

Editors' Note

The Editors wish to thank Charles Harvey, Mairi Maclean, and Roy Suddaby who served as guest editors for this special issue of *Business History Review*. In their introductory essay, Harvey, Maclean, and Suddaby point out that the relationships between philanthropy and entrepreneurship are still under-researched and under-theorized in the growing literature on charitable giving by businesses. This issue is intended to spark new interest in this subject. The guest editors' introductory survey of the extant literature highlights the most important work in the field and outlines possibilities for further research. The introduction also argues for the importance of historical study as a way to illuminate contemporary questions about philanthropists' motivations and impact.

The four articles included in this issue address the questions of how, why, and with what consequences entrepreneurs engage in philanthropy. Catherine Casson and Mark Casson examine philanthropic endeavors in England during the late medieval period (roughly 1300–1500), finding that entrepreneurs' patterns of giving differed from that of the gentry, in that their gifts were frequently intended to build municipal infrastructure that supported trade. Alice Shepherd and Steven Toms consider nineteenth-century cotton mills and the ways that philanthropic giving was deployed both out of a sense of moral and religious obligation, and as a means of gaining particular kinds of competitive advantage. Niall MacKenzie, Jillian Gordon, and Martin Gannon focus on the innovative use of a philanthropic trust by a trio of Scottish sisters who inherited the family's whiskey business. Finally, Nicolas Duquette documents the history of the U.S. tax code's provision allowing deductions for charitable donations and the kinds of innovation that characterize the inter-related evolution of philanthropy and tax policy.

The issue is rounded out by a research note from Sudev Sheth, detailing a recent conference on Seeking the Unconventional in Forging Histories of Capitalism, and a review essay by Mira Wilkins on a collection of articles on business groups in the West, edited by Asli Colpan and Takashi Hikino.