

and that in order to win we must associate with us men and women of all parties and creeds. Well I am writing these words in a temporary shop in the city of Leeds where we are organizing a mass meeting to be addressed by Mr. Alexander Ure, M. P., Solicitor General for Scotland. We have billed the city and are in communication with the trades council, labor unions, Irish National Leagues, Liberal and Socialist Societies, whose members are helping to make the meeting a successful one. We are appealing to all classes and have the help of all democratic bodies in the work of organization. This is new territory for us; the task is a stiff business, and in it, I fancy, we are entitled to Mr. Bagot's good will, if we may not have his aid. Instead, at your request Mr. Editor, we have to stop and reply to Mr. Bagot's misleading statements. I submit this effort now being made at Leeds is similar to our work in other places, where we have, and with success, endeavored by these identical means to bring our question not before a section of the people, but before the whole people. Mr. Bagot does not trust the liberal Prime Minister, nor the party he leads. Well I do not propose to waste time apologizing for either. What Mr. Bagot has to do is to go ahead with the propaganda. "Educate the people," said Henry George, "and the members of Parliament will tumble over each other in their haste to carry our question." It is to the everlasting credit of the Prime Minister and many leading liberal members of Parliament that they have logically joined us in our educational efforts. We owe something to the Solicitor General for Scotland for his distinguished services to our movement as chairman of the select committee of the House of Commons on the Scottish bill 1906 and since, for his really brilliant platform exposition. Mr. Bagot may not like Mr. Ure because he is a member of a liberal government, but he must in fairness concede his ability and courage in the fight.

I do not propose to deal with Mr. Bagot's idea of advancing the movement by passive resistance. I am just a bit afraid that his idea of working the municipalities in that direction go but to show him to be a man living out of season.

The organized British Single Taxers are living in their own day, doing the work

that can be done in every sphere of thought and action and they are doing this with every sign of encouragement. In the political field we are winning our way to the amazement of many who think their own particular question has been set aside in favor of the taxation of land values. Meanwhile we are not resting by the way, nor trusting too much to the Government. Meetings are being promoted and literature is being published and circulated. Our organizations and our men everywhere were never more active. Perhaps at the end of seven years even Mr. Bagot may admit that we have done something to prevent his postman friend with what he terms the "thick of the fight." JOHN PAUL.

LEEDS, Eng.

EDITOR'S COMMENT.

(The REVIEW has printed Mr. Bagot's communication with a good deal of hesitation. But within reasonable limits the REVIEW is an open forum. Nor does the editor on all occasions deem it his duty to obtrude his own views where they differ with those of his correspondents. But he claims for himself the right which is permitted to the REVIEW's contributors to express himself on any point that may be in controversy.

In the present instance he desires to do so with some emphasis. He regrets that there should appear anywhere in the columns of the REVIEW what seems to us a petulant and ungenerous criticism of the Prime Minister. To allow such criticism to appear without a disclaimer would be a shocking disloyalty to a statesman who has rendered the movement for the taxation of land values such distinguished services. We owe much to Sir Campbell-Bannerman for his sound and fearless advocacy of our cause, both inside and outside the House of Commons. He has the confidence of the great body of British Single Taxers, and that should count for much with us, even if the facts did not tell their own story. From his high position he has done noble service in promoting our ideas and in affirming the taxation of land values as a question of immediate practical politics. That the Valuation Bill for Scotland is not the law of the land to-day is no fault of the Prime Minister; it is due, as our readers

know, to its rejection by the House of Lords. This bill had the support of Single Taxers of the United Kingdom as the first necessary step towards the taxation of land values and the untaxing of improvements.

How then can Mr. Bagot justify his sneers at the Liberal Party and its leaders when they have done all that men in their office can do? How can he say that they are not to be relied upon and refuse them credit for what they have done? He can only do so on the assumption that they foresaw the action of the House of Lords in rendering nugatory the legislation they sought to put into effect, and we do not understand Mr. Bagot to hazard a presumption so preposterous.

That man is blind indeed who does not recognize that the movement in Great Britain owes much of its recent progress to three men speaking with the authority conferred by official eminence—Sir Henry Campbell-Bannerman, Alexander Ure, and Winston Churchill. British political history furnishes few instances where a party in power has ventured to hazard its fortunes on the advocacy of a movement, which notwithstanding the progress it has made, has not yet arrived at a point where we can predict what would become of it in a general parliamentary election. For this reason, we repeat, to refuse these men the continuance of the confidence they have so notably earned would be an act of shocking disloyalty.

Editor SINGLE TAX REVIEW.

PROPOSED AMENDMENT TO OREGON STATE CONSTITUTION.

“Excepting that all dwelling houses, barns, sheds, outhouses, and all other appurtenances thereto, all machinery and buildings used exclusively for manufacturing purposes, and the appurtenances thereto, all fences, farm machinery and appliances used as such, all fruit trees, vines, shrubs and all other improvements on farms, all live stock, all household furniture in use, and all tools owned by workmen and in use, shall be exempt from taxation.”

SEE that the Single Tax comrade whom you meet is a subscriber to the REVIEW Take his subscription and forward it.

CHARLES H. INGERSOLL.

TREASURER AMERICAN SINGLE TAX LEAGUE.

(See *Frontispiece*.)

Charles Henry Ingersoll is the youngest of nine children of Orville B. and Mary B. Ingersoll.

He was born Oct. 29th, 1865. The only school education he received was at the Delta, Michigan, Mills School House, and a night school course in New York.

In 1881 at the age of 16, when he was about to enter the Michigan Agricultural College, an invitation to visit New York came and was accepted. This visit was not spent in seeing the sights, but in a preparatory business course with his brother then struggling for a foothold. Feeling strongly held by obligation as well as love for farming and the old homestead, he returned and was settled at home after a stay of a year, when an alluring offer was made by his brother for a period of three months. This was accepted, but not only was its expiration overlooked, but also the remuneration, so complete was the absorption in common interest.

In the course of two years, however, Charles again returned to the farm with the expectation of staying, but either through the influence of business ties, or by reason of the sharp contrast of prospects, he found himself in 1887 in New York, and as a reward for his helpfulness, a full partner with his brother.

The first year or two their business of making rubber stamps amounted to about \$5,000 gross, but it steadily increased, until the firm began making the “dollar watch.” Hundreds of thousands of these are now disposed of annually. A business the cash capital of which amounted to a few hundred dollars has now grown to proportions which give employment to many hundreds of well paid workingmen. Thousands of dollars are expended annually in advertising, and the success of the business has grown steadily in the face of the keenest competition. The farmer’s boy has become a prominent and successful business man, and the firm of Robt H. Ingersoll & Brother is known not only nationally but wherever the “dollar watch” is sold, which includes practically every country in the world.

But business success and the engrossing