lic would like the facts in this matter. So far it has not had any which are adequate for the formulation of an intelligent judgment.

The remarks in this letter which imply that the high surtax rates have destroyed individual initiative and enterprise and have led taxpayers to withdraw their capital from productive business must be taken with a grain of salt at the high tide of prosperity which has characterized the year 1923. Consequently it is hardly to be expected that "the encouragement which the changes will give to productive business" will soon replace the revenues which are lost by the reduction of rates. Our personal income taxes fell in 1921 because it was a year of serious depression. They will be high in 1923 because it is a year of industrial activity and large profits.

Quite naturally the letter omits all discussion of the excess profits tax. The Secretary of the Treasury may avoid that discussion, but surely Congress will not, if the question of tax revision is opened at all. The facts made available through the administration of the excess profits tax from 1917 to 1921 have revived the discussion of taxes upon differentials. No one can examine the statistics of corporate profits during those five years without realizing how widely profits in industry vary from establishment to establishment and from industry to industry within the same year. The old argument that the excess profits tax raises prices has been shown to be fallacious on logical grounds; and the course of prices within the last three years makes the contention utterly ridiculous. If Congress and the present administration wish to bring the prices of the things the farmer buys more nearly into balance with the things which he sells, let them make a sweeping reduction in the tariff; and replace the revenues thus lost by a simple excess profits tax of twenty-five percent on profits in excess of eight percent on invested capital. That would be a real stroke of financial statesmanship.

The Restoration of the Lawyer

THE annual meeting of the American Bar Association in 1922 at San Francisco was signalized by the report of a Committee on Promotion of American Ideals. Readers will remember that the report took a gloomy view of the prospect of these ideals. Without recalling exact details, they will realize that the committee issued a clarion call to the Bar of the country to take up and continue the great work that appears to have been dropped from the relaxed fingers of Ole Hansen.

The good work was continued at this year's meeting of the Bar Association at Minneapolis in the report of the Committee on American Citizenship. This committee also views with alarm the state of the country; it is filled with forebodings, trepidations, fears. It has looked under the bed and found there the ominous form of the Red bent upon destroying American institutions. And, alas, this nefarious undertaking is not wholly an "outside job." There are accomplices within the household. For (tread lightly and speak with hushed voice) "members of the United States Senate and others high in authority attack the Supreme Court of the United States and demand a radical change" in government.

None of the well-known phrases is absent, although some of them show signs of overwork and nervous fatigue from previous propaganda campaigns, "inroads," "threatened changes," "gross indifference," "insidiousness," "dangerous tendencies," "dangerous elements," "ignorance of the great mass of our people of the fundamental yet simple principles of our Constitutional form of government," are with us, as well as those more cheerful brethren, "our heritage of free govern-trust," "principles and ideals of our government," "written constitution as established by our fathers," "long established institutions" and of course "the blessings of liberty." The million and a half radicals are marched across the stage with their shadowy background of five million readers of four hundred Red newspapers. Is it any wonder that the committee admits that it is "amazed and disheartened," and openly and courageously asserts that it is time for the members of the Bar to bestir themselves?

And bestir it is. Incredible as it may seem, (except perhaps to those who look at the statistics of the occupations of the members of our state legislatures and national congress even at the present time) "time was when the lawyer was looked upon and actually functioned in his community as a civic leader" (the grammatical construction is that of the stylist who drew the report). The condition which has been viewed with proper alarm "calls loudly for the restoration of the American lawyer to his former status as a civic leader," in order, we take it, that this country may again live under what has been called "a government of lawyers, not men."

The Restored Lawyer is an appealing theme. It suggests an inquiry somewhat different from that in which this particular committee was engaged. How much is his fall from his once high estate due to his identification with corporations and other big business interests in circumventing the spirit of legislative enactments intended to secure some degree of actual economic freedom to the ordinary man? How does it happen that the deplorable state of administration of criminal law has come about? A state of affairs about which reputable lawyers—Chief Justice Taft and others—have employed stronger language than any layman would venture upon. If lawyers have not been able to keep clean this house which is so directly under their keeping, what is the prospect of their success in constituting themselves the special guardians, if not monopolists, of civic leadership? The more one reflects upon the theme of the Restoration of the Lawyer, the more fruitful fields of inquiry open out. The neglect of the committee to enter any of these fields of thought and inquiry is "amazing and disheartening."

The committee has adopted what it calls a Shibboleth, what the man in the street might call a slogan with which to "sell" certain goods, and what the judicious might call a fetich. It is "to reestablish the Constitution of the United States and the principles and ideals of our government in the minds and hearts of the people." A worthy object; to a naïve and innocent mind and heart it suggests a denunciation of the violation of the First Amendment to the Constitution guaranteeing freedom of speech, and an urgent demand from the Bar Association to release prisoners from federal penitentiaries whose guilt consists in having taken the Constitution at its word. It suggests an inquiry as to how the Fourteenth Amendment was perverted from its intent of protection of the freedom of individuals into a bulwark of corporation immunities and privileges. It suggests a ringing call to the Bar to rally to the support of that part of our holy heritage and sacred trust found in the Nineteenth Amendment. These expectations are not realized. The cause is not hard to discover. To the committee any amendment and disposition to amend is obviously part of an insidious, dangerous and subversive tendency to question the all-embracing, absolute and final wisdom of the Fathers. We are afraid that their own devotion to the Constitution is not onehundred percent pure. It fails to attach to itself that clause of the Constitution which provides for its own change.

The nearest the committee comes to stating, other than by the implications of its attack upon liberal political aspirations, what it means by the reëstablishment of the Constitution is found in this passage: "This is a government by the people, with self-imposed limitations based upon a recognition of inalienable individual rights." The phrase throws much light upon the notion that the Constitution has to be reëstablished. There was a long period in which the courts almost unanimously construed all legislation in terms of certain natural and inalienable rights of individuals to property and liberty of contract, and hence declared unconstitutional all "social" legislation. For twenty years before the late war there were obvious signs of the willingness of some courts to yield to the will of the people when it was expressed in legislation in behalf of the general social good, even though it involved putting re-

strictions on the activities of corporations. The Restoration of the Lawyer and Reëstablishment of the Constitution obviously signify, to the mind and heart of the committee, a return to our earlier legal individualism.

Upon its surface the report of the committee is ludicrous or pathetic, as one takes it. But it cannot be so readily disposed of. For it is accompanied by a definite plan of propaganda, aimed primarily at the control of what the report, doubtless ironically, calls our free schools. The first step is the passage of laws by state legislatures making the teaching of the Constitution compulsory in the public schools. Just what this is intended to amount to in practice is made clear by the recommendation that all local bar associations organize their own committees to see to it that there is "unity of policy and action" all over the country. But this means "direct contact will be made with all our schools and colleges." By the supervision and censorship contemplated in this direct contact the reactionary legal and social philosophy of this committee of the Bar Association is to be identified with loyalty of teachers to the Constitution, and the schools are to be prostituted to the inculcation of this philosophy.

It is easier to write such a program in a committee report than to carry out in action. Local communities are not likely to respond with wholehearted enthusiasm to the Restoration of the Lawver to Civic Leadership, when it is found to mean the commitment of the public schools to a particular social and political philosophy of government and good citizenship. We cannot emulate the committee in its alarm and foreboding, although we fully realize how subversive of our heritage of liberty their plan would be if it were carried into effect. But nevertheless the publication of the plan is a warning. Lawyers are not the only ones who should bestir themselves. And it would be most heartening, if also somewhat amazing, if responsible and intelligent members of the Bar Association would begin by disowning such reports or at least taking steps to prevent their appearance in the future.

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The Work of the Friends

URING the period in which the rulers of the civilized world elected to accomplish by war the high purposes which animated them all, the position of the Friends was one of extreme embarrassment. They did not yield to any other sect in love of country. They did not disclaim their share of responsibility for the tragedy in which all peoples were involved. Least of all did they desire to adopt a merely negative or obstructionist attitude. They felt keenly their inability to share the emotion which animated their fellow-countrymen, and which for a moment seemed actually capable of being translated into the victory for humanity which would justify the war. And yet "they were inwardly pledged to a way of life, which, if extended through the world, would eliminate the seeds of war. . . . They could not of a sudden change the faith of a life-time and substitute the methods of war for the slower forces of love and coöperation." The war was a challenge to this faith.

It was in response both to a call from without and an urge from within that the American Friends Service Committee was formed, April 30, 1917, "to assist all Friends in America in making an adequate contribution to the needs of the hour," and to fulfill "the present mission that is ours in expressing in a world so sadly bent upon destruction, the constructive Gospel of Goodwill." It is one heartening fact that the Friends have been able to make of their position, so exposed to assault both by government and public opinion as to promise little beyond mere survival, a strategic base for the operation of those forces which represent the only constructive element in the world today. Their work is one unflawed and entirely inspiring product of these troubled years. In a war which it is now a commonplace to say that none of the combatants won, the victory remains with the peace makers.

The Friends are among the smallest of Christian denominations, only 150,000 of them in the world. Of these the English Friends number 20,000; the American Friends perhaps five times as many. In the first year of the World War the American Friends supported their English brethren in their War Victims Relief Committee, and sent volunteers to their ambulance unit. When the United States entered the war this coöperation assumed larger proportions, though it is with a smile that one reads in Bulletin Number One of the American Friends Service Committee that "the work already undertaken at home and abroad will require a monthly budget of \$20,000." This work as outlined in the bulletin of June 15, 1917, anticipated support in connection with the English friends of reconstruction work in France, Russia and Serbia. Naturally the work in France assumed first importance. The modest personnel of seven workers in June, 1917, had grown to 605 by June, 1919. The total budget of the American Friends had expanded from \$511,542.21 in 1917-18, to \$3,178,015.48 in 1919-20.

The end of the war opened to the Friends a larger field. The populations of the enemy countries had suffered, on the whole, far more during the war than those of the allied and associated nations, and the atrocious policy of starvation enforced by the blockade until the spring of 1919, prolonged this suffering. To the sense of responsibility for this needless aggravation of the misery of the enemy peoples was added the sense of opportunity to give practical form to that good will toward them of which they had been so repeatedly assured by Mr. Wilson. In May, 1919, the Friends began relief work in Austria, and by July the number of persons fed at their stations had reached 632,300. In July, 1919, Miss Jane Addams, Doctor Alice Hamilton and Miss Carolena Wood visited Germany and Austria on behalf of the Friends, and issued their memorable report. They found 70 percent of German children, a total of 10,000,000, undernourished. In February, 1920, Mr. Hoover addressed a special communication to the Friends, asking for their assistance in feeding the people of Central Europe, and for this purpose turned over to them certain funds of the American Relief Administration. The Amerikanische Kinderhelfsmission was opened in Berlin in January, 1920, and by July 5, the total number of stations was 3,392, and the number of children fed, 632,-000. The German government itself supplied flour and sugar to the amount of between five and six million dollars, paid costs of insurance and transportation, and furnished subordinate workers. On July 31, 1922, in accordance with their fixed policy of withdrawing from a country when its own resources seem sufficient, the Friends turned over their establishments for the feeding of children in Germany to the German Central Committee.

The work of the Friends in Russia during 1921-22 is fresh in all minds. At the present time the feeding of children in the institutions of Russia continues and programs for the rehabilitation of agriculture and for medical relief are being carried forward. In Austria, a three year campaign against tuberculosis is being waged. In Poland, the effort of the Friends is directed toward rebuilding in the devastated regions. But the chief undertaking before the American Friends is the resumption of relief in Germany, control of which has been transferred back to them from the German Central Committee in consequence of a new and desperate phase of the situation in that country. The scope of this undertaking may be realized when it is