that the recommendation of the president to his cabinet that resort be had to the taxation of land values is due.

DINNER OF THE MANHATTAN SINGLE TAX CLUB.

A BRILLIANT GATHERING—JOSEPH FELS THE GUEST OF HONOR—THE LITTLE GIANT IN FINE FETTLE.

Perhaps the largest and most successful dinner ever given by the Manhattan Single Tax Club took place on the evening of Washington's birthday, February 22, at Pabst's Restaurant, this city. There were present 250 men and women. Dr. Mary D. Hussey acted as toastmaster, and after the reading of several announcements of coming Single Tax meetings by President McRoy, Dr. Hussey spoke briefly as follows:

"We begin the series of dinners planned by the Manhattan Single Tax Club under circumstances that are auspicious. Everywhere there are indications of a growing sentiment in our direction. In this state the Sullivan-Brooks bill is the entering wedge, and the arguments that are used to oppose the Single Tax are urged in opposition to this measure. First of these arguments is the cry of confiscation. But we cannot help being reminded of those lines of Emerson:

'Pay ransom to the owner,
Fill the bag to the brim.
But who is the owner?
The slave—and ever was—pay him!'

I will now introduce Hon. Robert Baker who will speak of the Single Tax and necessary Legislation."

SPEECH OF ROBERT BAKER.

"We have lately had brought to our attention the report of the Royal Commission for British Columbia — I like that word royal — I lived for twenty years under it as a pronounced Tory. That Report recommends three tremendous changes in the system of taxation. First, the abolition of the poll tax, second, abolition of all taxes on personality, and third, the abolition of all taxes on improvements. What is left is the Single Tax, so called.

If there is any non-Single Taxer here, it will be useful for him to learn what the Single Tax is. Now we have lots of taxes of different kinds in the United States, taxes on stocks, and mortgages, taxes on houses and personal property-in Georgia taxes for carrying a watch, in Ohio for owning a cow—all sorts of crazy taxes. Now the Single Tax would abolish all of these. All taxes would be done away with, for the Single Tax is no tax. Taxes are burdens; but the Single Tax is a burden on no one: in fact, it is essential to secure the abolition of all burdens; it is essential to secure equality of opportunity. It is absolutely essential to secure those rights spoken of in the Declaration of Independence. So when this Royal Commission recommended the abolition of these taxes they were taking the first step toward the removal of all burdens."

Mr. Baker next spoke of the legislation all over the world that is being shaped in the direction of our goal-in Oregon, where the voters are almost certain to vote for the removal of all tax burdens, in Seattle where they vote for the Single Tax in March, in Missouri, where a state wide campaign is being carried on to secure the reform we are after. "In this city of New York where the tax rate is 1-75 if we had full valuation it would mean that we would take one third of the annual value, thus taking three or four times more land value than is provided for in the British Budget. The difference however is that in Great Britain they are taking the step as one directed to the destruction of land monopoly, while we are doing it unconsciously, ignorantly.

We in the United States are on the eve of tremendous changes that we do not dream of. At a time when the vote of socialism is growing ominously, the friends of privilege scarcely know which way to turn. One of the foremost business men of the country recently remarked in private conversation; 'We must come to the Single Tax, of course.' Of course we must to it."

SPEECH OF FRANKLIN PIERCE.

"I do not think it is necessary here to discuss tariffs. It is not necessary to denounce the system under which we have lived for four years of industrial depression, a de-

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presion which the Democratic party has not had the wisdom to make the most of by pointing out the chief cause.

I am a free trader because I am a believer in liberty. We boast of our liberty, yet we favor a system that binds with its cruel restrictions every man, woman and child in the country. They who control the subsistence of a people control their lives. There are hundreds of thousands who in endless procession are paying tribute to the monstrous system we call protection. This system endangers the honesty of a people; it destroys the equality of man.

Mr. Underwood in his report on cotton cloth shows that duties on imports of cotton cloth in 1909 averaged 54 6-10 per cent. We manufacture \$800,000,000 of cotton cloth. Estimating the increase of price, which is a moderate estimate, at 25 per cent. the American people pay a tax of \$200,000,000 a year as the increase in the price of domestic material alone due to this system.

Those were wise words of an old Nantucket fisherman who was a member of Congress back in 1824. This old Yankee from Nantucket protested against the tariff on molasses. 'We don't want a tariff on molasses,' he said; 'we trade fish for molasses, and when you shut out molasses you shut in fish.'

You think Germany is a protective tariff country. Well so it is, but 65 per cent. of all imports of manufactured goods pay a duty of only 12 per cent. Now that would be called crazy free trade by the protectionists of this country. Let us go a little further. They tax lightly all raw material. What industry has made Germany great? It is an industry she has never taxed—chemicals.

Now let us travel for a moment to England, where free trade, according to Gladstone, added from 1855 two sovereigns to every single sovereign she possessed. When we put duties on steel and copper the control of the sea passed to England. There is more wealth in Great Britain than in Germany and France combined. In 1878 she had exports amounting to £178,000,000 and in 1907 the value of her imports had increased to £342,000,000. We ought

to be exporting twice as much as England does. We ought to be the greatest exporters of the world, for there is no people on the face of the earth so alert; we should have a merchant marine greater than that of England.

Protection is for a weak people. Free trade is for a people who walk on their feet, and who have brains that work."

SPEECH OF HON. F. C. HOWE.

Mr. Howe spoke on The War on Privilege in Ohio. He said: Sometime I want to bring to the friends of Tom L. Johnson the story of his ten years war with privilege—that part of it which he neglected to tell in his autobiography. I mean the more intimate revelations of the bitter personal war that was carried on by his enemies. This he forgot to tell in the story of his life. He told that story in an impersonal way. Never in any of his campaigns did he make an attack on any one in an individual way, for he recognized that the system itself was responsible for all the malevolence with which he was assailed.

There will be fewer personal fights as time goes on. Perhaps the war waged by Tom L. Johnson will be the last great fight carried on by an individual against privilege. The war in the future will be fought with the new tools of democracy that are being adopted everywhere in the west.

I wish I could take you to that home in Euclid Avenue where you could see Johnson on the front porch studying philosophy and those deeper questions, the opportunities for the study of which had been denied him in his youth. And I would like to take you in imagination to those Sunday evening gatherings when Johnson surrounded himself with his more intimate friends. For more than any man I ever knew he depended for salace and inspiration on his friendships. Sometimes Mr. Bryan was present at these gatherings. And I remember one evening that Johnson asked him what he would do if he were President, Senate and Supreme Court, and thus had the power to deprive the trusts of their influence for evil. And when Mr. Bryan had given a list of the remedies that he would apply, Mr. Johnson from the wealth

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of his business experience, would puncture each and every remedy offered for monopoly and the restraint of trade."

Mr. Howe then went more into details as he recounted the tremendous power that was used to perpetuate the traction monopoly of Cleveland, in which no stone was left unturned. Through Legislature and courts, banks, business interests and social clubs, men were made to feel the awful power that money and privilege were able to set into operation for the defeat of the mayor's plans and the destruction of his friends and supporters.

SPEECH OF JOSEPH FELS.

Mr. Fels was next introduced as the last speaker of the evening, and mounted on a box at the speaker's table he kept the diners in good humor by his genial wit and ready and apt comments. He said that as a general proposition he was in favor of wiping out three kinds of people—the doctors, the lawyers and the preachers. But there were a few among these professions that deserved to live about a thoussand years. And I want to say that a member of one of these professions is going to be the next governor of Ohio. When I went to Ohio recently I did so to become better acquainted with this clergyman. This man became a little ashamed of his profession and sold out, and then went cavorting around the country talking real Christianity and the Single Tax. I believe a good deal of the spirit of Tom L. Johnson has passed into the soul of this preacher. I refer of course to Herbert Bigelow.

We are working for the Single Tax and we want it somewhere in the United States, and we are going to bring it about in any constitutional way that will keep us out of jail. And we don't care just where we do get the Single Tax as long as we get it. In China we have a man who belongs to one of the professions I want to see abolished—he is a doctor. This man has been working for 20 years to educate the Chinese in our doctrines and he has translated many of the works of Henry George and others. I refer to Doctor W. E. Macklin. The present provisional president of China has assured Mr. Macklin that he would do

what he could to get Progress and Poverty entered as a text book in the schools and colleges of China.

Mr. Fels commented upon the speech of Mr. Pierce, and said that free trade without its concomitant, freedom of production, would mean but little. On this night there are many thousands in the city of London in a condition of poverty far deeper than anything that we know in this country. Mr. Fels then referred in high commendation to the members of the United Committee who in England have carried on the fight for our principles. It is no secret now that two men, members of this United Committee, sat behind Lloyd George when that gentleman was formulating the details of the British Budget.

This work is going on everywhere, in Denmark, Sweden, Norway, France, Germany, New Zealand, New South Wales, in fact in all the Australian colonies, and only recently three men in Johannesburg by their persistent agitation were the means of getting the Single Tax adopted in that city. Cannot the Manhattan Single Tax Club do as much with hard work?

Mr. Fels paid a feeling tribute to the memory of Tom L. Johnson. He referred in terms of high commendation to the work of Mr. Daniel Kiefer. He asked that those present who had not already purchased Tom Johnson's Autobiography do so now, and twenty copies were ordered on the spot. He then made an appeal for the Single Tax Review and said that it was a shame with over twenty-five hundred Single Taxers in New York that the Review should have such a small subscription list in this vicinity.

He concluded by saying: "In November we shall have an election in Oregon and Missouri. On March 5th Seattle will vote for the Single Tax. You will hear that it has been adopted in that city; then you will hear shortly after that from the courts that Seattle and the Single Tax must travel alone. Then will go up in strong, unmistakable terms a demand for the Initiative, Referendum and Recall from Seattle that will find a nearly universal response all over the state!"

When Mr. Fels had concluded Mr. Leubuscher offered the following resolution, which was adopted unanimously: Resolved that the Single Taxers of New York assembled on Washington's Birthday hereby send greetings to the great Commoner of Wisconsin and wish him a speedy recovery.

MARCH DINNER OF THE MANHAT-TAN SINGLE TAX CLUB.

A dinner was given by the Manhattan Single Tax Club at Kalil's Garden, this city, March 16th, at which 174 persons were seated. Mrs. E. M. Murray acted as toastmaster. The speakers were William C. de Mille, author of "The Woman," Mrs. Frederick Nathan, John Moody, and Frank Stephens. Mr. W. C. de Mille spoke of the difficulty of presenting a Single Tax play. Before you can have a Single Tax play that will have any chance of success you must have a Single Tax audience. There must be a responsive sentiment for such appeal; it cannot be created.

Mrs. Nathan spoke on the suffrage movement, and John Moody on the trusts. Frank Stephens, the concluding speaker, gave an eloquent exposition of the Single Tax.

NEWS-DOMESTIC.

BALTIMORE.

Councilman Heatwole at the regular session of the First Branch City Council introduced a resolution requesting City Solicitor Field to furnish a written opinion on the taxation of ground rents. The resolution which was adopted read as follows:

Whereas, It is a basic principle of federal, State and municipal government that all citizens shall give financial support to said governments through taxation in proportion to their wealth; and

Whereas, The holder of what is commonly classed "ground rents" enjoys unusual security in his investment, without in any way sharing the burdens of taxation; therefore,

Be it resolved by the First Branch City Council of Baltimore, That the City Solicitor be and he is hereby requested to furnish this branch with a written opinion, at his earliest convenience, on the following points:

- 1. Has the city of Baltimore, under general powers granted by her charter, the right to levy and collect a tax on the income accruing from ground rents?
- 2. In case the city lacks legal authority at present to levy and collect said tax, would it be within the powers of the legislature to grant such authority?

PITTSBURG.

RAYMOND ROBINS, JAMES R. BROWN AND JOHN Z. WHITE IN PITTSBURG—THE BROWN-MERRICK DEBATE LISTENED TO BY 3000 PERSONS—MR. BROWN AT THE NORTHSIDE UNITARIAN CHURCH.

During the last week of January and first week of February the Men's Religion and Forward Movement held an eight day session in Pittsburgh at which Raymond Robins stirred up the Socialists of the Smoky City by declaring that Socialism was "97 per cent indictment of existing conditions, much overstated and doing violence to the truth, and that it was but 3 per cent constructive and that very A clergyman present challenged bum." Robins to discussion which, of course, his several engagements every day while here made impossible. However, a group of socialists became so belligerent in challenging Single Taxers to debate that this challenge was accepted by R. E. Smith a prominent business man, of Pittsburgh, and a debate was arranged between F. W. Merrick, editor of Justice, a socialist weekly paper published in Pittsburgh, and James R. Brown of New York, which came off in the Lyceum on Sunday afternoon, February 18. Although but little advertised an audience of 3,000 was present. Single Taxers usually deprecate such debates, and as a rule very little is gained by such discussions. However, political conditions about Pittsburgh and throughout Pennsylvania have driven many into the Socialist ranks who have no knowledge of any other remedy for the economic