

his money to men whom he believed to be competent to use it for the welfare of those generally termed "the working classes." As Thomas Carlyle points out, properly speaking, there is no such distinction—"we must all work however we call our working;" and he held that if there is an "idler class" it exists only because the natural laws of production and service have been interfered with by foolish laws of man's working. Had the directors of the American Fund for Public Service devoted their attention to these laws, and worked for their repeal, they might conceivably have accomplished something for improving the condition of the workers. From the statement of their expenditures it would seem that they have merely been encouraging such mildly radical projects as labor papers, trades unions, and the socialist press. Nowhere is there a suggestion of new ideas for raising wages without increasing living costs; shortening working hours without decreasing production; or lightening the burden of taxation that causes high prices. With money to spend in the interest of labor the well-intentioned reformers seem to have no definite plans as to what they should do. Palliatives and socialistic schemes for government control of industry, impossible of fulfilment, appear to be their only suggestions for social betterment.

John Stuart Mill's warning, that where the object is to effect a permanent improvement in living conditions small means do not merely accomplish small ends, they accomplish nothing at all, might be profitably considered by the estimable directors of the Public Service Fund, and if fully comprehended, lead to the use of the remainder of the Garland money so as to further the amendment or repeal of legislation responsible for the disabilities of the workers.

Real Estate Editor Has a Queer Idea

A CLEVELAND company needed space next to a railroad, to receive, store and distribute coal and builders' supplies. In telling the story, the Cleveland *Plain Dealer's* real estate editor used the headline "Goff-Kirby To Invade West Side." Isn't that indicative of the average real estate editor's mental attitude toward industry? When some one, or a group of men organized into a company, start to do business, to do useful things, it is looked upon by the real estate editor as invading somebody or something; but when a speculator gets control of a piece of land, not to use it, not to do anything that is needed, the real estate editor emits sounds that would drown the noise of a barnyard full of poultry; for that, in his opinion, is great enterprise; that is foresight; that indicates public spirit.

What are the facts regarding this case? A speculator was holding a small lot of perfectly bare land idle, in the hope of making industry pay heavily for a chance to work. This company needed the bit of land, and after long negotiations, and long searching of records, and the payment of heavy fees to lawyers and an abstract company, paid the

speculator \$25,000 in cash as a bribe to stand aside and let the space be used. That is called "invading." We admit that there was an invasion of public and private rights; but the *Plain Dealer's* real estate editor doesn't see who the invader really is; he therefore twists and misrepresents in favor of the speculator and against those who struggle with heavy difficulties to keep business alive.

A Necessary but Disagreeable Task

THE following letter has been received from Mr. J. A. Hopkins, of the Committee of 48, and has reference to an editorial appearing in the March-April REVIEW, entitled "The Forty-Eight Futilities." Our readers are asked to refer to this editorial and make up their minds about it.

MY DEAR MR. MILLER:

I have read with astonishment the article printed in the SINGLE TAX REVIEW for March-April, 1923, in respect to the questionnaire which we have sent out on the Sales Tax.

I am not concerned at the moment with the personal mud slinging which is contained in this article, but I distinctly object to the scurrilous references to the Committee of 48 and the work which it has been doing. Furthermore, I particularly object to your printing an article containing statements which are distinctly untrue.

The article in question is unsigned and I am taking it for granted that you did not write it, but I am astonished that you allowed it to be printed. It is quite immaterial to me whether the SINGLE TAX REVIEW thinks we are in need of education, but when you state that we do not possess the courage of our convictions you are stating a deliberate falsehood, knowing it to be false when you say it.

When you quote Jules Bache and Otto H. Kahn and indicate that these are the only people whose opinion we have asked on this subject, you are also conveying a false impression which you know to be false, because the list of names from which you have taken these two also contains an equal or larger proportion of Single Taxers, liberals and men in all walks of life, and this fact is furthermore distinctly stated in every letter we have sent out so that if you have seen the questionnaire you have the letters.

Your statement that "the nature of this precious scheme can readily be understood when it is seen that it proposes to tax all the goods sold by merchants, but to exempt from taxation the stocks, bonds and other securities sold by the merchants of Wall Street" is another deliberate misstatement. Nothing of the kind is stated, but, on the contrary, this is set forth as a question in order to bring out the truth.

Under these circumstances, I wish to say that if the SINGLE TAX REVIEW will lend itself to any such disgraceful exhibition of journalism it does not deserve the support even of the Single Taxers for whose benefit the REVIEW is issued.

As to your statement that the Committee of 48 knows perfectly well that the Single Tax is the only just system of taxation and that therefore we should say so and not lend our support to treating any other tax question seriously, permit me to say that the unwillingness of many Single Taxers to treat anything seriously except their own pet hobby is their greatest handicap. Any sincere Single Taxer will admit that the Single Tax in its entirety cannot be established and has no chance of being established for generations to come.

To work in the direction of Single Tax is one thing but, in the meantime, to deny that any other tax question should receive serious consideration simply shows a lack of courage and unwillingness to face present-day issues in an intelligent humanitarian manner and indicates an attitude of "the public be damned," at least until the Single Taxers can have their own way, which is neither statesmanlike nor justified.

J. A. H. HOPKINS.

REPLY

We have called this reply to Mr. Hopkins "A Necessary But Disagreeable Task" because we like him and believe in the sincerity of his intentions. We regret the necessity of replying because the time we have might better be given to constructive work than to controversy that must be largely wasted so far as the great public is concerned. Mr. Hopkins, however, has made the task necessary.

First we deny, and we think our readers will agree, that there is anything in the article which is "scurrilous," or that can properly be called "mudslinging." Mr. Hopkins is not ignorant of the use and meaning of words. It is neither mudslinging nor scurrilous to charge with ignorance a man who shows a lack of understanding on any subject. Most men are ignorant of economic knowledge, and if such ignorance includes the Committee of 48, to call attention to it is to render a distinct public service. This is almost imperative in view of the fact that they occupy the position of public educators. This they do by virtue of the leadership to which they aspire. Because of this we have a right to judge them by the most exacting standards.

The statement that we have perpetrated a deliberate falsehood in accusing them of lacking the courage of their conviction, is a more serious accusation. Let us see if our assertion is warranted. It seems to us that we must choose one or other of these explanations—either they are ignorant of the subject of taxation, or possessing some knowledge on the subject are unwilling to stigmatize a proposed method of taxation for what it is—a contemptible swindle, advocated by men who want to shift the burden from their own shoulders to the backs of the wage worker and housewife. To make the operation more complete they omit from the imposition of the Sales Tax all stocks, bonds and securities, in which their class (we are speaking now of Jules Bache, Otto Kahn and others) are peculiarly interested.

We are violating no confidence when we say that Mr. Hopkins confessed to us that he was a Single Taxer. Not

that this means anything. Mr. Hopkins probably thinks he is. But so many people nowadays say they are Single Taxers without meaning anything in particular that we are becoming somewhat critical. But if Mr. Hopkins is a Single Taxer he knows a better substitute for the Sales Tax. But he says nothing about it. Even in the platform of the Committee of 48 a glimpse of it appears. And Mr. Hopkins has attracted around him as his political associates quite a number of well known Single Taxers. We would like to ask if these gentlemen were consulted before this Questionnaire was sent out? If not, why not? What is the use of having associates without association and comparing of notes?

We find that this Questionnaire is sent out by a new committee of the Committee of 48, and that they are called the National Bureau of Information and Education, with J. A. H. Hopkins as chairman of an Examining Committee, and two other names, F. A. Pattison and Samuel Sweet. We learn from the Questionnaire that a Sales Tax or "turn-over tax is advocated by many well informed thinkers." And then we are told that securities would not be liable to this tax, "for the simple reason that business could not stand this." This is practically an endorsement of the Sales Tax and not a Questionnaire at all.

And therefore we repeat that the committee sending out this paper are ignorant or worse. The "worse" involves the alternative that knowing the truth they lack the courage of their convictions. The suspicion that they want to draw a red herring across the trail will obtrude in spite of the effort to keep down the suspicion.

Again we ask, what are these Single Taxers doing on the Committee of 48 among those who are demonstrably so sadly in need of information that they start a nation-wide symposium on the Sales Tax?

It is all vastly amusing. If they know so little of the subject that they cannot make up their minds about it (for the Sales Tax is after all a very simple matter) then they are surely in need of education, and are a committee of 48 futilities.

Mr. Hopkins, confessedly a Single Taxer, as we have said, now calls the Single Tax a "hobby," and then gives it as his opinion that the Single Tax cannot be established for "generations to come." He says that is the opinion of Single Taxers. We are curious to know if the Single Taxers associated with him on the Committee of 48 have told him so. We are not a prophet, and we do not know if it is so. But we do know this. If those who call themselves Single Taxers do not help to make and keep it an issue it will then be postponed for a longer time than that indicated by Mr. Hopkins. But even so, while we are waiting for the Single Tax why should it be necessary to resort to a swindle like the Sales Tax?

We respectfully submit that the concluding paragraph of Mr. Hopkins' letter reveals a state of mind that is not reassuring as to his intelligence. To urge that tax questions other than the Single Tax should be faced in a "humanitarian" spirit would sound like snivelling hypocrisy in the