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The St. Paul Globe

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SATURDAY, DEC. 29, 1900.

THE STATE AUDITOR ON TAX LAW REVISION.

The recommendation made by State Auditor R. C. Dunn in his biennial report for the two years ending July 31, 1900, urging upon the legislature the necessity of a revision of the tax laws of the state, is one which will meet with the cordial approval of every thoughtful citizen and of every property-owner. The deplorable conditions existing are well known and patent to all who pay taxes. The conglomeration of legislative acts styled the state's tax laws are simply a mass of incomprehensible contradictions which are utilized by the tax-evader and the tax-titler shark to the detriment of every honest taxpayer. The confusion arising from the fragmentary laws and the innumerable amendments thereof, has been well confounded by a multitude of court decisions, many of which are contradictory, with the result that it is an absolute impossibility to secure anything like an equitable plan of taxation, or to define a system upon which taxation may be made equal upon all classes of property.

In taxation matters the situation in Minnesota is simply chaotic. The state and county officials charged with laying and collecting taxes, when following one set of laws and decisions governing their acts and procedure frequently find themselves confronted with other laws and decisions diametrically opposed to those which they had followed, and the result of such confusion has been invariably to the interest of the tax-shirker or the tax-titler shark. To such a pass have these things arrived that the conscientious official simply cannot perform the duties imposed upon him by a score or two of opposing legislative acts modified by a hundred or so of conflicting court decisions.

This, in a general way, is the situation to which the state auditor draws attention in his report. He makes a strenuous recommendation to the state legislature that the work of revising the tax laws be taken up in a determined and practical way. "What is needed," he says, "is a complete new tax law from the ground up. Tax evaders and tax-titler lawyers have no fault to find with our existing revenue laws, but the people who pay their taxes promptly and bear the entire burden of maintaining the public schools, the township, city, county and state governments, are far from satisfied with the existing conditions pertaining to matters of taxation."

The present tax laws have been tinkered and tinkered again until they are simply a mass of ill-fitting patches, and look like a sieve. They bear no more patching, for there is no room for more patches. So says Mr. Dunn, who of all officials in the state is best qualified to judge; and his judgment is endorsed by every conscientious county auditor and supported by every taxpayer possessing sufficient intelligence and common sense to pass upon the question.

Beyond recommending the creation of a tax commission by the legislature to frame an entirely new tax law which shall incorporate the best features of the best revenue laws of every state in the Union, the state auditor makes no specific recommendation for the suggested tax law revision. The form and details he very properly leaves to the wise discretion of the proposed tax commission, although it is reasonable to suppose that he has some well digested opinions on the subject.

If the state legislature, with that infinite wisdom which has heretofore been its distinguishing characteristic, will act upon this recommendation of State Auditor Dunn, it will cause such a revision of public sentiment that in times to come the plain citizen will esteem it truly an honor to be a member of that body, and the common, everyday taxpayer will rise up and call it blessed. The strong, sound sense and wide experience of the state auditor has indicated the course which the legislature should pursue, and his attitude on this question, has entitled him to the thanks of the people.

PRACTICAL SUBJECTS.

The address delivered by Prof. A. C. Tibbits, of Blue Earth City, before the educational convention yesterday, was one of the most practical and instructive of those which have thus far been delivered. There is no proposition which he lays down but that, if it is not come to be generally accepted as well founded, has been forcing itself on the attention of the enlightened public for some years past.

The co-education of sexes in our public schools may not be open to any serious objection, aside from whatever educational disadvantages members of the teaching profession, like Prof. Tibbits, may regard as attaching to it. But it is hard for many to believe that the young boy and girl after they have passed eight or ten years of age can with benefit receive their education on identical lines. But the claim put forward by Prof. Tibbits that the number of male teachers in the higher grades of the grammar schools

should be greatly increased is one which no one who bestows any thought at all on the subject will think of seriously disputing.

There is a call for many more male teachers in the public schools. There comes a time in the experience of every teacher and of most parents when the growing boy ceases to be seriously affected by the influence of the lady teacher, and when, under the influence of a male teacher who "is disposed to enforce his authority, the lagging or careless boy student may be brought to put forward exertions which he would not put forth if left to his own resources or under the feminine influence. The old plan of the separation of the sexes in education possesses the distinct advantage of having female students taught by female teachers and male students by male teachers.

Even advanced as we have become in throwing down the barriers which used to separate the sexes in the direction of worldly pursuits we have not yet been able to place men and woman on an equality in industrial life. While at school the girl may not show herself to be materially behind her male companion in intellectual gifts; but after she has left school and takes her place in the world of business it soon becomes apparent that the equality is but nominal, and that no amount of that kind of education which is supposed to fit a young person for the work of the world will ever suffice to enable her to compete in point of usefulness or capacity for work with the boy who was her classmate.

There is such a thing as being wedded to one's idols in education as in every other department of effort. Many of the idols which the teaching profession sets up and worships are come to be regarded by the outside world as being of brass. The co-education of the sexes in the sense of educating the boy and girl on identical lines is one of those, as is also the practice which has prevailed of having the teaching profession, at least in the American public school, practically monopolized by women.

Another respect in which Prof. Tibbits' address is entitled to public approval is in the matter of the education in the language. The earlier the pupil engages in learning a language outside of school the better knowledge will he receive of it, and the quicker will he acquire it. This principle if made to apply to school training in language would be sure to be followed by gratifying results. In actual operation the prevailing plan of teaching language most in the public schools usually results in giving to the pupil the barest smattering of the language sought to be acquired, which soon passes out of existence after the pupil leaves school.

It is along the lines chosen by Prof. Tibbits that the general public maintains its interest in the proceedings of the present convention. Discussion of such problems of education as he treated in his address will always catch the public attention.

THE NATIONAL GUARD.

A convention of the National Guard association, composed of all the officers of the national guard in the state, meets today here in St. Paul. This directs public attention to an organization which deserves highest praise and encouragement. As between the regular army and the national guard, it is customary to disparage the latter; yet British experience in South Africa strikingly demonstrates that military drill alone does not count for much in modern warfare; that more than ever the result of a battle now depends upon the individual soldier, his skill as a marksman, his ingenuity in seeking and making cover, and the zeal with which he goes into the fight. The mere mercenary or machine man counts for less today than he ever did before. The modern soldier, to be successful, has to be a general in miniature and a patriot in full life size. While doing his part in a general plan, he must have the intelligence to carry on a little war of his own with appropriate maneuvers, and above all, he must be animated by that patriotism which knows no other thought or motive than to strike and fight for the cause of his country.

In all these respects the national guardsman compares very favorably with the regular soldier. Whether he is a farmer, laboring man, mechanic, clerk or professional man, the national guardsman always belongs to the most intelligent and respectable elements of society; he has ample opportunities to develop marksmanship; he is actuated by none but the most patriotic motives; and even in the matter of drill, many companies of the national guard are equal to the best in the regular army.

In case of war, the national guard is not only on hand but eager to rush to the front. There are some 110,000 national guardsmen in the United States and the annual appropriation for this organization is \$1,000,000 or less than \$10 per capita, while the standing army of less than 100,000 soldiers demands an appropriation of \$150,000,000 or more than \$7,500 per capita, a striking difference, one regular costing the country as much as 150 national guardsmen. Yet in case of attack from without, or Indian trouble, it seems that the national guard would be practically as serviceable as the regular army, while it would never be subject to the charge of militarism, for the guardsman, though he is always on hand in times of war, in peace he is a common citizen. It would therefore seem, that the war department at Washington would do all it could, for the national guard. Such is not the case. Under Democratic and Republican administrations alike, this fact has always been the same and the cause is close at hand. The war department was established for the regular army and not for the national guard. The heads and personnel of all the bureaus are regular army officers; there is not a man in the department whose duty it is to give one thought to the national guard. Every official of the war department is therefore interested in an increase in the regular army which would mean more life pensions and well paid commissions for themselves and their friends. But any increase in the number and efficiency of the national guard lessens the need of

any increase in the regular army, and as a result, every official of the war department, consciously or unconsciously, is set against the national guard; and as the war department always had the ear of congressmen, little has ever been done in behalf of the national guard. In the light of these facts, it is no surprise that the militia of the United States is governed by an obsolete law of 1792 requiring every militia man to "be constantly provided with a good musket or fire lock, of a bore sufficient for balls of the eighteenth part of a pound, a sufficient bayonet and belt and two spare flints" and many other articles which can be obtained only by loan from a museum or antiquities. This also explains why the national guard is still armed with the old Springfield rifle which is as much out of date as the blunderbuss of the middle ages.

During the late war, companies of our national guard armed with Springfields were sent to Cuba and the Philippines to fight an enemy armed with the most modern Mausers that carry about twice as far and admit of nearly three times as rapid firing, a fact which disgraced us in the eyes of the world and which was only compensated for by the unequalled bravery of our boys in blue. Compared to the Mauser or Krag-Jorgensen, the Springfield rifle is about as effective as a shot gun compared to the Springfield. Isn't it about time to give the national guard a modern weapon?

Adjt. Gen. George C. Lambert, whose efficient work has won the appreciation of all friends of the national guard in this state, is trying to secure the passage of an amendment for arming the guard with the same weapon as the regular army, namely the Krag-Jorgensen. Senator Nelson has promised to introduce the amendment and Senators Lodge and Towne will give it their strongest support. The cost of arming some 100,000 national guardsmen with this modern weapon and suitable cartridge belt would amount to only about \$1,500,000, from which would be deducted the market value of the Springfields.

The modern weapon is not only more effective, it is also much lighter. It has a smaller bore and hence uses lighter cartridges. It is as easy to carry 400 cartridges for the Krag-Jorgensen as 200 for the Springfield which means a great deal, especially in a hot climate. In a war with a modern power, the Springfield would be useless as the enemy could annihilate our men before they came close enough to use their antiquated weapons.

It therefore behooves all friends of the national guard, irrespective of party, to let their congressmen know what is wanted. Such united and unpartisan action will not fail to overcome the antipathies of the war department and secure this much needed reform.

WHAT THE DECISION WILL CARRY.

As the time for rendering a decision on the expansion questions now before the United States supreme court comes closer, the speculation increases concerning the probable purport of that decision. So far has this disposition gone that the view has found expression in more than one intelligent and responsible newspaper that the court will not, even though its members so believe, decide in favor of the contention that the constitution does not forbid the flag. Others again are heard pointing out that the majority of the court are the appointees of Messrs. Cleveland and Harrison, and are certain to agree with the known views of these gentlemen.

Of course there is not the slightest foundation on which to rest this speculation. There is not even a possibility that the court will be influenced by the opinions of others besides its members, or that it will be deterred from rendering its decision by any fear of consequences which may impress themselves on those who are to be regarded as having some interest, either political or otherwise, in the event.

The entire case is not yet laid before the court. During the coming month other cases involving the same and other questions will come before the court; and it is entirely improbable that any decision will be even considered by the court until the final arguments have been made on all the cases before it during the present term which involve any phase of the great national question involved.

A matter of much more concern is the one whether, if the supreme court should decide in accordance with the views and policy of the present administration the decision will be accepted by the country as final on the great issue involved. It is in great measure, if not entirely, a political issue. It is of the nature of those issues which are never settled, have never been settled and never will be, by judicial decree or act of congress. There is more in it than the collection of duties by the United States government officials on goods coming from the Philippines, Porto Rico or any of the smaller islands. Such a decision will in effect declare that this republic can hold political dependencies, and that the natives and residents of these dependencies, not claiming allegiance to any other government, may be held in a state of political subjection, if the congress of the United States so wishes.

Such conclusions as these will never pass unchallenged by the American people, no matter what the judgment of the supreme court or the will of congress may be. All the declarations, compromises and decisions made for twenty-five years in the direction of fastening African slavery on American society were brushed aside as so many cobwebs when the people proceeded to consider that question for themselves. It will probably be so in this case. Chief Justice Taney decided that no matter what congress desired, the constitution did not apply to the negro slave. The administration has decided that it does not apply to the Filipino or the Porto Rican unless congress declares that it may. The doctrine in the one case was held by the American people to involve a monstrous perversion of the national conceptions of liberty. Whether they will give their assent to the other in the last event, or whether they will ever be called on to do so, the future alone can determine. There were many elections held the results of which were in concurrence with

the view expressed by the great chief justice. There has been one held which fully sustained the view of the present administration. While the parallel between the two cases is not complete there is enough of similarity to put it beyond question that even should the United States supreme court decide as the administration wishes it to decide, the American people will not accept its dictum as final on the question involved.

SATURDAY GLOBE GLANCES.

Today, Dec. 29, is the anniversary of the birth in 1800 of Charles Goodyear, an eminent American inventor who spent several years in poverty while experimenting with India rubber, which is now applied to hundreds of uses; of Andrew Johnson, in 1808, seventeenth president of the United States, who was a lawyer and writer; of William Ewart Gladstone, the eminent English statesman and author, on Friday, Dec. 29, 1809.

St. Paul theatergoers of a decade ago will recall Rev. George C. Minn, a Chicago Unitarian preacher, who went onto the stage to play Shakespearean parts, but failed to meet with success in the country. Since then he has won a wide reputation as a rapid firing, a fact which disgraced us in the eyes of the world and which was only compensated for by the unequalled bravery of our boys in blue. Compared to the Mauser or Krag-Jorgensen, the Springfield rifle is about as effective as a shot gun compared to the Springfield. Isn't it about time to give the national guard a modern weapon?

A New York druggist has been sued by Little Verona for a subretrieval for \$3,000 damage for selling her a chemical that turned her hair green instead of auburn.

The English government has asked Canada for 200,000 lbs. of wool for service in South Africa. The pay is to be \$10 a week and all expenses.

In the mission schools in China and Japan, parents and children are often found studying the same books.

Most people who have paid any attention to American news have come to the conclusion that the removal of District Attorney Gardner, by Gov. Roosevelt, is a rather small manifestation of purely partisan malice. The vice president elect continues to justify the opinion formed of him during the campaign—that he is a subalberic statesman of the advertising variety.—Chicago Chronicle.

The 800 canals handled an enormous traffic in 1899, the total amounting to 15,542,313 freight tons, of which 2,522,493 were east-bound and 13,019,820 west bound. The American canal carried 92 per cent of the traffic and the Canadian canals 8 per cent. Of the registered tonnage, 20,126,782 tons went through the American and 2,129,622 through the Canadian. Iron ore led in quantity, 15,499,098 tons, with coal in second place, 10,040,000 tons. Lumber amounted to 40,000,000 bushels, and lumber nearly one billion feet.

Grover Cleveland in a letter to the Atlanta Journal says he did not vote for William McKinley for president, but did not say he voted for Bryan.

Gov. Pingree, on returning from the governorship of Michigan says: "I've got a big list of ingrates hypocrites and boodlers who have pretended to be my friends and have betrayed me. I'll be ought to know, he picked them out. And presently they think the same of him."

Even Europe's crown wearers are interested in American prosperity. Many of them, it is known, have made heavy investments in United States securities of one sort and another. The Russian and German kaiser, the queen of Great Britain, the king of Italy, Belgium and other European countries, have large sums of money, in some cases well up into the millions, in railroad bonds and other kinds of American properties.—St. Louis Globe-Democrat.

The medical department of the army in the Philippines reports that there are thousands of lepers in the islands, and that an island should be set apart for their use.

Germany has made a claim for damages to her subjects in Cuba during the insurrection and the European governments will follow. The subject promises to assume great importance when the Cubans establish their right to independence by forming a stable government, and being recognized as such by the supervision of the United States. Foreign ships of war will in time come to force payment if no arranged peace-conditions are agreed to by the United States. The responsibility will have to be taken the responsibility of the act of Cuba which affect the interests of foreign subjects, or else we shall have to pay for the consequences, whatever they may be. The principle of the Monroe doctrine, it is said, we would have no right to interfere, unless an attempt were made by a foreign power to establish a permanent event this government would probably become involved in a war, though the Cuban government might be at fault.

It will be remembered that several years ago rain-making was attempted in several states by shooting into the air in various places, the same thing is practiced to prevent the absorption of vineyard districts. Long funnel-shaped cannons are used, and when clouds threatening hail are seen, a vigorous cannonading is kept up until the clouds are broken up, hail prevented, and rain brought down. It is estimated that one cannon will protect seventy-five acres of vineyard. In an economic sense, it is believed that the grape growers have such faith in the process that in Italy alone last year there were 15,000 cannons engaged in cloud shooting.

A man named Pat Crowe is wanted in Omaha. The detectives down there think he was engaged in the Cudahy boy kidnapping case. His presence is announced in all parts of the country, including the Twin Cities.

In one of the Australian states chess is taught in the primary schools because of the mental discipline.

A newly married pair boarded a train at a town between here and Chicago the other day, and their friends distributed a card through the car for card reading. "This nice young couple are newly wedded. Please do not notice them, as it will greatly embarrass them."

PERTINENT OR PARTLY SO.

A late report says that Pat Crowe is at sea, but it is not at all clear how much as the people who are trying to find him.

If Miss Hope Booth, whose "War on Women" company went on the rocks at Milwaukee Saturday, poses in any living pictures soon, they will be from the neck down. The subretrieval of the disbanded company presented Hope with a lovely black eye for Christmas in a fit of the financial straits of the show.

Queen Victoria is said to contemplate the establishing of a new order, entitled the "Star of Africa." Its other name is not Buller.

One Chicago university professor said that Shakespeare did not begin to stack up with the oil man, and now another member of the faculty declares that the male is not at all essential to the perpetuation of the human race. It is to be hoped that the professor has limited his observations to Chicago men solely. There has always been some doubt about the desirability of perpetuating them.

A New York W. T. U. branch has decided that the kiss is an intemperate and should be prohibited. Already the junior associations are chafing under the new ruling.

The Kansas woman who threw a billiard ball through a picture of Cleopatra at the bath evidently does not believe that cleanliness is a virtue.

If the census has Pat Crowe properly counted, then Mr. Merriam must have overlooked some of the other folks, for his figures are far too small.

British capitalists will build a railroad from Swatkhud to Etjebunde. The iron jawed man formerly been signed as passenger brakeman.

Third street is said to be badly undermined, but it is not so sure it will hardly have another such tumble as it did about a decade ago.

When you see a big crowd at the Windsor now, you can't tell whether they are disciples of Pestalozzi or of Van Sant.

RAILWAY TENDENCIES.

President Hill's Views Presented Through World's Work.

James J. Hill, builder and president of the Great Northern railway, speaks with authority on all questions dealing with the construction and management of railroads. The growth in twenty-one years of the system of which he is the head, from 350 to 4,500 miles, gives proof, if that were needed, of his executive ability and of his good judgment. Speaking not long since of the railway situation and our growing trade with the far East, Mr. Hill said for publication in the World's Work:

"The forces likely to determine in future the construction of new lines of railway in the United States are the need for better terminal facilities and the special requirements of particular sections. That the building of great trunk lines has come to an end is shown, I think, by the fact that during the past dozen years there has been a steady decline in railway construction in all parts of the United States. A railway that will not yield a profit to its projectors has no legitimate reason for existence, and, as the existing lines between the East and West are prepared to transport far more tonnage now offering, or likely to offer for many years to come, to attempt to parallel them with new ones would be financially unwise, and, in fact, a crime. The competition of older rivals and the consequent division of business would render the stocks and bonds of the new lines practically worthless, and investors have learned, caution from disasters of the past. Lines now in operation are pretty sure to seek and secure improved outlets, and there is bound to be a small but a very real mileage having for its object the development of some particular interest or section; but more than that should not be looked for in the near future. Indeed, the states of the East and Middle West, the existing mileage supplies all the facilities wanted. In such states no considerable amount of new lines can be built with the assurance of profit, and this fact will exert a salutary influence in checking doubtful ventures and compelling obedience to the excellent rule that where a line is capable of handling the transportation of its section, the construction of a second should not be undertaken. Capital and investment will be mainly directed in future to the development of urban and interurban electrical roads, a department of transportation which is still in its infancy."

THE TENDENCY TOWARD CONSOLIDATION.

"The familiar law of the survival of the fittest applies with especial force to railway management. Concentration is the dominant spirit of the age, for men have come to see that, all things being equal, the conduct of a business by a mass is the cheapest and renders the surest profit to labor and capital. To this influence has been principally due the tendency to consolidation and the absorption of vineyard districts. Long funnel-shaped cannons are used, and when clouds threatening hail are seen, a vigorous cannonading is kept up until the clouds are broken up, hail prevented, and rain brought down. It is estimated that one cannon will protect seventy-five acres of vineyard. In an economic sense, it is believed that the grape growers have such faith in the process that in Italy alone last year there were 15,000 cannons engaged in cloud shooting.

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Boer Commandant Snyman, of Gen. Dewet's staff, says: "Rhodes flatters the British by calling their flag the greatest commercial asset in the world. In some day he will tear his flag from South Africa and replace it with one of his own design." He also says that Dewet is as far superior to Kitchener in military strategy as Napoleon was to the most ignorant soldier in his army.

Circulation of the Globe For November.

Ernest P. Hopwood, superintendent of circulation of the St. Paul Globe, being duly sworn, deposes and says that the actual circulation of the St. Paul Globe for November, 1900, is herewith correctly set forth:

Table with 2 columns: Circulation numbers 1 through 30. Values range from 17,500 to 17,900.

ERNEST P. HOPWOOD.

Subscribed and sworn to before me this 1st day of December, 1900. H. P. PORTER, Notary Public, Ramsey Co., Minn.

Thomas Yould, being duly sworn, deposes and says: I am an employe exclusively of the St. Paul Dispatch, in the capacity of foreman of press room. The press work of the St. Paul Globe is regularly done by said Dispatch under contract. The numbers of the respective day's circulation of said Globe, as set out in the above affidavit of Ernest P. Hopwood, exactly agree with the respective numbers ordered to be printed by said Globe; and in every case a slightly larger number was actually printed and delivered to the mailing department of said Globe.

THOS. YOULD.

Subscribed and sworn to before me this 1st day of December, 1900. R. S. YOUNG, Notary Public, Ramsey Co., Minn.

FURTHER PROOF IS READY.

The Globe invites any one and every one interested to, at any time, make a full scrutiny of its circulation lists and records and to visit its press and mailing departments to check and keep tab on the number of papers printed and the disposition made of the same.

STATE PRESS COMMENT.

Ask Us Next April. What tax laws will be enacted by the coming legislature and will they be any better than those enacted by its predecessors?

Could Write Fish Stories. Jordan Independent. We hardly believe the report that Grover Cleveland has accepted the position of sporting editor on Bryan's new paper.

Don't Be Rashful. Wright county doesn't seem to be getting very much out of the incoming governor by way of fat jobs in recognition of services rendered. Can't it be that nobody has applied?

More Soldiers Needed. Blue Earth County Enterprise. The strife and bloodshed in the Philippines which was to end with election day, has not ended, and a demand is now being made for more soldiers. We perhaps they meant the end would come next election day.

Will Be Easy for Lind. Martin County Sentinel. Two years hence John Lind can go fishing and come back home and receive a certificate of election to the office of governor. The people will soon forget Tams Bixby's "Social-Democrat" trick.

Make a Good Pair. Cleveland and Bryan can prove very serviceable men to the Democracy. The former to frame its issues, the latter to plead them to the great American jury—the people—but both have amply demonstrated their lack of tact and ability for the successful leadership of a great political party.

For Campaign Purposes. Willmar Tribune. The warden of the state prison may not be happy that he has a supply of raw material on hand. The prices are going right up. Do you remember what a row the paid Republican howlers made because there was a supply of steel and manila of hand for the prisoners to work at, and that the market had dropped a few cents?

No Contest. Van Sant's official plurality over John Lind for governor is 2,54. McKinley's plurality in the state is 7,500. Van Sant ran over 75,000 votes behind McKinley.

Both Have Records. Chicago Record. "Mr. Woggs, I understand your wife has made a record of 900 pies baked this year."

Standing Up for Him. Chicago Tribune. Twilight do Wetswobber—Say, if you know dere kin, no sich feller as Santy Claus? Muggsy de Bootblack (of the Waifs' mission)—Dey ain't he? I'll show ye. BIE.

A Woman's Triumph. Chicago Times-Herald. "And did you marry your ideal, Mrs. Flightington?" "Well, no—but I flatter myself that I married the ideal of a girl who used to put on a good many airs and think she had me passed up to where the shadows were dark and thick."

Concrete Manners. Chicago Times-Herald. "Bingleston's the meanest man I ever heard of."

The Savage Bachelor. Indianapolis Press. "What deduction can you draw from the fact that single men are more dissipated than married men?" asked the Sweet Young Thing.

Creamery for Altura. WINONA, Minn., Dec. 28.—(Special.)—The residents of Altura, on the Winona & Western railway, have organized a creamery company. An up-to-date creamery will be built.

What deduction can you draw from the fact that single men are more dissipated than married men?" asked the Sweet Young Thing. "It shows that the greater part of humanity is governed by terror only," answered the Savage Bachelor.