

and the broader aspects of the question lay really beyond their province.

But how far in advance Mr. Ensley was of even the present day man in the street, not to speak of those called upon to legislate on matters of taxation, will be clear upon a perusal of this lucid exposition of the true canons of taxation, which are thus admirably summed up:

"NEVER TAX ANYTHING  
THAT WOULD BE OF VALUE TO OUR STATE,  
THAT COULD AND WOULD RUN AWAY, OR  
THAT COULD AND WOULD COME TO YOU."

This golden rule of taxation Mr. Ensley thought should be carved in large and gilded letters in the stone of the capitol.

J. D. M.

#### AN AUSTRALIAN PAMPHLET.

"A Preacher in Hell" is the somewhat startling title of a little pamphlet written by Edwin I. S. Harding, and printed by the Darlington (New South Wales) Single Tax League. It recounts the experience of a young preacher who being led to an examination of the works of Henry George and becoming convinced of the soundness of their reasoning, hesitates between a course of silence and the discomforts and possible dangers of an open avowal of his newly awakened convictions. While in this frame of mind he falls asleep and has a dream. In his dream he dies and finds himself at the gate of heaven. The Lord thus addresses him:

"Not everyone that calleth me Lord, shall enter into my kingdom; I know thy works and how thou didst leave thy business and pleasure to answer a call from Me to preach My gospel. I know thy zeal and how thou hast labored hard, and art weary, and how thou hast delivered My message to many, and some who heard it now occupy their mansions, and others do My will, so far as they know it, on earth. But, nevertheless, I have somewhat against thee, in that thou didst not thyself proclaim all My truth as it was known to thee; nor didst thou do all My will—thou didst stop short, instead of advancing along the way I would have led thee. Up to a certain point thou didst well; but when I would have thee advance further, thou wast afraid. Thou didst fear the brethren and the opinion of them that could not see as much of My truth as had been given to thee to see. Therefore art thy steps now shortened that thou shalt not see any further of the glory of this place; but thou shalt be taken to the verge of heaven, and see sights."

Then were his eyes touched by the Bright One, and immediately they became, as it were, two telescopes, for the distance vanished, and he beheld the earth. And he saw quite plainly that it was rich, and that the inhabitants thereof were few compared with the riches thereof; but he saw that

some of the inhabitants, which were few, seemed to own all the earth, and the rest, which were many, seemed to labor for the few. He saw that the earth contained much that was more desirable than gold and silver and diamonds; but he saw that men struggled to become rich, and when they had heaped up gold they thought they were rich. But to John, that looked on them with his eyes that had become as telescopes, they appeared poor, because they knew little of God or the wonderful world in which he had placed them. And John saw that the great multitude did not even get gold, but they spent their lives in laboring that their bellies might be full, and there were those that taught them that if by laboring early and late through their lives they could manage to feed and clothe the body, then should they be thankful. And he saw that millions were born into the world who were capable of great knowledge of the works of the Lord, but they died and knew it not, for they had worked that they might eat, and had eaten that they might work again, and then had died. But such was not the will of the Lord.

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And John Gritt saw that by reason of the monopoly of the earth in the hands of the few there was not work for everybody, and the good man was out of work; but there was one job that he found, and when he offered to do it, behold John saw himself bring forth the man he had rescued from the gutter and use his influence and get the job for him. And the good man was calling upon the Lord to give him and his children their daily bread, and wist not that the Lord had given in abundance for every child of man, but that it was intercepted and withheld by those who owned the earth. Then the good man died, and his children being continually poor and without hope, John saw that the girls were led into wrong, and the boys took strong drink, and stole; and he saw that in the end, for one that he had rescued from the gutter three or four were forced into it."

There is much more in this little pamphlet that is equally valuable in thought and attractive in its manner of presentation.

J. D. M.

Prof. Jeremiah Jenks in a work just published, *Great Fortunes* (McClure, Phillips and Company), says:

"There seems to be no reason for any action which shall amount to the confiscation of all profits when the fortune has reached a certain limit; the restriction should rather be on the method of accumulation. I do not mean to say that such a measure as, for example, a progressive income tax, may not in itself be wise. I think that in many cases it is; but the principle of increasing the tax in that case depends upon the increased ability to pay,