power to appropriate for private use any value that accrues to land will be destroyed. If not how will such public appropriation abolish poverty?

With all due reverence, it seems to me the important question to discuss is not what Henry George said or intended to say but rather, what is the truth regarding land value?

Is the appropriation of that value for private use right or wrong?

If it is right, then the proposition to tax land values only or in greater degree than other values, is unjust and not worth consideration.

If it is wrong, then the power to appropriate such value for private use should be abolished. There is and can be, no middle ground.

There is one thing in which we will all agree and that is, that there is at present an improper distribution of wealth. That there is an enormous value created each year that concentrates in the hands of a few, in which the mass of people do not share, is not a disputed point.

For the last thirty years I have been trying to discover some other thing but land to which this undistributed value attaches, and after a careful analysis of the value of other things, I have failed.

To my mind, in order to correct improper distribution it is only necessary to locate the undistributed value and having located it, do the one thing necessary to correct it—prevent it from locating in that particular place.

In a world where the value of land was not a thing of barter and sale I cannot imagine a condition in which there could be an improper distribution.

If land, or rather, the power to appropriate value that accrues to land, could not be bought and sold, the only thing that could be bought and sold would be, in the last analysis, labor.

And if labor or service were the only thing that could be bought and sold, I would like to ask some one to rise and explain how anyone could get any value without rendering service.

Here is the issue, and in our discussions of the Single Tax philosophy we should remember that the one purpose of the Single Tax is to abolish poverty, i. e., bring about a proper distribution of wealth. Before wealth can be distributed, value must be distributed, therefore the real question is not a land question but concerns only the undistributed value.

Let us proclaim from the house tops, "The undistributed value has been located. It is that portion of the total value that attaches to land, and is appropriated by the owners of land, who do not earn it, render no service for it and have no moral right to take it. We propose therefore to appropriate this value for public use, there-, by solving the problem of distribution and incidentally the land and tax problem. Indianapolis, Ind.

J. H. Springer.

BOOK REVIEWS.

OUR CITY CIVILIZATION.

The above is the title to a book lately issued from the press of the Williams & Wilkins Co., Baltimore, and written by Henry Rawie, 803 Lemcke Building, Indianapolis, Ind. The author asserts and ably demonstrates that "the modern world is facing the same problem by which older civilizations have been destroyed." "The same failure of accumulated wealth to minister to the happiness of the people."

He takes issue with the premise laid down by economic writers that "Labor is the cause of value," and asserts that the reverse is true, that is, that, "Value is the cause of labor." He says, "the old theory did not take into account values produced by the labor of the past, which values can be conveyed to us only by the prices of labor products selling above the cost, the cost price representing the cash paid to living labor by production and the price above cost coming from the credit added by past labor and depending upon distribution to get into circulation."

The author says, further: "The failure in present theories to solve the problems that distress us, comes from the failure to understand the part the labor of the past plays by the introduction of credit money." "Living labor should receive money from past labor as a gift, and this money can be distributed only to them after it has increased the price of their product above its cost."

From this basis, the author proceeds with his argument, the headings of the various chapters indicating the scope of the work. To the student familiar with works upon the money question, there will be many startling shocks and tough knots over which the reader will wrestle. but he will be repaid, if he gets nothing more than the intellectual exercise. Tho one may not agree with the authors' conclusions, in every instance, he will be profoundly impressed with the writers earnestness. The work is well worth reading, if for nothing else than that it demonstrates the manner in and by which private ownership of land (economic rent) stands in the way of labor receiving its full return for services rendered. As the author asserts, "The money now required for the purchase of land, before the intending labor can get upon it to produce, will then be retained by the laborer and be added to the wage fund, whereby more extended productions of wealth can be carried on."

The word "Value", the writer hereof considers to be the most important one in the English language, and upon a correct understanding of this word and its use always in the same sense, depends the success of any argument upon the money or labor problem.

The author uses the word "value" at times, as tho it were a quality inhering in labor products and also where the word "utility" would better serve his ends, and again where "price" should be substituted for value. For one who is expected to be exact in the use of language, to write of the "standard of value" is to detract from the merits of his work, since there can not, in the very nature of the case, be a standard of value, as value is a purely mental process and varies with each person, and changes often with the same person, from time to time.

Aside from these lapses, the book is well worth reading and owning that one

may give it a subsequent reading, for it will well repay re-reading.

EDWARD QUINCY NORTON. Daphne, Ala.

MAYOR GAYNOR'S LETTERS.

See advertisement on page 59.

"Print me as I am," said the great Oliver. These letters of the dead Mayor, with their self-revealing touches, paint him truly as he was. It is a portrait all human, with the weaknesses of our common humanity. "What I am I am with all my shortcomings, and I am content with that," he writes. Thus might Oliver Cromwell have spoken.

These letters reveal a master stylist; they are full of a keen, often genial philosophy when his temper was not ruffled, and he was a great critic of life and manners. He was always kindly natured to inferiors; he loved children and dumb animals—no mean trait in a man—and he was capable of fine gentle courtesies to the poor and unfortunate. It was only when he met his equals that the man seemed at once on his guard, as if his life and sacred honor were threatened. Criticism he resented as a personal affront, and his capacity for taking offence was amazing.

As Mayor of the City of New York it is idle even for his detractors to deny him administrative and executive ability of a high order. Yet perhaps he was more fitted for a literary life, for his nerves were too highly strung for the office of Mayor of a great city.

It is to be said to his credit that he understood, as few public men have understood, the foundations of real liberty. He was zealous of the rights of the citizen, and he was tenacious of free speech and personal liberty. And if he was not always consistent in some other things, he rarely faltered in this. And though we cannot but deplore both for the city's true interest and his own more lasting fame, his extraordinary volte face on the question of the subways, we must even here acquit him in this act of practical betrayal of the people of any corrupt intent.