what new, and for that reason perhaps all the more stimulating. At the close of his lecture in the morning many of those in his audience had questions to ask. These Mr. Ingersoll answered in a most courteous and satisfactory way. We appreciate your sending him to us.

WALTER C. JETTON, Principal, Augusta Tilghman High School, Paducah, Ky.

I wish to express to you our pleasure at having your Mr. Ingersoll with us recently to address our student body at the chapel hour. He also lectured before our political science class during the day. We appreciated his visit and feel that it was very much worth while.

A. W. PRINCE, Dean and Acting Pres., Union University, Jackson, Tenn.

Mr. Ingersoll's visit was enjoyed, and though the time, forty minutes, was rather limited, a number of very interesting questions and discussions were developed.

H. W. Fall, President,

Fall's Business College, Nashville, Tenn.

It has been our pleasure to have Mr. Charles H. Ingersoll with our Senior High School Parent-Teachers Assn. on the night of Jan.25, and again before our students on Tuesday morning, the 26th. Also during the day on Tuesday with our civics, sociology and economic classes. In addition to this, Mr. Ingersoll went with our county superintendent to one of the consolidated schools and lectured to them. We appreciated the facts and the discussion which Mr. Ingersoll gave to us in regard to the Single Tax program. His audience was very much interested in the plan and asked him a great number of questions in regard to it.

V. E. Sammons, Principal,

Senior High School, Hot Springs, Ark.

Mr. Ingersoll's personality was exceedingly pleasant, his logic and handling of his facts and argument were most convincing, and his whole discussion was very acceptable to our people. I wish to thank you for his address and assure you that we shall be glad to have him address us again.

O. L. Curl, Minister.

University Methodist Episcopal Church, Tulsa, Okla.

You will be interested to know that Mr. Charles H. Ingersoll visited Memphis on Jan. 21, 22 and 23 and filled engagements. In these lectures Mr. Ingersoll spoke before college professors, students and business men, as well as to a group of our most prominent club women and teachers. His subject, of course, was the Single Tax. Reports received by our office, which made the arrangements for these engagements, indicate an excellent understanding upon the part of his audiences of the practical application for the writings of Henry George and those who have come after him. Mr. Ingersoll's addresses were well balanced and informative to all classes before whom he appeared. I had the personal pleasure of hearing him at the chapel of the Southwestern University and in his appearance before the City Club luncheon, and I was impressed with the attentiveness of his audiences as well as with the pleasing and understandable way in which Mr. Ingersoll presented the various applications of his subject. There is no doubt Mr. Ingersoll's visit to this city will help materially in the furtherance of interest in the Single Tax.

> P. M. BIRMINGHAM, Associate Director, Memphis Chamber of Commerce, Memphis, Tenn.

On Friday, March 4, Mr. Oscar Geiger talked for the Women's Civic Club of Roselle, N. J., from 3 p. m. to 4:45, including the question period. Mr. Geiger reports this a particularly intelligent audience of civic-minded women, forty in number.

Sunday, March 6—Tarrytown, N. Y.; the Mason Junior College and School.for Girls; Mr. Geiger debated the subject of "The People of the World and Taxation" with Mr. Hughes Findlay Sutherland, of Scotland; fifty in attendance. Debate was arranged by Miss C. E. Mason, president of the school and a Single Taxer. Meeting was a success; Mr. Sutherland may become a convert.

On Sunday, March 6, Mr. Walter Fairchild, secretary of the M. S. T. Club, left for an eight-day lecture tour of the schools of Maryland, District of Columbia and Virginia.

Mr. Fairchild is being accompanied by Mr. Spencer Heath, of Elk-

ridge, Md., who is an ardent Single Taxer and a director of this club. Mr. Fairchild is also booked for lectures as follows:

March 23-Boston, Mass.; College of Physicians and Surgeons.

March 25-Boston, Mass.; Boston University.

We are planning a "Get Together Dinner." Notices will be sent to all New York, New Jersey and vicinity members. Reports of the club's activities since the demise of Mr. Brown will be given and plans for future activities will be discussed at the dinner.

MANHATTAN SINGLE TAX CLUB (Beatrice Cohen, Assistant Secretary)

## A Hopeful View of the Industrial Depression

F Almighty God has a sense of humor He must look down with amusement as well as commiseration upon those of His creatures who are praying for deliverance from the present industrial depression. For was there ever a time when nature was more bountiful, and, what is more important, when human labor by the help of machinery and transportation facilities was more efficient than now? This being so, and by use of the power to reason with which he is endowed, man should be quite able to secure for himself that continuous prosperity which is his birthright. The conflicting attempts to explain the paradox of widespread unemployment in the midst of plenty are evidence enough that political economy is a sadly neglected science. The Governor of a proud State solemnly tells us that the depression is due to human selfishness; clergymen describe the trouble to human sinfulness; others assert that the whole difficulty is purely psychological and without any real cause.

Long established habits of thought support the assumption that the king can do no wrong. This, modernized, means that the government can do no wrong, that whatever is is right. We have constant evidence of this. If an amendment, however monstrous, is added to the Constitution, presto! it immediately becomes sanctified and holy. The application of ethical principles to the behavior of men in their relation one to another is accepted without question, but the government violates the commands "Thou shalt not kill," "Thou shalt not steal," "Love thy neighbor as thyself," with impunity. So it follows that political economy based upon natural law and principle has been made, all too frequently, to give way to economics and sociology in which principle is surrendered to considerations of expediency.

This substitution of expediency for principle in colleges reminds one of the fellow who applied to a school board for a position, and who, when asked if he taught that the earth is flat or round, obligingly replied, "I teach both ways." Similarly, Herbert Spencer in "Social Statics' refers to this attitude of mind in the following words "Were you to inquire of them whether the earth turns or its axis from east to west, or from west to east, you might expect the reply, 'A little of both,' or 'Not exactly either. It is doubtful whether they would assent to the axiom that

the whole is greater than its part without making some qualification. They have a passion for compromises. To meet their taste, Truth must always be spiced with a little Error. They cannot conceive of a pure, entire and unlimited law."

In this connection it would be interesting to know just how our leading statesmen and economists would answer the following questions: Are there such things as unalienable rights? To whom does the rental value of land rightfully belong? Should taxes fall in proportion to the ability to pay? Should one class be taxed for the benefit of another class? Should church property be taxed? Can a tax upon land be shifted from the landlord to the tenant?

The importance of taxation as the vital influence which more than any other makes for the prosperity or the poverty of a nation cannot be overstated. This is set forth with remarkable clarity by Richard T. Ely in the following words: "Taxation may create monopolies, or it may prevent them; it may diffuse wealth, or it may concentrate it; it may promote liberty and equality of rights, or it may tend to the establishment of tyranny and despotism; it may be used to bring about reforms, or it may be so laid as to aggravate existing grievances and foster hatred and dissension among classes; taxation may be so controlled by the skillful hand as to give free scope to every opportunity for the creation of wealth or for the advancement of all true interest of States and cities, or it may be so shaped by ignoramuses as to place a dead weight on a community in the race for industrial supremacy."

Although the United States of America, founded upon the Declaration of Independence and the Constitution, gave to the world the greatest inspiration toward selfgovernment by free men, other countries have in recent times made valuable contributions to the same end. Thus we have the Australian ballot from Australia, the Initiative and Referendum from Switzerland, Proportional Representation from Ireland, and a fine example of political action in meeting an emergency from Denmark.

Two illustrations showing by comparison the right way and the wrong way, conformity to natural law on the one hand and repudiation of natural law on the other, meeting the same economic emergency, have been given to the world by Denmark and the United States. When during the 70s the movement of American grain to Europe assumed large proportions, the farmers of Denmark were tempted to follow the example of the less enlightened farmers of other European countries by demanding a protective tariff which would enable them to market their wheat and corn at a profit. But these sturdy farmers, possibly the most democratic of all people, said, "No! we will not oppose the natural law of supply and demand by asking our government to penalize the consumers of Denmark for our selfish benefit; instead, we will change our plan of agriculture by raising livestock and poultry and by dairying," which they did with decided benefit to themselves.

In contrast to this has been an experience of recent years

in the United States when, the market price of American farm products having begun to decline, Congress raised the tariff on wheat to 42 cents a bushel, a prohibitive rate. Not content with this, Congress then appropriated \$500,000,000 for the purpose of counteracting the natural law of supply and demand and stabilizing or artificially increasing the selling price of this and other farm products, thereby incidentally increasing the cost of bread to every man, woman and child in the United States. This proved to be a monstrous failure, but it illustrated the ease with which special privilege or subsidies may be secured from the government at Washington.

Fidelity to the principles of political economy leads to the conclusion that natural law must prevail. The law of gravitation is so obvious that it is universally respected. The law of supply and demand is equally inexorable. Other natural laws are less obvious, more occult. It is undoubtedly true that many important natural laws remain as yet undiscovered. It was in 1879 that Henry George, in "Progress and Poverty," gave to the world his discovery of a most important natural law, the law of taxation. Conformity to this law, even in a limited way, has invariably proved its correctness and consequently its great importance.

There have been several contributing causes to the present industrial depression, any one of which of itself would not have been sufficient to have precipitated the crisis, but all of which together combined to produce a condition of unprecedented severity. (1) The first of these is the World War. No nation can violate the law of God by going into war with the sacrifice of millions of human lives and the waste of billions of dollars in property as was done by the United States in the Great War without paying a terrible penalty for it. (2) Prohibition was put upon the American people as a war-time measure when millions of the voting population were abroad in service, and this radical change in the existing order not only has deprived the nation of an enormous revenue previously enjoyed but has caused in place thereof tremendous expense for the attempt to enforce an unenforceable law. (3) Imposition of the Hawley-Smoot tariff law has caused incalculable financial distress at home and abroad. This measure, providing around the United States a tariff wall higher than ever before, immediately caused serious interference with that foreign commerce which of itself constitutes an important force for national prosperity. This measure was signed by President Hoover in spite of the earnest protest of more than one thousand prominent economists and a majority of American newspapers. Its bad effects were anticipated by every thoughtful citizen. Immediately upon its adoption intense antagonisms were aroused in every other civilized country in the world. Retaliatory tariffs were put into effect which shut out American products or greatly crippled our export trade. This action of the United States constituted a notice to other nations that we would sell to them but that we would not

buy from them. Under such circumstances American exports had to be paid for in gold, and this has resulted in the accumulation in the United States of more than five billions of gold dollars, nearly half the world supply. This of itself has precipitated a most unfortunate economic condition which has added to the general distress.

Other influences of a minor nature might be mentioned, but the three great causes above stated led to the crash in the stock market which brought ruin to millions of our people and caused hundreds of bank failures.

The fundamental cause for the business depression, however, is the evil of land speculation. This is the lion that stands in the highway and robs the citizen of what has not already been taken from him by others. It is the force which is responsible for the recurrence of hard times and the persistence of poverty in a land of plenty. Land speculation is a system of robbery by which the annual rental value of land, a natural accompaniment of every community, is diverted into the pockets of the speculator instead of into the public treasury where it rightfully belongs. From every standpoint land speculation, with its immemediate result, land monopoly, is to be condemned as the cause of hard times. This contention is based not merely upon sound theory but upon actual experience. The golden key to prosperity is in our hand if we are wise enough to use it. All that needs to be done is to abolish one by one the multitude of taxes which now fall upon both capital and industry and concentrate the burden instead upon a source of revenue which by natural law is provided for this purpose: namely, the rental value of land. This is a tax upon no individual. It is simply taking for the community that value which the community has created.

A valuable text book on this subject is "Natural Taxation," by Thomas G. Shearman. Says Mr. Shearman in introducing this book: "Is it true that Nature has nothing to say on this subject? Is it true that there is and can be no science of taxation? If it is, then Nature can have nothing to say about government, and all talk of the science of government is folly. For government implies taxation, as truly as the existence of animated nature implies food. . . . Just as certainly as the existence of the body implies a science of food, the existence of human society implies a science of taxation. For society and civilization, the value of which is beyond all computation, cannot exist without government, and government cannot exist without taxation. If there is any real social science, that science must include all things which are essential to the existence of society. If it is true that taxation is necessary, that it is, upon the whole, productive of good, even under its present chaotic conditions, and that it does return an equivalent to society, does it not follow that a thing so necessary and so naturally beneficial can be brought into harmony with natural laws and organized upon a basis of principle?"

The conclusion of the whole matter is this: The present

industrial depression is directly traceable to land speculation, and this in turn to the breaking of natural law. Just as soon as society abolishes all man-made laws which interfere with natural law, and then conforms all laws to those ethical principles which regulate the behavior of the individual, then hard times will be forever abolished and a golden age of prosperity such as man has not dared to dream of will be ushered in. It is realization of this truth which has given to those who have investigated the subject thoroughly a new faith in God. Why is it that our statesmen have not long ago realized this truth, shaping legislation accordingly?

Said Plato, nearly twenty-four hundred years ago: "Whereas in simple matters—like shoemaking—we think only a specially trained person will serve our purpose, in politics we presume that everyone who knows how to get votes knows how to administer a city or a State."

HENRY WARE ALLEN.

## Col. Anderson Speaks Plainly

OL. HENRY W. ANDERSON, a member of the National Commission on Law Observance and Enforcement (the Wickersham Commission), in a separate statement submitted with the commission's report on the causes of crime, said (New York Times):

"Offsetting the many admirable qualities and achievements of American civilization are certain general facts of which the student of present social conditions must take cognizance.

"The American people acquired in its virgin state what is in man respects the most favored and fruitful area of the world's surface. They have existed as an independent people for only the short perio of 150 years. Within this time they have destroyed the original occupants of the soil or driven them from their lands with little regard for their rights.

"They have converted substantially all of this great area, with it immense natural resources, from public into private ownership. The have exploited these resources for private gain to an extent which, i some instances at least, already threatens exhaustion. They have created the widest spread between the extremes of wealth and povert existing in the whole world.

"They have developed degrading slums in the cities, and ignoran underprivileged areas in the rural districts, which stand as menaces' social health and dangers to social order. They have conquered man of the forces of nature and made them servants of man, but have organized and developed their industrial system that it tends to man of man himself a cog in a relentless machine, without the inspiration of personal achievement or the contentment which springs from sociand economic security.

"They have created the largest body of laws and the most compl system of government now in existence as restraints and controls up individual and social conduct, but every stage in their developments been characterized by a large and ever-increasing degree of la lessness and crime. They have engaged in at least one war in every generation.

"No candid investigation can ignore these facts, or the conclusion which they naturally subgest."

ON'T laugh at Gandhi. If times don't pick up may all have to dress like him.—Seattle (Wash.) St