

which made it impossible for him to rest in the knowledge of an injustice done a poor and friendless woman. The legal expenses, which were heavy, were borne by the Doctor himself alone.

It was this same predominating trait in Dr. Gaffney's character, coupled with that exceptional degree of moral courage which in certain individuals makes it possible for them to live up to their convictions, that formed the basis of one of the chief epochs in his life. The chapter referred to was that in which he became a devoted admirer and staunch supporter of Dr. McGlynn at the time of the latter's controversy with his church, growing out of McGlynn's determination to publicly preach the economic reform advanced by Henry George.

Gaffney was but a boy at that time, and fresh from the Roman Catholic school in which he had been pursuing his studies. His attention was naturally drawn to the McGlynn case and his heart was won by the courage of this Priest, who dared to defy without fear of consequences, the most powerful church of history in its demand that he desist from preaching the economic truths enunciated by George. Warned by the priest of his own parish that prompt excommunication awaited anybody and everybody who might attend a McGlynn meeting, young Gaffney took the first train for New York to attend a meeting of the anti-poverty society that same evening, at which McGlynn was the principal speaker. Gaffney's admiration for McGlynn increased with time. Copies of every sermon and of every address, together with everything bearing upon the historical features of the McGlynn case were carefully collected and treasured. These were afterwards systematized and used as the basis of a book entitled "Priest, Orator and Martyr. Life and Sermons of Dr. Edward McGlynn".

When in the study of Henry George's philosophy, Gaffney discovered that in the application of the Single Tax lay the remedy for present unjust social conditions, he became devoted to one great life's ambition to advance that reform. How active and loyal he has been in pursuing that ambition is now made painfully obvious to those who have been associated with him in the work, and who must proceed without his ever ready assistance.

At the time of his death Dr. Gaffney was Secretary-Treasurer of the New Jersey Single Tax League, the Convention of which, Tuesday night, March 20th, was the last occasion of the Doctor's activities. The next day he was taken sick and never again left his home. His sickness began with quincy sore throat, followed by kidney trouble, and finally heart-failure. His life was an inspiration to those who strive toward high ideals and his unceasing activity in the advancement of a chosen cause was a rebuke to the lukewarm and the half-hearted. He was a man of strong con-

victions, and an exceptional degree of courage in expressing the same, and was governed by one over-whelming desire to assist in making the world better. He was one of those the loss of whom must leave the world appreciably poorer.

GEO. L. RUSBY.

DEATH OF REV. S. H. SPENCER.

Rev. S. H. Spencer became acquainted with the teachings of Henry George in the year 1887. This makes his enlistment in the ranks of those who stand for the Single Tax coincide very nearly with the wave of enthusiasm which culminated in the Wilmington, Delaware experiences, with which the readers of the Review are familiar. I distinctly remember his indignation at the fact that in these days of enlightenment it should be possible for men to be deprived of liberty for the expression of their socio-economic convictions. At the time when Mr. Spencer came into the knowledge of Henry George, quite a number of those who are believers in the doctrines of Emanuel Swedenborg also became interested.

At that time Mr. A. J. Auchterlonie, a sturdy Scot with a love of justice never equalled in my experience, gathered about him an enthusiastic group of "New Church People", as they are called. He founded and published a paper, called the "New Earth" to which Mr. Spencer also became a contributor. This paper was to represent the leading thought of this group of believers, who found in the doctrines of the New Church a basic structure upon which to rest their convictions of the truth of Single Tax. For there is one doctrine enunciated by Swedenborg, which Father McGlynn in his day formulated by his cry "Back to the land", but which in Swedenborg's more abstractly philosophic language was called "from first principles by ultimates". For Swedenborg's idea of the relation of man to his Maker is one depending entirely for its efficiency upon what use man makes of his ultimate opportunities. It has been illustrated by a trolley car, which is in contact with the continuous force of electricity carried on the wire by means of its trolley wheel. But the energy that sets through the motor on the car depends upon the fact that through the wheels there must be contact with the track, or the lowest, the ultimate. If such contact there be not, then the car will not run, even if the upper wheel be in touch with the wire. So the highest reaches of the human soul touch the infinity of God, and of His eternal Life. But if man does not carry out that life into the actual stammering of his lips in speech and the efforts of his hands, then there is no life from God setting onward, and man has no life worth while. Aspiration is necessary, but so is ultima-

tion, and one without the other is as a tub without a bottom.

This group of "New Church" Single Taxers comprised such men and women as John Filmer, L. E. Wilmarth, Chas. H. Mann, E. B. Swinney, Miss Thatcher, now Mrs. Post, Miss A. B. Morgan, Miss Schetter, Miss Kellogg, an ardent admirer also of Henry James, Miss Cebelia Hollister and many others.

I mention this fact because Mr. Spencer, though at first of this group of New Church people who seemed to hold Henry George in an estimate not far different from that in which they held Swedenborg, and whose effort it was to find points of coincidence between these two great teachers, presently drifted into an effort to adjust the requirements made by Henry George not only with those made by Swedenborg, but also with those made by Marx, Flursheim, and others who stand for Socialism. In this effort he spent the last years of his life and produced along the lines of this effort several admirable essays, which appeared in the paper run by him, the "New Christianity."

And in this effort he was as far successful as any one can be along such lines. He was an ardent believer in the Single Tax, a strong defender of its principles and a man of gentle disposition and kindly inclinations, yet with a strong will set in the direction of the attainment of the larger humanity on earth by means of such reforms as have been taught by Henry George and those who have come after him.

REV. ADOLPH ROEDER.

DEATH OF JAMES E. SCRIPPS.

Another death that has occurred within the last quarter is that of James E. Scripps, of Detroit, Mich., founder, publisher and proprietor of the *Detroit News*. He was reported to be several times a millionaire, but he was a convinced Single Taxer, and never made any concealment of his convictions. He was accustomed to advocate the Single Tax in his own paper, under the signature J. E. S.

The *News* has been one of the most public spirited papers of Detroit, and its editor one of the foremost citizens. His life has been a long and useful one.

DEATH OF JOHN FERGUSON.

The movement in Scotland suffers a severe loss in the death of John Ferguson. No land reformer was ever more devoted and strenuous in his labors for the cause. Almost up to the hour of the accident which resulted in his death—he fell from a tram car—he was unremitting in his platform work. His physician had warned him, but he kept on. Although an old man, his devotion to the cause knew no abatement. He realized years ago that the solu-

tion of the great social problem was the taxation of land values, and he embraced the cause with the enthusiasm of a religious conviction. His death takes from us another brave comrade whose services have made his name honored far beyond the borders of his native land.

DEATH OF MRS. WARREN.

James A. Warren, of Pittsburg, Pa., a contributor to the columns of the *Review*, has suffered a severe loss in the death of his wife, who died April 22, at the age of forty. She and Mr. Warren were both Swedenborgians, the denomination that has contributed so many devoted and able adherents to the Single Tax cause. During their long residence in Cleveland they entertained many visiting Single Taxers, and thus are personally known to a number of our friends in different cities who will read this notice with deep sympathy for Mr. Warren in his bereavement.

EDITORIAL DEPARTMENT.

SWOLLEN FORTUNES AND FALSE TAXATION.

President Roosevelt's crude proposal for checking the accumulation of large fortunes through inheritances, and Mr. Wayne Mac Veagh's comments upon it in the *North American Review* for June, invite reflection.

Mr. Mac Veagh discusses the subject principally upon fiscal grounds. He argues, along with some professional economists, that taxation should be in proportion to ability to pay, and that this ideal is to be approximated by a graduated tax, apportioning the contribution of each taxpayer so that he feels, as near as may be, neither more nor less inconvenience than every other. But Mr. Mac Veagh as well as the President is distinctly influenced also by dread of the effect upon society of overgrown fortunes.

It is strange that men like these should be so easily deceived by the menace of great fortunes. That great fortunes are socially dangerous is true enough; but why are they dangerous? If because they are corruptly acquired, the remedy is not to obstruct honest acquisition, it is to stop acquisition dishonestly. If unjustly acquired through institutional influences (such, for instance, as the slavery of half a century ago), the remedy is not to obstruct the acquisition of fortunes acquired without the aid of such influences and by useful service; it is to abolish the institutions that operate to create fortunes unearned. But if great fortunes are socially dangerous because they give a menacing power to their possessors, then we must ask how? And if we pursue our inquiry still further, we shall