If woman has a ruling passion, it is to be in the fashion. Poor old Baron FETKE, what a numbskull he is!

WHITMAN sees Niagara Falls.—Headline.

What were his reflections? That the falls were there before "barbians" and "piemen," and that the American Indians were at least innocent of the meaning of graft?

The bill introduced by Senator BRANT of Florida authorizing the President to appoint six Vice-Admirals from the nine ranking Rear Admirals provides that Vice-Admirals on sea or on shore duty in a foreign country shall receive \$11,000 a year. On shore duty at home they are to have the pay of Rear Admirals of the ranking nine, which is fixed by length of service. The pay of a newly appointed Rear Admiral is \$8,000 a year. By special act of Congress Admiral Dewey receives \$13,000 as the hero of Manila.

Our Rear Admirals are well paid if comparisons be made with other nations. The base or pay proper of the Admiral of the Fleet in England is \$10,658, of an Admiral \$8,881, of a Vice-Admiral \$7,105, and of a Rear Admiral \$5,329. It must be remembered that our Rear Admirals often do the work of officers of the highest rank in the British service. Germany gives an Admiral \$7,611, a Vice-Admiral \$4,297, and a Rear Admiral \$3,342. Russia is more liberal and France less; while the Japanese scale seems absurdly low to Americans, an Admiral getting \$2,988, a Vice-Admiral \$1,992, and a Rear Admiral \$1,643 a year.

The people of Port au Prince are commending the means of the committee of safety for not having prevented the landing of marines and bluejackets from the American and German warships.—Port au Prince despatch.

One thing the landing of marines in some force has settled, and that is that the Haitians are no such fire breathing pellets and spheres of the alien foot upon their soil after all.

The New Trust Bill.—

To THE EDITOR OF THE SUN.—I see it reported that the trust bill hearings may be called off because "no requests for public discussion have been received from the business world."

Is there wonder that no such requests have been received from the business world? What does the business world know about trusts? C. B. SOUTH ORANGE, N. J., January 31.

MR. CORDELL HULL'S MASTERPIECE MUST BE REVISED.

Otherwise the Courts Will Be Crowded With Actions for Redress.

From the Manufacturers Record. Unless the Congress shall speedily amend the income tax law to meet the justified criticism of intelligence that has tried to fathom the unintelligibility of a large portion of the measure the United States courts will presently be crowded with actions which patriotism will be obliged to begin even at self-sacrifice.

Statehood at Washington ought to do all within its power to remove the many causes for such actions and thus save the Government and the people unnecessary expense and trouble, if not, indeed, prevent the political and financial embarrassment that will flow from a decision of the Supreme Court declaring vital provisions of the income tax law unconstitutional. There may be a subconscious impression in some quarters that the judgment of the United States courts will be swayed against a decision declaring the law unconstitutional, either by irresponsibility or ignorance to the effect that the courts will be disciplined in case of an adverse decision, or by the plea that such a decision will deprive the Government of millions of dollars of expected revenue. Neither question ought to confuse the courts, and a decision of a few weeks ago, having a direct bearing upon the income tax law by which the Government was obliged to refund more than \$1,000,000 of excise taxes, is a fair indication of the mind of the Supreme Court.

Within one month of the day when returns of income must be filed with the collectors of the internal revenue the people of this country are in a maze of doubt which has been complicated by the essays in the Bureau of Internal Revenue to frame regulations for carrying out legal impossibilities, regulations reflecting naturally the muddledment of the language of the law and its contradictions, but, at the same time, going beyond the provisions of the law in some cases and in others directly contrary to its provisions.

The people should be relieved at once of the anxiety and confusion brought upon them by this law, which for amateurism, narrowness and obscurity has never been equalled in Congressional legislation. Analysis of it in the light of developments as it passed through the Congress traces its inherent evils to:

- Its being aimed against a special class. Its presumption that that class is dishonest or grossly selfish. Its theory that it is better for ninety-nine guilty persons to suffer than for one guilty person to escape. The haste with which it was placed upon the statute book, only sixty-five hours having been spent in open discussion of it on the floors of both houses of the Congress. It may be enough at this time to urge that the law be amended without dealing with other details. As The New York SUN says: The income tax law must be revised. As we have said, the honest taxpayer has rights entitled to respect by the Federal Government.

Accrued, Arisen and Received.

To THE EDITOR OF THE SUN.—Sir: The forms for the return of the annual net income of individuals (No. 1,040) prepared and supplied by the Internal Revenue Bureau, are calculated to mislead and are decidedly unfair if returns are compelled to be made upon them.

The heading of this blank says: "Return of net income received or accrued during the year ended December 31, 1913." The act (Article A, subdivision 1) reads: "That there shall be levied, assessed, collected and paid annually upon the entire net income arising or accruing from all sources in the preceding calendar year."

In other words, the Department has attempted to include the word "received" in place of the word "arising." The difference is very great, for the sums "received" after March 1, 1913, may have accrued and become vested prior thereto, such as interest on bonds, and the word "received" is not related to the word "arising" in any way.

A cat cannot sweat. A man can and does during such pursuit. CATACTLEM. New York, January 30.

A Polite Boston Trolley Company.

To THE EDITOR OF THE SUN.—Sir: The following is a verbatim copy of a sign in a Boston trolley car:

No passengers except police officers will be allowed to ride in the rear vestibule of this car. When more convenient passengers may leave by the forward door. For the mutual benefit of all concerned, the cordial cooperation of all patrons in carrying out this order is earnestly solicited.

How would a New York company put it? NEW JERSEY ROTUND NECK. Boston, January 30.

The Weather Years Back and Now.

To THE EDITOR OF THE SUN.—Sir: Occasionally somebody rises to say that he thinks our climate is changing; that we don't have so much cold weather and snow and ice as we did in days long past. Somebody trots out the records to show that as far as temperatures are concerned we have about the same sort of weather now that we had forty or fifty years ago, which I guess is true.

But it does seem to me that we have now hereabout more cloudy days and more fog than we used to have. N. W. D. YONKERS, January 31.

Not the Fault of the Flag.

To THE EDITOR OF THE SUN.—Sir: In today's SUN refers to the flag on the parade ground, which is a dirty rag, and asks if it is possible to demand respect for it. It is possible to demand respect for it. It is an American flag and demands respect no matter what its condition may be. But surely an "H. J." also demands respect from those responsible for its being there. BROOKLYN, January 30.

Remarkable Occurrence in the Subway.

To THE EDITOR OF THE SUN.—Sir: This gloomy morning was brightened by the subway guard in whose car I rode down town. He said neither "Laddum" nor "Let 'em off," but "Get 'em off, please!" This is a true story. W. J. A. New York, January 31.

The Occupation Computed.

To THE EDITOR OF THE SUN.—Sir: If Mr. Steyer's "fifteen minutes" became sixty days, in just proportion his "two days" should equal three years and four months, not two decades, as feared by his friends. BABYLON, L. I., January 30. ANTIMETRIC.

A Microcosm.

At the edge of the melting ice sheet That covers the frozen lake, Like a ribbon of light lies a coast line bright Where the open waters break.

Heated with gulf and inlet, With miniature headland and cape, That shifts and shins as the curved sea line Melts into changing shape.

Cleaving the stagnant water Where the surface is dark and still, Quiver little long thin water bugs Dart hither and thither at will.

Down on the shallow bottom, As they eat the moss and algae, They stir and creep in the dreaming sleep, And rise at the sunlight's call.

And the lords of the three dimensions, The viewless currents of air, In eddy and whirl and spiraling eddies, Breathe on the waters there.

Blow the purposeless fatesman and jetsam, That drift on the tiny pushing sand, Now here and now there a hurrying, And backward and forward again.

H. S. HASKINS.

VOCATIONAL TRAINING.

An Example for New York in the Bureau of Printing at Manila.

To THE EDITOR OF THE SUN.—Sir: The summary of the report of President Churchill of the Board of Education, published in THE SUN of January 29, contains a paragraph that deserves the attention of all who are interested in the training of the young. For it expresses one of the most insistent demands of twentieth century education, vocational training. In reality, says Mayor Mitchell, will doubtless give this recommendation more than a passing notice, for it is in entire accord with the progressive spirit he has so far shown. President Churchill says:

"We are not doing nearly enough along the lines of vocational education. Something more is needed than the mere writing of reports upon the needs. Over 45,000 boys and girls gave our elementary schools annually to go to work. A very small number of the elementary school graduates go to the high schools. Our trade schools have an enrollment of only 500, a very small percentage of those who leave school to go to work. There is a pressing need of vocational guidance for our pupils, to counsel them in the selection of occupations."

As a member of the editorial staff of a trade publication this subject has long commanded my keenest interest. Germany, as is well known, leads the world in the wisdom of its plans for the education of all who are interested in the training of youth and the one with the greatest practical achievement to its credit belongs to our own Stars and Stripes float over no finer exhibition of American education than the Bureau of Printing in Manila, where the youth of the Philippines have advantages denied to our own native sons.

Mayor Mitchell will do well to further such a project by appointments to the Board of Education of men known in an especially high degree to vocational education, and the Governor of the State would add an imperishable page to the history of education in this Commonwealth if he could be prevailed upon to establish a similar trade school.

Governor Glynn and Mayor Mitchell are both Democrats, and so is the writer of this letter, but the tradition of Republican rule in the Philippines. When it comes to the welfare of American youth through proper early training I believe that the outgrowth of Republican colonial Republicans and Democrats will be found "sound on the goose." JOHN F. MCCABE. BROOKLYN, January 31.

THE SERF OF THOMAS.

A Householder Registers His Grievances Against His "House Father."

To THE EDITOR OF THE SUN.—Sir: I hate cats. My wife believes that I am a miser and a miser I prefer the less. Of the two evils I prefer the less.

A dynasty of cats has reigned in our domicile for years. They never die, they merely disappear. The cat is a consummate tyrant, a monarch of selfishness. Every cushion, couch, chair, even an outer garment thrown for a moment on an article of furniture is monopolized by the dreadfult beast. When possession is disputed the cat scold, scold, and scold in a most unbecoming manner the cuffed which I give.

He eats as much as a laborer, and when he hears of a knife or a fork or a spoon he moves toward the refrigerator a vocal demand follows, or he mutely interlaces one's footsteps until trod upon; then the atmosphere is maitreited in his uncourteous complaint.

He demands exit to the yard. It is granted with a commingling of blessings and curses. He changes his mind and instead of going to the yard he desires for entrance goes lukewarm. He regards me with an air of distrust, smells the window sill, gazes at the spacious firmament, slowly and luxuriously stretches himself across the gap of my entrance and is seized by the nape of the neck and flung across the kitchen. Then he sits in front of the range so as to be in the way of the cook during culinary proceedings.

He generally prefers to spend his evenings on back fences with his friends, but there is no accounting for his capricious disposition to stay at home until we are abroad. Then he decides to go out, manifesting desire by plaintive wailings that are enemies to our slumber. When I go down to the kitchen to get a glass of water he is in the way of my intended "hiding." I finally find and chase him.

A cat cannot sweat. A man can and does during such pursuit. CATACTLEM. New York, January 30.

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To THE EDITOR OF THE SUN.—Sir: This gloomy morning was brightened by the subway guard in whose car I rode down town. He said neither "Laddum" nor "Let 'em off," but "Get 'em off, please!" This is a true story. W. J. A. New York, January 31.

The Occupation Computed.

To THE EDITOR OF THE SUN.—Sir: If Mr. Steyer's "fifteen minutes" became sixty days, in just proportion his "two days" should equal three years and four months, not two decades, as feared by his friends. BABYLON, L. I., January 30. ANTIMETRIC.