

443,000,000 francs to contractors. Four contractors made a profit of 77,000,000 francs, Mr. Eiffel's share being 33,000,000 francs, or deducting his payments to others, 22,000,000 francs."

AN ECCLESIASTICAL DELEGATE ONLY.—The decree making Mgr. Satolli Papal delegate of the United States is officially stated to be purely ecclesiastic in its character, and not intended to have any civil bearing whatever. This statement is made in consequence of reports from the United States to the effect that the Papal delegate would attempt to occupy a position similar to that of a Nuncio. The Vatican recognizes that a Nuncio would not be received by the American people, and no attempt will be made or is contemplated to obtain such official recognition. Mgr. Satolli will confine himself wholly to the affairs of the Catholic Church.

ATTAR OF ROSES.—In an article in *Blackwood* is a reference to the extraordinary price of the attar of roses: "Very different was the atmosphere of the other storeroom which we visited after breakfast, where the precious attar of roses was kept in a huge iron safe. The air was so heavy with the scent that I could hardly bear it, and when Mr. Papazoulu took out the bottles I retired precipitately and contemplated them from a distance. The bottles were large and flat, the shape of an ordinary hunting-flask, and sealed. He said that he sold the smaller ones at 200l., 300l. and 500l., while he valued one large one at 1,000l. When kept perfectly free of air, the essence is said to last unimpaired so long as eighty years."

GRADED TAXATION.

Among other lessons to be gathered from the circumstances surrounding and connected with such men as Jay Gould on this continent, as well as elsewhere, is this—when individuals succeed in appropriating an abnormal or extraordinary portion of the national wealth, it is possible, by legislation, to redistribute its benefits, at least to some extent. This is illustrated at death, if not during life. That it is in the former case, suggests that it might be in the latter. If a man dies worth one hundred million dollars, the nation taxes the legacy one per cent. out of the one hundred million. The supposed reason for such a tax is that the heirs do not need so much. Reasoned in both directions, it follows that those who are left less can spare less, and those who are left more can spare more. This is logical.

HOW MUCH CAN A MAN SPARE?

This is the real practical question to which the matter reduces itself. If a nation, in the aggregate, were worth 1,000 millions of dollars, and one man presently managed to "corner" 999 millions, everyone could see that he could afford to pay very largely, in proportion, for all public purposes—much more largely than a mere standing "percentage." A neighbour of his possessing a capital of only \$100 would miss much more keenly a taxation of \$1 than the possessor of the 999 millions would miss, say, 100 millions of it. People should give for all purposes what they proportionately can afford to give—can spare out of their "living"—not a mere percentage. The reasoning which applies to these two extreme cases necessarily holds in regard to all intermediate grades of wealth among the other members of the nation. It is not simply and solely that one man is able to do 999 times more than all the rest put together.

"EXEMPTIONS"

become a corollary of any schemer based upon equitable taxation of grades and classes among the holders of wealth. It might be taken as an axiom that every member of a nation or community should be aided and "protected" in the acquisition of enough to live upon decently—so much for bodily wants, so much for mental pabulum, so much for social purposes. Shall we say an income of \$1,000? Let us assume that for the sake of argument. Then the man who has an income of \$2,000 per annum has \$1,000 per annum actually "to spare"—while the other needs every dollar he gets. It is only fair, therefore, that the poorer man, and, *a fortiori*, all others, who are poorer, should be "protected" in the full enjoyment of what they have—that is, should be "exempted" from taxation. All richer persons would naturally be graded in some fashion or other.

FOR EXAMPLE,

if we tax B (income \$2,000) 1 per cent., we might well tax C with \$3,000 per annum at 2 per cent. He would not "miss" the \$600 so much as B would miss his \$200. So we might proceed up to some fixed point, say 50 per cent., or one-half the income. D, with a surplus over needs of \$3,000, would pay 3 per cent. on his \$4,000, that is, \$1,200 per annum. Or, we might leave in every case an exemption on \$1,000, taxing only the surplus over the necessary amount for ordinary decent living; 2 per cent. on a surplusage of \$2,000; 3 per cent. on \$3,000, and so on—50 per cent., then, on \$50,000. If we stop the increase on grading of percentage at that point, a millionaire would pay a good round sum into the treasury. Thus, the rest of the nation would have some consolation and relief after being "cornered" by its Jay Goulds. Some such system of compensation would be eminently just—during life as well as at death.

"WHY AM I A CHURCHMAN?"

CHAPTER VI.—Continued.

6. Purgatory.

The Roman doctrine concerning the intermediate state is that the souls of the faithful have to pass through a place of punishment by fire similar to the pains of hell, varying in duration according to the number and greatness of the sins that they committed in the world. Scripture distinctly teaches that such souls "rest from their labours" or "beatings" (kopon).

For the late introduction of this doctrine it is sufficient to quote the testimony of Cardinal Fisher (1535), "On the subject of Purgatory and Indulgences there is no mention, or at least the very rarest, among the ancients; and the Greeks to this day do not believe that there is a Purgatory."

The very Canon of the Mass in the Roman Church witnesses against this late corruption of the true doctrine, as it speaks of such souls sleeping "in the sleep of peace," and "resting in Christ."

7. Indulgences.

The Roman Church teaches that from the merits of Christ and of the saints the Church has power to grant remission of the punishment due to sin, whether in this life, or in Purgatory in the future. It was the terrible abuse to which this doctrine had led in the barefaced *sale* of these Indulgences that was the immediate cause of the Reformation. "The system cannot be traced back earlier than the quarrel of Gregory VII. with the Emperor Henry IV., when remission of sins was offered in 1084 to such as would take up arms against the Emperor."

We have no testimony in the Scriptures nor amongst the Fathers in favour of Indulgences, but only the authorities of some modern authors (St. Antoninus, Archbishop of Florence, 1459). "There was no use for Indulgences for the first twelve centuries; they began after the people were affrighted with the torments of Purgatory."—*Cardinal Fisher, 1535.*

8. Compulsory Confession.

The Church of Rome teaches that confession of all mortal sins to a priest is *necessary to salvation*. No one may receive the blessed Sacrament of the Holy Communion without having previously made a private confession of all sins.

Council of Trent (6th Canon) says, "If any shall deny that sacramental confession was instituted and is *necessary to salvation* by Divine right, . . . let him be accursed."

As late as 813 it was a matter of dispute whether there was need to confess to a priest at all, as appears from a Canon (83rd) of the Council of Caen, under Leo III., which distinctly asserts that by confession to God alone sins are forgiven. Till 1215 (the Council of Lateran, under Innocent III.), no decree of Pope or Council can be adduced enjoining the *necessary* observance of such a custom. "The Church of [England, in accordance with Scripture and the Primitive Church, and the Greek Church, asserts that confession to God alone is sufficient—is the rule—is the course which ought to be pursued in all but exceptional cases"—but *permits* private confession to a priest, and advises it when the conscience is troubled with any weighty matter and cannot quiet itself, in preparation for the Holy Communion, and in the approach of death (see Rubric in Office of Holy Communion, and the Visitation of the Sick.)

Jeremy Taylor (vol. xi. p. 2), speaking of *compulsory confession*, says that it is a new doctrine even in the Church of Rome, and was not esteemed any part of the Catholic religion before the Council of Trent.

9. Transubstantiation.

I.e., "that there is a *conversion of the whole substance of the bread into the body and of the whole substance of the wine into the blood*," in the Sacramental Eucharist. This is a philosophical theory which has to do rather with the *annihilation of the substance of the elements* (if indeed there be any such thing as *substance apart from accidents*), than with the presence of Christ. It was first formulated as a doctrine about the 9th century by Paschasius Radbertus; was then strongly controverted by many of the greatest divines of the Church, and was only *authoritatively* defined and put forth as a doctrine of the Church by Innocent III., in the Council of the Lateran, in 1215. It has never been accepted by the Greek Church.

Cardinal Fisher, Bishop of Rochester, in his letter against Luther, acknowledged "That there is no word to be found in Scripture by which it can be proved that a change of substance is made in the mass."

10. Communicating in one kind only.

The Church of Rome now denies the cup to the laity in direct violation of the command of Christ and the custom of the primitive Church. Casander says that it cannot be showed that the Sacrament of the Eucharist was any otherwise ministered, in any part of the Catholic Church, for a thousand years and more, but under both the sacramental signs of bread and wine. Pope Gelasius (492) finding that certain people from some kind of superstition abstained from receiving the cup, wrote that "they should either receive the whole Sacrament or be put and kept from the whole,

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