litical economy the more it appears a thing outside of the realm of logic.



"The case against the Singletax," briefly expressed, is that the reform will enable no one to get any more than he earns and will assure to each one all that he earns. That that would be a desirable state of affairs seems quite reasonable, even though, as Professor Johnson assures us, the professional economists are not prepared to admit the fact. The "Case Against the Singletax" seems rather a case against the distorted teaching which passes at so many universities for political economy.

S. D.

EDITORIAL CORRESPONDENCE

MICHIGAN TAX ASSOCIATION AND SINGLETAX.

Kalamazoo, Mich., January 24.

The Michigan State Tax Association was organized in the interest of the railways and other public service corporations, together with certain prominent manufacturing and commercial interests, in order that the tax assessments should be so levied as to place an unjust share of the taxes upon the shoulders of the farmers, wage-earning home builders, and the smaller commercial houses who are not well able to organize for their protection. This Association has thus far been chiefly officered by attorneys of the public service corporations, and has been managed in their interest, and the addresses and papers which have been read at the meetings have mostly been those of attorneys or agents (the latter being called by their superiors, "Tax Commissioners") whose duty it is to keep the railway assessments as low as possible; and some professors in educational institutions who are known to be "sane and safe" are also invited.

Knowing the influences back of this organization, and feeling that its purpose was harmful to justice, I have not become a member, but being a large tax payer and the public being invited, I decided to improve the opportunity to express my views as opposed to the purpose of the organization, which I accordingly did, and am glad to say that I found the majority of the citizens who had come as visitors, were thoroughly with me.

Previous to the opening of the meeting I had a personal interview with Mr. George Lord of Detroit, Secretary of the Conference, and learned from him that he would make his address at a certain hour, and would read a letter from Mr. F. F. Ingleby urging consideration of the Singletax. But when I arrived he was speaking and said nothing regarding the letter at the close of his remarks, from which I inferred that he decided not to read it.

As there was no opportunity to introduce the question of Singletax at that session, I improved the first opportunity, and stated that I understood there were members present who were in favor of the Singletax, and also that some correspondence had

been sent in to be read, which the meeting would like to hear, and was then informed that Mr. Lord had read this letter before I arrived, but no opportunity had been given for discussion. I then made a motion that the Singletax be made one of the subjects of discussion at the next convention, when the chairman of the meeting, Dallas Boudeman, for over twenty years attorney of the Lake Shore & Michigan Sounthern Railroad, objected to my motion as I was not a member of the Association. I replied that technically I was not, but understood that citizens had been invited to participate, but had no doubt some member would be glad to repeat my motion which had already been seconded, and instantly my motion was again made by one of the members. Just before my motion, one of the members (in the interests of the public service corporations) had got a motion carried "limiting all discussion to the subjects of the papers which had been read, that no one who had spoken should again have the floor; and that the time should be limited to three minutes each!"

This was of course intended to bar out the Singletax, and as I had occupied five minutes the previous day, it was intended also to rule me out. But after the motion for the Singletax to be made one of the subjects at the next meeting, pandemonium immediately reigned, for it instantly became evident that there were a number of Singletaxers at the meeting, and the agents of the interests acted like mad bulls in the presence of a red flag, one of whom, who had formerly been an official State Tax Commissioner, jumped to the floor and at the top of his voice denounced the principle in the most vicious and brutal manner, after which another friend of the interests, in order to shut off discussion from our side, immediately moved an adjournment which was carried.

This will give you another picture of the bigotry and cowardice of those who dare not face a free discussion on a question of political justice; their fear of the results of the public discussion and the tricks used to keep all questions of progressive politics undiscussed.

I afterwards found there were many active Singletaxers present at the meeting who desired to have the discussion.

A. M. TODD.

INCIDENTAL SUGGESTIONS

THE REASON FOR WITHDRAWAL.

New York, January 15, 1914.

The action of the bankers in withdrawing from interlocking directorates and the reason they give for it, do not seem any special evidence of a change of heart or of new light dawning on them, for these gentlemen are responsive exceedingly to public sentiment in the way of conceding the form and thereby saving the substance as they had done in this case. It is only some of the big constructive men like Vanderbilt and Harriman who go on the "public be damned" theory and are careless enough to avow it, but the big banking element especially are very fully aware that they have got to have public sentiment with them in order to secure and retain the clients from whom they get their business, although