be made to loosen their hold. The land monopolist must go with the king and his throne. For Single Taxers the light that shines ahead is the gladsome light of a political economy which comes as a source of joy, almost as a newfound religion. It beckons like the Star of Bethlehem, or that great cross in the heavens that bore the message of a new dispensation.

THE PENNSYLANIA SINGLE TAX PARTY,
R. C. Macauley, State Chairman.
THE GREAT ADVENTURE IN CALIFORNIA,
Luke North, Chairman.
Lona Ingram Robinson, Secretary.
SINGLE TAX PARTY OF NEW JERSEY,
E. Yancey Cohen, Chairman.
Herman G. Loew, Secretary.
SINGLE TAX PARTY OF NEW YORK,
Joseph Dana Miller, Chairman.

Open Letter to President Wilson

ON THE OCCASION OF A COUNCIL OF GOVERN-ORS AND MAYORS ON BUSINESS AND LABOR PROBLEMS, WASHINGTON, D.C., MARCH 3, 4 AND 5

This letter was sent to President Wilson by registered mail; to every one of the forty-eight Governors; to the Washington, New York and Albany papers, and to other prominent newspapers in the States.

THE Council of Governors and Mayors on Business and Labor Problems which you are to address on Monday, March 3, will consider the most important of those questions which confront the American people in this era of reconstruction. On their solution rest the hopes of a durable peace for the world and the success of the great Covenant which emerged from the Peace Conference at Versailles. On their solution depends also the power of our own people to survive the shocks of war and to bear the fiscal burdens imposed by the operations of our forces in France and on the sea.

We have reason to exult in the good fortune which has enabled you as the honored representative of a free people to lead the nations in that League and Covenant which is the herald of a better world. What greater service could you now render to a stricken humanity than to indicate to the Council of Governors that there is also a simple solution for those perplexing problems with which this era of reconstruction has brought us face to face?

These, however, are but the older problems in a new guise. They consist of the familiar phenomena of unemployment, poverty, low wages, interrupted industry, hard times and panics, You are reputed to be familiar with the remedy offered by the political party we represent. You are surrounded by men in your own administration who on other occasions in private life, or while occupying less exalted office, have expressed in their writings or speeches their conviction that the remedy we urge is the only satisfactory one. You and the distinguished gentlemen to whom we allude can thus have no motive for con-

cealing or failing to indicate the cause and cure of our economic ills in a conference called for the purpose of considering these questions.

In the complexity of our modern life we lose sight of the fact that industry is enabled to proceed and labor to maintain itself in accordance with decent standards only on the terms upon which capital and labor may obtain access to the material universe—to the land. The control of the natural element on which and from which men must live is the regulator, therefore, of all returns to capital and all wages to labor. Without land, or with land for which exorbitant tribute must be paid, labor starves and capital wastes. Both must make equally necessitous bargains. Both must yield all above a bare subsistence. The land question is therefore the most important of all purely economic questions. How comes it that in free America we hear so little of it?

We find it different elsewhere. Australia has a federal land tax; the great city of Sydney derives its sole revenue from the taxation of land values; New Zealand imposes heavy taxes that great estates may be broken up; Lloyd George is on record for radical land reform; Paderewski has recently drawn attention to the importance of the land question in his country; our neighbor, Canada, has imposed increasingly heavy taxes on land in municipality and province.

America, on the other hand, is the Paradise of the landslacker. Here almost without interruption or penalty, he is permitted to levy upon industry his unnatural tribute. While capital must calculate its earnings in proportion to its activities and labor measure its wages by its exercise of mental or muscular energy, the land-slacker draws to himself the silent, steady, unceasing tribute of economic rent as his share of wealth to which he makes no contribution. He is the Universal Partner in all industry; that which he leaves is the only return to capital and labor.

So much of what you have said in your "New Freedom" and in your published addresses has revealed your understanding of the Land Question that we are induced to urge that in your address to the Governors of the States you point out the intimate relation existing between the unemployed and business problems in those States to the land that is now held idle and unproductive. A shifting of the taxes now borne by industry to land values would mean not only that idle land would begin to contribute its quota to production, but that all industrial enterprise would be relieved of those fiscal burdens which now hamper its operations, limit production, and tend of themselves to lower wages by reducing the number and extent of business opportunities.

For the great Land Question is above all the question that concerns the Council called to consider business and labor problems. The undersigned Executive Committee of the Single Tax Party of New York desire to remind the Conference through you that the land question may be dealt with by methods of taxation, peaceably and without serious disturbance of established industry.

May we also express our conviction that in the unsettled state of the world, America is not likely to escape the consequences of that unrest which in so many countries is developing into the strange form of disintegration we call Bolshevism. It is in line with a true conservatism to oppose to these dangerous tendencies a rational plan of construction and reconstruction. Such a plan has been indicated in the teachings of Henry George with which it is presumed educated men in public life are familiar.

By the adoption of this plan, it seems to us, we shall escape the catastrophe that present conditions may evoke. By the exercise of the taxing power we may bring into use the land now held out of use, thus providing opportunities of employment for the involuntary unemployed, increasing enormously the total sum of wealth production, and relieving industry of the double burden imposed by the exactions of land monopoly and the multitude of stupid and vexatious taxes.

You who have tried to lead the American people into higher channels of thought will, we believe, consider that the time is ripe for the consideration of the land question. There can be no more timely occasion on which to draw public attention to the land question than at this gathering of the Governors of States, that they may go back to their desks in the State capitals with a new and awakened sense of responsibility to their constituents, and a realization of the intimate connection between the problems of labor and business and the idle acres of their States.

JOSEPH DANA MILLER, Chairman Executive Committee of the Single Tax Party, of the State of New York.

Memorial Meeting to Luke North in Philadelphia.

A WELL attended memorial meeting was held at the Liberal League on Girard Ave. near 9th St., Philadelphia, Sunday, March 2nd, 1919, to honor the late Luke North, leader of the Great Adventure movement for the Single Tax in California. Eloquent and appropriate addresses were made by William Ross, Harry Hetzel and Leo W. Marks. Additional appreciative remarks were made by Messrs. Guerrara, Mulholland and Goldsmith. The chief points noted by the various speakers in commenting upon the departed leader's great service in the cause, were his individual devotion, his inspirational power, and his unconquerable hopefulness. His magnificent confidence in the innate goodness of mankind, his reliance upon their responsiveness to appeals to the noblest ideals, and his modesty as to his own contribution to the cause were adverted to. Sincere tributes to his unquestioned importance in the great crusade which resulted in the unprecedented vote for the Single Tax in California were made by the speakers. The potency of his inspirational writings, the marvellous pen touch with its irresistable swaying force, its capacity for keen analysis, deft, alert, incisive, flashing now with wit alluring, and captivating with its varying charm and then with merciless swiftness and certainty of stroke "as though with scimiter of Saladin armed" was error and treachery put to flight. His was a poetic soul. He wrote and sung as he wrote. His genius was evangelistic. He caught the overlooked, and rapt one's attention, until the commonplace sordidness of daily life became a hideous thing. He quickened the vision of men to perception of the tragedies, as thus:

"There are starving children across the street! There are broken, weary, anxious, homeless, mortgaged people beneath the windows of every snug home and millionaire's palace in New York, Chicago, and Los Angeles in a Land of Plenty! "Where the unused land and natural opportunites for a billion people are held away from sixty millions in want! "Everywhere millions and millions of idle acres—millions of people huddled in slums! What a smug lie it is to say they would rather stay there than go to work on the land, than build a home on a lot! What a transparent lie while thousands of land sharks make fat livings by selling and foreclosing installments on lots and acres!"

"School children cultivate speculators' idle lots!"

How this great injustice harrowed his soul! Do you marvel that Luke fought? His fine chivalry found here the great offence. So putting aside the things, that, in happier times, he would have loved to do, he threw himself into the fray for the children's sake. Of course he did not last long. He burned too intensely. And though he knew this, he never faltered. He willingly, aye, joyfully paid the price. How joyously he sang even while the call to go was sounding.

"These are the darting hours of history! Now! when the crowd is awake, and ready for stupendous things!..... This, the hour of world changes!"

Luke North sleeps! The words most fitting are those the Master spoke of his ancient kinsman in spirit, Moses:

"Leader and Servant of Men!....Toiler toward the promised land seen only by the eye of faith! Type of the high souls who in every age have given to earth its heroes and its martyrs, whose deeds are the precious possessions of the race, whose memories are its sacred heritage." J.A.R.

"We sometimes read of men facing death with a smiling countenance, but did you ever know of any one who looked with a smiling face on his own tax bill? The resentment toward taxation is a heritage of the days when a tax was very largely a robbery of the lowly for the benefit of the great. We have not yet escaped from the influence upon the minds of our ancestors of the acts of princes and lords of feudal times who compelled tribute wholly out of proportion to the means of the people or the rewards which came to them by reason of government."

-New York State Compttoller Travis.

THE REVIEW represents the movement militant, the Single Tax without subterfuge or concealment. Help us to extend the message.

