adoption. He believed that when put into practice it would by removing the cause, eventually result in the abolition of involuntary poverty. There are those who say that he was over sanguine as to results, which they assert could not be so beneficent and far reaching as he thought. But it matters not, my friends, what the result would be. That is not your business or mine. Shall we stop to discuss results before doing what we know to be right? If so, how long? Henry George has demonstrated beyond all question that what he demands, that all he asks, is simple justice. It has been said that he threatened established institutions. Threatened? He has not only threatened them; but has shaken them to their foundations. Threatened your institutions, has he? To whom have you built statues in your cities but to men who threatened your institutions?"

John S. Crosby is gone, dying February 24, after a lingering illness, cheerful, brave to the last, and sending many a message from his bed of sickness to the comrades whom he loved. When we were preparing the New York City number of the REVIEW the request for a biography elicited the response that he had no biography "worth while." Let it be told in the words he gave us then to illustrate his portrait. "Practised law in Kansas City for a number of years. Has spoken and written without cessation for the cause. His 'Primer,' published in 1884, was perhaps the first Single Tax periodical."

Let that suffice, for his biography is written in the hearts of those who loved him. His work is done, rounded out to full completeness. For the seventy years of a life so spent there can be no regrets, and surely there can be nothing but satisfaction in contemplation of a repose earned by a life of such majestic service.

EDWARD L. HEYDECKER.

Mr. Edward LeMoyne Heydecker, Assistant Tax Commissioner in the Department of Taxes and Assessments of the City of New York, died on February 10th in Mt. Vernon, N. Y. Mr. Heydecker was appointed Assistant Tax Commissioner in

1907, on account of his eminent fitness for the position. He was a graduate of Columbia University and of the Columbia Law School, and was admitted to the Bar in 1885. Even during his college days he was a careful student of administrative law under Professor Burgess and was a student of economics as well.

Mr. Heydecker occupied many positions during his active life. He was Assistant Tax Commissioner of the City of New York from 1907 to date; secretary of the second and third N. Y. State conferences on taxation, and chairman legislative committee of above conferences; chairman committee of city revenue of the National Municipal League. He was the editor of Bender's edition of the General Laws of New York.

Four days before he died, while talking to a friend, he said: "There is one favor that I want you to do for me. If I should go, I want you to ask John S. Crosby to read part of the last chapter of Progress and Poverty at my funeral. I want Crosby to do this for me because I heard him read it at Henry George's funeral. Crosby was in his prime. His face was beautiful and his superb voice made such a moving appeal that then for the first time I really saw the light." Here he sat up in bed, and though not strong began to quote the passage. The next day Mr. Heydecker was told that he could not recover, and that Mr. Crosby was ill and might not be well enough to do what he asked. He said his next choice then was John J. Murphy.

There was a simple funeral service at his former home on Lincoln's Birthday. The Manhattan Single Tax Club, of which Mr. Heydecker was a member for over fifteen years, were all represented; the City Tax Department sent a delegation, composed of several of the commissioners, deputies and clerks to whom he had greatly endeared himself. The Hon. John J. Murphy read as part of the services passages from the last chapter of Progress and Poverty.

THE memorial meeting in honor of John Sherwin Crosby, Robert Gunn Bremner and Edward Le Moyne Heydecker, which took place on March 29 at the Hotel Astor, this city, will be duly noticed in next issue.