with a cordial expression. His endorsement of Henry George will be found in his "Principles for the People." He was elected president of the Chinese Republic in 1911.

In 1922 there eame a second erisis in Nanking on which occasion Dr. Macklin rendered heroic service to the city. It is a matter of record that the Republican leaders of the new China profited by Dr. Macklin's advice and learned to respect his kindly wisdom. He saw an ancient civilization in process of transition and the transformation that swept the vast empire. In that transformation he helped, and it is doubtful if anywhere in China or elsewhere there is a man whose knowledge of this great transformation is so intimate and whose acquaintance with the conservative as well as the radical elements is so universal.

Dr. Macklin was married to the sister of Mrs. Garst, wife of a missionary to Japan, and well known Georgeist. Lieutenant DeLany eousin of Mrs. Macklin, was second officer on Admiral Dewey's flag ship, the Olympia, at the battle of Manila. We met DeLany on his visit to New York. He was a member of the Manhattan Single Tax Club. Dr. Macklin thinks he is still in New York.

Forty years spent in China is the record during which Dr. Macklin ministered to the ills of his patients, their spiritual and bodily ills. Fearlessly he went about, his life frequently in danger, and won for himself the title of "Hero of Nanking," which Miss Eberle calls him. And he turned the intense hatred of the natives against foreigners to love for himself, and this gradually mitigated the racial animosity of the Chinese toward the missionaries in general. His success was marked and his fame became widely known. He was showered with medals, this modest servant of the Master, self-forgetting, self-effacing.

Here is the isolated reference to his Single Tax work made by his biographer:

"All who know of Dr. Macklin know of his advocacy of the Single Tax. He always believed in it and then one day a book by Henry George, "Progress and Poverty," fell into his hands, and he was thenceforth completely swayed by the idea. The earth is the Lord's, he explains. Natural resources are God's gift to all people, the land and all that lies therein belong to all. That which is upon the land belongs to the people that built it. Man-made things are man's property and should be free of tax. Therefore let there be a Single Tax, a tax on land values only, a tax so heavy that no one can afford to hold land in speculation or in idleness. . . . "Why do you not talk about your work in China?" some one inquired, confused by his discussion of land and taxes, you have such interesting experiences to tell." "How can I talk to people about my work and the needs in China," he replied, with something of pathos in his voice, "unless I tell them also about the remedy for China's economic ills?"

Miss Eberle writes on page 159 of Dr. Macklin in the days of the

Miss Eberle writes on page 159 of Dr. Macklin in the days of the seiges, quoting one of the missionaries as follows:

"I tell you it is no wonder that the people of Nanking love him as they do. . . . He took his life in his hands several times to save the eity. He had a great opportunity and handled it as a great man. If you could see the thankfulness beaming out of the eyes of such men as the eivil governor and other officials, you would realize how these people almost worship Macklin."

It is incredible that Dr. Macklin with all his infinite labors could have found time to translate into Chinese so many standard works. An incomplete list was furnished the biographer by Dr. Macklin and include "The Dutch Republie," "History of Switzerland," "Life of Jefferson," Schiller. "Life of Gustavus Adolphus," "Progress and Poverty," "Protection or Free Trade?" "Dove's Theory of Human Progression," "Spencer's Social Statics," "History of Ancient Religions," "Intoxicating Drinks and Drugs in all Lands and Times," "Caird's Introduction to the Philosophy of Religion," "History of Ancient Religions," "Excavations in Bible Lands," and many others. Surely an accomplishment.

Dr. and Mrs. Macklin live in San Gabriel, California. Here in pieturesque surroundings is "The House that Love Built," as Mrs. Macklin delights to call it. And here we leave them in the rest they have so nobly earned.—J. D. M.

A WELCOME BOOK

The Sphere of Individualism, by Connor D. Ross. Cloth, 12mo., 130 pp. Price \$1.50. Meador Press, Boston, Mass.

Here is a work that merits all praise. It summarizes the doctrine of liberty without any reference to Henry George or the Single Tax. The author's definition and exposition leave little to be desired, and he enlists Blackstone in his support while insisting on his own conception of liberty, which is in harmony with the best that has been written.

He says: "If we believe in the principle that every man is entitled to live his own life in his own way, subject to the same right as his fellowmen, and the proposal is to affect that right, then the proposal becomes of the utmost importance." (Page 23.)

With this we shall find Henry George and Herbert Spencer in agreement.

An interesting point raised by the author is not commonly reflected upon. He asks us to consider that little of our legislation and none of our tax laws were passed avowedly for the benefit of the rich and well to do. On the contrary, all this legislation was passed in the supposed interests of the common man. He mentions the income tax as an example rather conspicuous. We can all recall the arguments used at the time the income tax was passed.

The programme of the Roosevelt administration, to which only passing allusion is made, the purpose of which is to benefit the "forgotten man," is an example of these misdirected attempts to improve the condition of the struggling poor, while increasing the burden of taxation, and making it harder for the poor to live. And here occurs a significant passage:

"We have not the cause of a Samson for the wrecking of vengeanee for our blindness. But we have the power that was his—and more. Shall we use that power to pull down the social structure upon our own heads, or use it to restore the structure as it was originally designed?" (Page 41.)

Mr. Ross tells the interesting story of Gary, Indiana, under the chapter headed, "The Magic City." It would make a valuable Single Tax tract in itself. We should pause to mention the fact that Mr. Ross was formerly Assistant Attorney General of Indiana. He is therefore familiar with the laws. Better still he knows the natural laws of economics. And this short chapter demonstrates his familiarity with these laws. We are permitting ourselves the citation of certain striking passages which may convey an idea of Mr. Ross' literary quality. On page 61 he says:

"And after all, the discovery of truth is largely a question of one's wanting to know it. The possession of it is a question for us to deeide. The truth does not barter with us nor sell. It does not lie nor can it be lied to. Man is not so eunning as to eheat or to defraud it. He can shun or battle, and thus prolong his own error, but truth knows no defeat—it has all the time there is."

May we not commend this to every student of the Henry George School? For the hundred or more current definitions of "capitalism," so called, the divergence of which has made the term unaeceptable for general usage, we suggest to the dictionary makers Mr. Ross' definition, "The exercise of human energy by means of the tools of industry." It is simple enough and all inclusive.

From page 86 we quote:

"Is it any wonder that labor and eapital—natural friends—feel the pinch of the shackles of governmental regulation? With these conditions eonfronting the producers of the country, why talk of the money question? Why fight the shadow and ignore the substance?"

From page 88 we cite the following:

"It is said old things have passed away. The Constitution and the horse and buggy are of a day that is dead. The thought of their day should be shunned—if for no other reason—there might be a historian, hoary with age, who would perhaps turn back the pages of history and seek guidance in the story of Joseph and his stricker brethren the land of Goshen."

And Mr. Ross propounds on one page the significant question: "What has become of the ancestral estate in our America?" What indeed?

Congratulations, Mr. Ross!

We must now bring to an end these quotations. But our thanks are due for a very notable contribution to the literature of freedom.

J. D. M.

WANDERING IN DARKNESS

The Insecurity of the Security Programme, by Professor Harvey Lutz, Princeton University.

Our educational system has a lot of explaining to do. I need not go into much detail to justify this statement. I will consider only two exhibits as sufficient. "A" is our eondition of depression, unemployment and poverty for which education has offered no remedy or explanation. "B" is our brain trust, forthcoming from our greatest universities, in response to the President's natural and trustful request for help; and all the "frank experiments" it gave us. So I am curious whenever an educator with Ph.D. and AB, such as H. L. Lutz of Princeton has, lectures in such a topic as "The Insecurity of the Security Problem"—to see what he says.

I remember meeting Prof. Lutz in Trenton, when, as an adviser of a taxation league, he answered my suggestion that the land value tax be put on their programme, decidedly in the negative; a bad start economically. Now let us see if Prof. Lutz with a record of teaching economics at Oberlin and Stanford and at present heading Public Finance at Princeton, helps to account for education's weak position economically, when civilization is at the crossroads.

He starts with an effective pieture of the eonfusion on this security subject; and especially the sentimental and socialistic viewpoints. He classifies this with the absurdity of the idea that Uncle Sam stamping "this is a dollar" on a piece of paper actually makes a dollar; to which my reaction is that Uncle Sam should be able to do as much as any solvent corporation whose I O U does not have to be secured with metal or anything else.

Then comes the economic concept of security: (a) a job at producing wealth and (b) "a share" in the division of the product; (c) what to do with the minor number unable to produce. Prof. Lutz has intelligently stated the problem and the bearing of economic science upon it; now let us see how he handles this basic of all problems.

Is it not obvious that economics must have a solution? Is it not obvious that it lies in the production of wealth and labor? He says so, but he does not compel economics to give the answer. He says the answer lies in full production and only there. He has mentioned "division" but seems to forget that as a factor he overlooks the fact; that 1929 terminated a period of miraculous production of goods ending with a bang and seven years of "recovery" that still demands an explanation.

This oversight reflects a greater one that casts a deeper shadow on college eeonomics. What of a 100 year era of vast production that piled up 200 billions of wealth. Did this supply the full measure of security that Prof. Lutz promises as the fruit of "large and steady production?" Then the professor's negative weakness becomes positive. He states that the division of product is "perfectly familiar as the ordinary mechanism of exchange." No problem of "division of wealth" that even Huey Long told us of, and Father Coughlin states effectively.

Having established this false basis of economies, it is natural that he should run amuck on the subject of taxation. He gives all his attention to volume of taxation and none to its source. Use of social revenues for social purposes, to abolish all the evils of taxation he pictures he ignores or has not heard of.

So here we have another exhibit—"C"—in the case against our colleges, which is that our education does not educate; that our edu-

cators most need education. That our most baffling problem is how to stop communism, with our whole educational system feeding it.

Recapitulating; this professor says our problem of social security (which is also our problem of depression and poverty) is in large production and not in division of the product. This is not supported by history cited, by opinion of authorities, by economic science, nor good sense. Division of wealth produced must be to the producers, wholly; they are labor and capital. Prof. Lutz should know that basic monopoly now takes about half the product, and must when production is greatest. And in taxation, the professor should know that taxing labor products doubles their cost to the consumer, cuts consumption and employment in half, and exempts the monopoly that feeds off labor and capital, making security impossible.

New York City.

C. H. INGERSOLL.

Correspondence

THINKS SOME OF OUR TERMS ARE VAGUE

EDITOR LAND AND FREEDOM:

The Bible tells us that the vague terms used by the builders of the Tower of Babel caused them to disperse and this in turn was the cause of many and diverse tongues.

This is also why Friend Bolton Hall played a huge joke on the astonished Single Tax on land values fraternity. This is why ordinary people cannot grasp our simple idea. Let us therefore discard all erroneous phrases like unearned increment, rental, Single tax, etc., in place of rentable value, and call the movement "tax abolition." Thus we will attract questions and discussions now lacking.

Governments possess a legitimate source from which to derive revenue—the rentable values which accrue annually to natural opportunities because of the proximity of eivilized populations which demand public service.

New York City.

M. W. NORWALK.

IN DISAGREEMENT

EDITOR LAND AND FREEDOM:

I want to comment on the speech of Edward White in Nov.-Dec. LAND AND FREEDOM. I think that all Georgeists will agree with the author's views except those expressed in the paragraph: "The notion that rent enters into price or is an element of cost, is seen to be an inversion of the natural order, for obviously rent is a reduction, the user of a superior location producing at less cost per unit than those using inferior locations." I draw exactly the opposite conclusion. and base my opinion upon his own statement in the very next paragraph. Let me state it. If rent in effect was a reduction of cost, because the user of a superior location produced at a less wage and interest cost per unit than the user of an inferior location, the product of a superior location would sell for less than the product of the inferior location, but since the product of both locations sell for the same price per unit the cost of production in both locations must be the same. The difference between the wages and interest eost of production on the superior locations represents the rent of the superior location; it, therefore, becomes an element in the actual cost of production and hence enters into price.

Rochester, N. Y.

HARVEY H. NEWCOMB.

THE CAMPAIGN IN CALIFORNIA

EDITOR LAND AND FREEDOM:

In the California struggle for real taxation reform, or rather the substitution of reason in the collection of governmental revenues for the present want of system, we have reached a period between campaigns which offers little of dramatic interest. This does not imply that there is a dearth of work to be done. The future has to be planned for and this is being done in several different ways.