

FIVE YOUNG AMERICANS WILL REFORM PERSIA'S FINANCES.

They are all young men and W. Morgan Shuster, the head of the body, began his active governmental career as a stenographer—At 24 he was one of the big officials in the Philippine Islands—The college student who went to fight in the Philippines and remained to help govern the new possessions—The youngest of the quintet is just 30—Awakened Persia giving heed to the example of the people of the United States—Some recent truly wonderful Persian reforms.



RALPH W. HILLS, WHO WILL BE CHIEF IN CHARGE OF THE ACCOUNTING AND AUDITING DIVISION.

W. MORGAN SHUSTER, WHO WILL SUPERVISE REORGANIZATION OF PERSIAN FINANCIAL SYSTEM.



MIRZA ALI KULI KHAN, WHO WILL HAVE CHARGE OF DIRECT TAXATION IN PERSIA.

BY E. J. EDWARDS.
FIVE young Americans sailed the other day to undertake in the old world the solution of a problem of finance and government administration of the first order. Their task is nothing less than the entire reorganization of the fiscal system of the ancient but now awakened monarchy of Persia, with the object of placing that country on a self-sufficient and independent basis financially. As a mere matter of financial administration, the undertaking, which presents difficulties and perplexities yet but dimly outlined, will be watched with keen interest, and its successful completion regarded as a notable achievement by all who are concerned with finance in its relation to government. As a matter which indirectly may have an important bearing on the course of events in the near East, it will be followed with equally keen interest by those who are students of world politics.

"It is a big job that these five young Americans have called upon to accomplish—the reorganization of the finances of Persia," said one of the foremost bankers of the country the other day. "It is a big task, but it is a noble one, supplemented by thorough experience."

The United States has, on a number of occasions, on request sent experts to other countries to assist by counsel and advice in the solution of difficult problems of finance or government administration. American men have been called upon more than once to advise the Chinese government in matters of peculiar difficulty. When Mexico decided to place a silver coinage on a gold monetary basis, experts from the United States were called in to advise the government of that country how best to effect such a change. In the reorganization of its customs service, in these and other cases, except that of San Domingo, which was actually assisted by a foreign government in its administration of the suggested reforms, the part taken by the experts was purely advisory. But the five young men who are going to assist Persia will be called on not merely to give advice. They will possess sweeping executive or administrative powers and will be, in fact and in name, officers of the Persian government. The entrusting of such authority to American citizens by a foreign government is without exact precedent.

Five Who Will Help Persia.
W. Morgan Shuster, who is to have supervision of the fiscal reorganization in the kingdom of Iran, has been appointed not only financial adviser of the empire, but Treasurer-General as well. In the latter capacity he will have supervision of the checks and safeguards disbursement of all the revenues of the Persian government. Each of the four Americans who will assist him in this work is to be formally designated as administrative officer. Thus, P. S. Calbra is to be Director of Taxation; Charles I. McCaskey, Inspector of Provincial Revenues; Ralph W. Hills, in charge of the accounting and auditing system, and Bruce G. Dickey, Inspector of Taxation.

The work to be undertaken is twofold. First, the most available sources of revenue in the empire are to be determined and then the administrative machinery for its collection, with proper and sufficient checks and safeguards, to insure the deposit of the total amount collected in the treasury, must be devised and set on foot. This is an undertaking which will doubtless require several years to complete. Mr. Shuster and his associates are under contract with the Persian government for a minimum period of five years.

With a single exception, the men chosen to form the Persian financial administration have all acquired experience in the administration of the United States colonial possessions of the United States. Fifteen years ago it would have been a much more difficult matter than it proved at this time for the United States men thoroughly qualified to solve Persia's problem of finance; for 15 years ago the United States had not become a colonial power and no opportunity was afforded young Americans to master the science of government administration in the midst of a foreign population. While the experience of these Americans expert dates back to the time when this country undertook the administration of colonies, it is not surprising that they are all young men, whose ages average about 35 years.

Rise of a Stenographer.
W. Morgan Shuster first began to be heard about in connection with the work of the American government in Cuba just after the war with Spain and, subsequently, in connection with the government of the Philippine Islands. In both Cuba and the Philippines he held successively many important government posts, in which he had to deal with the problems arising from the organization of new governments, and became especially conversant with matters pertaining to taxation.

Mr. Shuster is a Washingtonian. His parents have been life-long residents of the capital city and he was born there just at the close of President Grant's second administration, February, 1857. He was graduated from the Central High School of Washington, and during his post-graduate course there was colonel of the Washington High School Cadet regiment, an organization which became famous the world over when Sousa wrote for it one of the earliest and probably the most popular of his marches.

While his friends thought at that time that Morgan Shuster was likely to embrace a military career, circumstances brought it about that he should find his work in the civil branch of the government. At the outbreak of the war with Spain, he was appointed to the United States War Department, in which he displayed such ability that when the evacuation of Cuba by the Spanish government was approved, he was chosen, although then only 21 years of age, to the position of assistant secretary of the department.

Mr. Shuster's work was accomplished Mr. Shuster was transferred to the Cuban Customs service, in which he remained three years, finally attaining the position of Special Deputy Collector of Customs for Cuba.

Mr. Shuster's work in Cuba had especially commended itself to Secretary of War Hillthout Root, and in 1901, although Mr. Shuster was then only 24 years of age, Mr. Root appointed him Collector of Customs for the Philippines. Thus, at an age when many young men nowadays are just finishing their technical training, this young man was placed at the head of a great administrative bureau of the Government. But the duties which were not merely administrative. They were creative as well. For on him devolved the work of revising the new Philippine customs laws and of reorganizing the entire Philippine customs service. Not only that, he was also charged with the enforcement of all the immigration, navigation and registration laws in the Philippine Islands.

Youngster's Big Contract.
That was something of a contract for a youngster of 24. Mr. Shuster was employed in this work for five years, and succeeded so completely in it, that Mr. Root, then Secretary of War, recommended that he be placed in charge of the next big piece of creative administration in the islands, that which had to do with the organization of the educational system, in accordance with Mr. Taft's advice, therefore, President Roosevelt appointed Mr. Shuster, in the Philippines and also a member of the Philippines Commission, which was at that time the sole legislative body for the islands. Mr. Shuster's new duties were multifarious. He had charge of the Bureau of Education, employing nearly 8000 American and Filipino teachers; he was the responsible head of the entire prison system, and managed the bureau through which all supplies for the government were purchased. Furthermore, he had charge of the Bureau of Printing, and the Philippine Medical College, and he organized the Government university at Manila, the Philippine University, as it is known.

Another important piece of work for which he was largely responsible was the codification of the American legislation affecting the Philippines, covering a period of 10 years. He was chairman of the code committee of the Philippine Commission, which successfully accomplished this work in 1907.

He at once found employment in the customs service at Manila as an inspector of immigrants. The good work he did in that place brought him promotion to the position of appraiser of merchandise. Subsequently, he was made chief of the passenger and baggage division of the Manila Customs-house, and finally assistant cashier. He resigned from the latter position to return to the United States in 1908.

Like Mr. Shuster, P. S. Calbra, who is to have charge of direct taxation in Persia, acquired his experience in both Cuba and the Philippines. He has been for several years a special agent in the United States Treasury Department when in 1899, after the first American occupation of Cuba, he became chief of the special agents of the Cuban Customs Service. After two years' service in this position he was appointed Surveyor of Customs for the Philippines, which office he held until last year, when he was appointed Collector of Customs for the Port of Iloilo, the second largest port in the Philippines. He is an expert in tariff and customs matters, and the subject of taxation generally.

Great Changes in Persia.
The changes that have taken place recently in Persia are not, perhaps, generally appreciated in this country. The desire and determination to have a sound and effective fiscal system manifested by the Persians is only one indication of the new spirit by which they are ruled. Severe tests have shown that they are firmly set on carrying out a modern, progressive and enlightened policy in all directions. "Malabar" ideas of government were formerly the bulwark of the old regime, are among the strongest advocates today of Western ideas of progress, and they are now by their solemn decrees enjoining upon the Persian people the duty of upholding the new order of things. Hundreds of modern schools have been established, and among the people generally there is a great eagerness to acquire modern learning. Even the women, though veiled from men by the laws of their religion, are participating in the enlightenment that is spreading over the country. In the past two years 30 schools for Persian girls have been founded by private subscription, and many Persian young women now speak French and English fluently, which only a few years ago hardly one of the middle classes could do so. Women even contribute articles to the press.

The public press is one of the most remarkable of the developments of the past five years in Persia. It publishes articles advocating with perfect freedom the principles of constitutional liberty, and explaining the sources of progress in other nations.

With the equalization of opportunities, the Persians of all classes are working in harmony to preserve the independence of their country, while the spread of knowledge has aroused in them a great interest in institutional life, and has resulted in the formation of many clubs, educational and literary societies and similar organizations. In all these activities the Persians are giving special attention to the example

of the people of the United States and are showing a strong desire to profit by American experience. Partly because of this circumstance and partly because Persia felt that she could place no reliance in fiscal agents selected or recommended by Russia and Great Britain—for both nations have shown a strong desire to intervene in Persian affairs—Persia turned to this country for help in placing her finances on a sound basis.

"I wish you could have been here at the time the new Persian Parliament, the President of the United States to select some young American financiers to show Persia how to get her income, how to raise revenue and how to create a good system of taxation." In this way, Mrs. Sarah A. Clock, who has long been a medical missionary at Teheran, the Persian capital, wrote to a friend in New York City. Mrs. Clock has gained the confidence and respect of the authorities and the people of Persia, for she has served well both as a missionary and as a physician.

"I was present," she continues in the latter, when the Persian Parliament adopted this resolution. My pride in my country was stimulated by the enthusiasm and the confidence the Persian Parliament revealed when adopting this resolution. Of the 75 members of the Parliament, 70 voted in favor of it. All Persia is awaiting, with the most intense interest, the arrival of the American Finance Commission; for it is believed that these men will be able to show Persia how she can secure the income necessary to maintain her army

and thoroughly to police Persia and to protect all property interests in this new constitutional monarchy. They believe that America, through this financial group, will give Persia the high position she ought to have among the nations of the earth."

How Five Were Selected.
The Persian government instructed its charge d'affaires at Washington, Mirza Ali Kuli Khan, to take up with President Taft the matter of the selection of the five experts. Mr. Kuli Khan is a statesman, an enthusiastic representative of the new Persia, an enthusiastic believer in the progressive ideas that now dominate the ancient Iranian empire, and most eager for the success of the many reforms, administrative, educational and social, now under way in his country. His wife is an American, and he has not only a wide knowledge of American institutions, but keen appreciation of American ideals as well.

With President Taft's warm approval, Mr. Kuli Khan conferred with the State Department.

"You will find just the man you want to take charge of this work right here in Washington," he was informed. "Mr. W. Morgan Shuster has had the experience necessary to fit a man for the job. He is a reformer, as I proposed, and his record in the service of the United States Government is the best guarantee that he will accomplish the task successfully."

Mr. Kuli Khan was quickly satisfied that Mr. Shuster was the man for the job, and he forthwith ratified the choice. In the selection of the four other financial officers he consulted with Mr. Shuster, and he selected them on Mr. Shuster's recommendation and approval.

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RUSSIAN THEATERS DEPEND ON THE CZAR FOR BOX OFFICE RECEIPTS

All Imperial Show Houses Subject to Royal Will—Actors' and Actresses' Salaries Paid for Their Services Out of Monarch's Immense Private Fortune.

MOSCOW, April 15.—(Special.)—In the Russian idea the czar is the natural owner of the theaters, and this is why they are run on totally different lines from theaters in America, where they are private enterprises. In Russia, an actor or actress who belongs to the imperial theaters becomes a servant of the czar. He receives more or less under royal protection.

The imperial owner of the houses in which the actors appear holds himself responsible for their education, general welfare and old age. They are paid a regular salary all their lives. When too old to act or sing they get a pension. Their children are sent to special schools where they are given a liberal education, including music, painting and at least one foreign language. From these schools they are drafted into the various theatrical troupes.

The czar owns several theaters in St. Petersburg, Moscow, Riga and Warsaw. When he visits either of these cities, he invariably goes to the theaters and takes a lively interest in the actors' progress. The director of the theaters is given as a reward for public service, in the more private theaters, such as the one at Pavloff, where entrance is to be had only by permission of one of the adjutants, the imperial impresario, or, as it is now in his 32nd year. His father, Captain Charles W. Hills, of the Forty-first Ohio Volunteers, served with distinction during the Civil War, and received several severe wounds, which eventually caused his death. Mr. Hills, after being graduated from the Washington High School, entered Columbia University, from which he was graduated in 1897 with the degree of Bachelor of Science. For a time thereafter he was in the employ of a bonding company in New York, but he soon left that to enter the Government service in Washington. A few years later he decided to study law, and took the course at the Washington High School Cadet regiment, an organization which became famous the world over when Sousa wrote for it one of the earliest and probably the most popular of his marches.



MADemoiselle SAFONOFF, A RUSSIAN ACTRESS WHO SPURNED THE CZAR'S ADVANCES.

quite a variety, so that a girl who would get an engagement in the czar's opera troupe at Moscow, where the opera is as good as at Petersburg. As it happened the czar himself was in the city when she made her first appearance. In "Faust."

His Majesty is particularly susceptible to the charms of fair women; dark beauties appeal to him far less and Miss Safonoff, as Marguerite, attracted him, and she had enough influence to

conditions of living and commerce in both Europe and America. It is, too, the immense extent of the territory of the many populous cities of states long content to live under antiquated and unsanitary conditions, of tenuous water power, inefficient irrigation systems, and the economical mining of thousands of new and old placers and deposits, with a growth of manufacturing and mining industries which are the "boom" period of Western and Northwestern expansion in our own land, should be thoroughly studied by every American who wishes to succeed in the field of individual or corporate enterprise.

The New Agriculturist.
(National Magazine.)
While the railroads are being peppered with advice on scientific reductions of expenses, and city folk are wrought up over local politics and the management of public service corporations, attention must be called to the farmer must be changed, for the present-day agriculturist is a different being.

Now the keen eyes of the railroad magnate can see where the farmer is letting millions of dollars go to waste, but perhaps the farmer, on the other hand, can show the railroad men a thing or two. The gaunt, poorly clad individual of former days, with demoralized "gallopes," the traditional "kick-hold boots, jeans and unbleached "pick-up," belongs to a past day and age. Today, when three fair hogs can be sold for \$100 apiece each season, and when good money can be had on farm products, such "luxuries" as collars, cuffs, derbies and neckties have a ready sale at the village store.

While the subject of the cost of production is being investigated by scientists, the farmer has unostentatiously, but practically, been giving the same problem effective attention.

Bugle Announces Royal Motor.
London Tit-Bits.
It may not be generally known that the drivers of the motor cars of the King, the Prince of Wales and the Duke of Connaught are all policemen. The late King's instructions were: "Run no risks, but lose no time. In later stages, use to be obeyed so implicitly that Lord Derby once, when returning from Newmarket on a "horse-length" behind the King, on whom he was in a bad mood, was stopped in his tracks by the police at Barnet—a happy illustration of the principle that the King can do no wrong. The royal drivers do not rely on a motor horn alone. Alongside them on the box sits a footman, who plays a key bugle to announce the approach of the car.

In Praise of Eloquence.
Success Magazine.
An Alabama negro was defended in court by Senator Morgan. Having cleared the negro of the charge, the Senator said to him, "Rastus, did you really steal the mule?" "Well, Marsa Morgan, it was just like this," said Rastus: "I really thought I did steal that mule, but after what you said to the jury I was convinced I didn't."