

ment of its foremost poet. Her verse was strong and sweet and some of it possessed a quality of real distinction. Henry George himself, no mean judge of poetry, read and admired her work, and on more than one public occasion, gave in his own splendid elocutionary manner verses she had written for some passing phase of the movement of which he was leader and prophet.

Mrs. Milne never lost her enthusiasm and helpfulness. Her verse with its inspiring quality was instinct with the note of triumph. To the Single Tax cause, to which she dedicated her talents, she gave also her unselfish devotion through years of unobtrusive service.

DEATH OF SIMON MENDELSON.

In the death of Simon Mendelsohn, the Single Tax movement loses another member of that "old guard" which rallied around Henry George in his mayoralty campaign of 1886, and to whom, to the ends of their lives, the cause which they had espoused, proved an inspiration and a happiness. Always an intense lover of liberty and a true democrat at heart, he early saw in the Single Tax movement a means toward attaining a truer, a nobler, ideal of democracy than had yet been possible, and from the time when his heart was first enlisted to the end of his long and useful life he worked in his own way, with a consistency and enthusiasm that age never withered, nor custom staled. His unflinching cheerfulness of temper and sunny disposition, his optimistic philosophy of life, his humorous and odd sayings and views of affairs, his generous and sympathetic nature all united to give him a marked personality and to endear him to a large circle of friends. He died as happily as he had lived on April 9, in the 89th year of his age, after a very brief illness, at the home of his son-in-law, August Lewis.

W. M.

A letter from Edmund Quincy Norton on Land Monopoly the Cause of Decrease in the Birth Rate, occupies a half column in a recent issue of *Physical Culture*.

THE NEW PARTY.

On another page will be found the report of the convention which on the 21st of this month saw the birth of a new party—a party for the Single Tax. We bespeak for its members the treatment we believe they are ready to accord to those who doubt the wisdom of their course at this time, with charity for all and malice toward none.

We must all work for the cause in our own way. We can do no more. That way is the wisest to which sincere conviction supplies the necessary urge. To ask our comrades to work in any other way is to deprive the movement of the best individual effort.

We can imagine the criticism of some of those whose conviction, training and association make this experiment seem so doubtful—"It is magnificent, but it is not politics." It is indeed magnificent. The obstacles for even the measurable success of the party seem well nigh insurmountable. Yet its very heroism may attract to its banners those who seek nothing but the success of a great principle, and thus help to swell its ranks in numbers that may soon seem ominous to the old party politicians.

As for the REVIEW, it will continue to chronicle every phase of the movement impartially. Roads are now opening everywhere to the ultimate triumph of our principles. We are all marching to one destination to which, it may be, not one, but many roads converge.

RHODE ISLAND TAX COMMISSION REPORT.

The Rhode Island Tax Commission, appointed by the Governor from members of the General Assembly, for the purpose of investigating the laws of the State relating to taxation, has made its report.

It recommends:

A law imposing a State tax upon the capital of the corporations and indebtedness at the rate of 48 cents on \$100. with deductions of taxes paid on real estate and tangible personal property.