has done so. His work will live after him, and it may be that the things he has said and done may come home to men's hearts after he has gone as they did not do during his life. Tom Johnson, Lewis Berens, and now Joseph Fels. Truly, if we had not faith in the truth and justice of our cause, it would be hard to stand up against such blows.—Alex. Mackendrick.

Spanish friends, per Antonia Albendin, wired condolences 28th February.

The Danish Henry George Fund cabled to Mrs. Fels:— We express our heartfelt sympathy and deep sorrow at your great loss. In the death of your husband we have lost our best friend and adviser.

I was simply shocked to hear of Mr. Fels' death. The cause we all hold so dear may, at the first blush, be thought to suffer from his passing away, but I am quite sure the seeds planted by Henry George went on fructifying after his death: how much more now do we see the honour that will be done to Mr. Fels' memory by his watering and tending of the Henry George plant has become strong and vigorous. Our whole sympathy will go out to Mrs. Fels.—George Lamb, Bootle.

I only met him once or twice casually, but I can appreciate your loss The loss to the cause will be very great.—H. S. MURRAY.

The sad news of the death of Mr. Fels filled my wife and myself with feelings of blank dismay. The deep grief you feel in some degree we share. Our sympathies go out to Mrs. Fels and to the relative left to mourn his loss, and to Single-Taxers the world over, whose cause is the harder to fight through the loss of one of its most generous and enthusiastic supporters. But he would not have us grieve; he would have us work the harder; so out of grief let there come up that resolve.

EUSTACE DAVIES
Hon. Sec. Welsh League.

That we, the members of the Midland Land Values League, present at the Annual Meeting held at Birmingham, Thursday, 23rd April, express our deep sense of the loss to the movement by the death of Joseph Fels, recall with gratitude his great and enduring services to the cause of social progress, and convey to Mrs. Fels our heartfelt sympathy.

CHAPMAN WRIGHT,

Secretary.

I have always felt that apart from every other consideration Fels was a great personal asset to the whole movement which, supported by his financial power, has given him a world name and fame.—Jas. Busby.

What a tragedy! The United Committee will not be the same now that Fels has gone. How cheerily he always met me with the greeting: "Well, brother Waddell, how goes the cause in Scotland?" He was always happy in coming to Glasgow to meet the boys there. It is a terrible blow to Mrs. Fels. My wife joins me in deep sympathy with Mrs. Fels, and with the movement throughout the world.—G. B. WADDELL.

I read with much regret that Mr. Fels has been called to his long home. How strange and uncertain is life! He did much for our good cause, and in the climb to the final triumph a big niche will be his. His journey is ended, his work has been great, may his soul rest in peace.—Sam. Dugdale, Yorks.

We can scarecely realise that Mr. Fels has left us. Surely this is a blow which will be felt all the world over. We are all mourning this great loss.—George Darien, Paris.

Well, we know very little of what follows our departure from this life, but we do know, as Single Taxers, what is the great change required here, and it seems to me, if there should be a tribunal to pass, that Joseph Fels will be able to make out a very good case for the expenditure of the talents with which he has been entrusted.—Chapman Wright.

The loss of our friend is a great blow. He was a bighearted man, a sympathetic soul, whom we shall all miss very much. John Archer was just saying how much he had benefited by coming into contact with Joseph Fels.—FRED SKIRROW.

Fels was a truly heroic character, and his loss to our movement cannot be measured. What a splendid fighter he was! To me it seems personally like the loss of a dear friend. I grieve, too, for Mrs. Fels.—HARRY Ll. DAVIES.

THE LAST BULLETIN.—Samuel Milliken, Philadelphia,

wrote 21st February :-

"At noon to-day Mrs. Fels said Joseph had a bad night. There are three physicians, one in constant attendance, with two day and two night nurses. He is quite conscious and wishes 'to be saved for the work.' Physicians will say no more than 'a good fighting chance.'"

## WHAT HE ACCOMPLISHED AND WHAT IS BEFORE US

The shock we all got in the beginning of the week has been overwhelming. It is terrible that we have to grieve the loss of Fels and to realise that we are without his friendship. Some of us here and abroad came to know him personally; a few were closely associated with him. Theirs is a personal loss too. But it is a great movement which has suffered, and that is our chief consideration. It is too early yet to say how all the work and all the power of organisation which he has so largely set in motion will be affected; but we must never believe that our progress can be permanently curtailed. We do not know who may be reading PROGRESS AND POVERTY at the moment. That book has inspired, seemingly by pure accident, rich and poor alike. We see the fruits of its work in the consecration of men like Fels.

The idea has sometimes gone abroad that Fels' financial support made others shy. This was his "pitch," and as long as he gave generously, others could save their pennies. Fels often expressed this idea, and the thought

gave him much concern.

We have been going over all this ground in discussion these past few days. If we look around for men who have withdrawn in favour of Fels they do not count for more support than a few hundred pounds yearly. Indeed, quite the contrary of what worried Fels is true Since his coming, he has induced and influenced ever-increasing donations from others. If we deduct all he has given and compare the remaining support now with what it was seven years ago, the result shows the most satisfactory progress. Countless new friends have come along, and the balance sheets of all the leagues show incomes so much in excess of those in the pre-Fels days that the difference must be attributed in a large measure to him and his work.

But with all that Fels and others have done, it has not been adequate. Great forces have been awakened, and everywhere the demand has grown for knowledge of the bottom cause of social distress. Our problem is not the latent opportunities for propaganda; it is our impotence to grapple with them in any measure at all. This brings me to the sentence in your recent letter to me that "a

huge burden of work must fall upon your comparatively small band of effective platform men. This seems to me to be the weakest point in your armour." Not so. The weakest point in our armour is not that we are without effective platform men. We have them by the hundred in the West of Scotland alone. From Wick to Devon there are men who at command can give the movement most substantial and abiding services. They are by no means potential paid officers, but are men in every walk of life who can organise meetings or distribute literature or conduct classes, but most of them have to look to us in vain. Only to-day we have had to write to a couple of centres of enterprising activity refusing invitations to co-operate in most promising meetings because of a strained exchequer. The same kind of thing has happened repeatedly even when finances were strongest. We have never been more than comparatively well-equipped, and have always been obliged to confine good and enduring work to a

mere patch of the field. The quality and the number of men we have are not in question. It is the want of implements and tools that keeps them in the hedgerows looking at the bracken when a luxuriant crop might be ready for the harvest. Well, you know what that means despite the ill-expressed allegory. Financial strength is everything at this time. The people we want to interview just now are printers travellers and town cashiers who let halls, with the telephone and telegraph sending our messages to willing hands and willing minds. The other day I called at the political headquarters of our opponents and I saw a factory. Room after room devoted to one department or another and an army of servants manufacturing false gods, so that the people may fall down and worship privilege and reaction. I returned to Tothill Street thinking of what might be here, with our staff multiplied from ten to a hundred and our rooms increased from six to twenty-six. A foolish dream perhaps, but one well worth a thought when the story comes to London, from the London Liberal newspapers, that there were some fifteen Liberal official spell-binders" at the South Bucks by-election holding forth on the overturn of the land monopoly by means of cottages, rent courts, municipal land purchase, minimum wages and what not, while our one friend on the spot was told that land values was not understood or wanted in any rural area south of Rugby. We shall make good when we are able to put fifteen speakers in a constituency and take up this ridiculous challenge.—(Excerpt from a letter by A.W.M. to an Australian colleague, 27th February.)

## and acong WILL OF JOSEPH FELS

The Will of Joseph Fels, dated December 1st, 1903, was admitted to probate on March 19th at Philadelphia, and reads as follows:

eads as follows:—

Being about to sail for America on a visit, it is my desire, in the event of my death, that my dear wife Mollie (Mary) Fels shall have the entire disposal of any and all wealth, real and personal, I may die possessed of, as seems best to her, and having full confidence in her judgment and that of my loving brother, Maurice Fels, of Philadelphia, and of Walter Coates, of Middlesboro', Yorkshire, my friend, it is my desire these two men act with my wife as executors (without bond) of this, my last will and testament. this, my last will and testament.

T request my said wife to pay over to Walter Coates the sum of \$50,000 out of my estate, free of all sums that he may now owe to me, as a token of appreciation of W. Coates' faithfulness to me, and as a man.—Joseph

A codicil dated December 13th, 1907, is as follows: I ask my brother, Samuel S. Fels, to be one of my executors along with my wife, brother Maurice Fels, and friend Walter Coates, and beg that my said brother, Samuel, will consider this as written over two years ago when we came to know each other as we are—friends as well as brothers.-Joseph Fels.

## AN OPEN LETTER TO AN UNSUCCESSFUL WORKING MAN

By J. Moyle

[We have much pleasure in reprinting from EVERYMAN (March 20th, 1914) the following essay which won the first prize in the competition for essays on the Taxation of Land Values conducted by that paper at the behest of Mr. Joseph Fels, the result of which, unfortunately, he did not live to see.]

DEAR FRIEND.

I notice you are moving into a smaller house, in a poorer quarter of the town, and that things do not seem to be going very well with you just now.

I am very sorry that this should be so, for I know you are, and always have been, a steady, honest, hard worker, and it is not your fault that you have always been poor, and have steadily become poorer without quite knowing the reason why. This is a matter of great concern to me, because I believe that in men like you lies the hope of the

In your desperate condition, and in the fear lest you should sink still lower, and perhaps end your days in the workhouse, as so many of your fellow working men have done, you are willing to listen to any person who claims to have found the cause of your trouble, and can tell you how it is to be remedied. You have had great confidence in your political leaders, and in your labour leaders; you have thought about the various arguments put forward by the advocates of Free Trade, Tariff Reform, Socialism, Just now I believe you are particularly interested in the doings of the Trade Union to which you belong, and I hear that you are inclined to have some sympathy with the movement towards the larger Unionism in the hope that by means of direct action, and the general strike, you may be able to improve your lot.

I wonder have you thought much about what is called the Single Tax, or the Taxation of Land Values. Perhaps not, for I dare say taxation does not much interest you, or seem to touch you very closely; the subject seems altogether too remote from the things that really matter to you just now how to get a sufficient wage, and how to keep a roof over your head. I should like, however, if you will allow me, to try to show you that this matter of taxation is all-important to you, and that it, more than anything else, is the cause of your low wages, high rent, and increased cost of living generally. Do you remember what Pitt once said, when speaking about indirect taxation? He said, "There is a means by which you can tax the last rag from a man's back and the last bite from his lips without causing a murmur. The grumbling will be against hard times; the people have yet to learn that hard times are caused by taxation." This is as true to-day as ever it was. By our system of indirect taxation you, and the large class of small wage-earners to which you belong-the class whose earnings are so small as to necessitate various forms of State relief-are most heavily taxed, and necessarily impoverished by taxation; yet the grumbling is against the increased cost of living. The truth is you are being deceived and defrauded: the poverty and misery you and others have to endure can be prevented, and as I know a means whereby this can be done, I should be less than human if I were not to tell it to you.

You are quite aware, as a sensible man, that the popular demand for an increase of wages--necessary and right as the demand is-however successful it may be, can only be a temporary and unstable arrangement which must result in a still further increase in prices, to be followed by another agitation for an advance in wages, and so on in an endless succession as long as present conditions continue,