

is or can be saved in a rich community either for the cost of sustaining the rich in the manner defined in this treatise, or for the maintenance or increase of the capital of that community.

EDWARD ATKINSON.

BOSTON, Mass., Feb. 17, 1904.

To the Editor of The Single Tax Review :

DEAR SIR : I have read Mr. Atkinson's answer to my article and it confirms me in my belief that his position is unsound. He marshals a quantity of figures in his supposed account and they may deter the casual reader from attempting to follow him, but the upshot of his example is this : A certain rich man has an income of \$100,000 a year from railway bonds. Of this he spends \$5,000 on shelter, food and clothing for himself and his family and Mr. Atkinson admits that this is "real credit to the community" against him. The other \$95,000 he spends in support of his household and place, on his farm, in building a macadamized road and in a new railway investment. Mr. Atkinson distinguishes these expenditures from the \$5,000 by the fact that they each enable other people, (not the rich man himself or his family), to get shelter, food and clothing for themselves. But surely this is a most unscientific distinction. The money which he spent for himself for "shelter, food and clothing" enabled his landlord, grocer and tailor to procure "shelter, food and clothing" for themselves, just as much as the other expenditures did. How in common sense can the fact of a payment be affected by the subsequent use of the money by the payee? And this is really the issue between us. A rich man or a poor man (for of course the law applies equally to all, and the only reason that I spoke of a rich man was that Mr. Atkinson did so in his original article in the Brandur Magazine)—a rich man or a poor man costs the community just what he takes from it and he must be debited with that exact sum. His subsequent disposal of the amount (charities aside) is altogether immaterial, for he will not let it go without getting an equivalent satisfactory to himself, whether he spends it on food or farms or roads or railways. In each case he will exact a *quid pro-quo* and his account for the future with the community will balance, leaving the original debit untouched by anything of later date than itself. Mr. Atkinson's long and lumbering way of meeting this very simple issue assures me that he has not seized it clearly in his mind. I suggest that you call in some level-headed thinker like Louis Post and submit the question to him as to which of us is wool-gathering.

ERNEST CROSBY.

COURTEOUS REJOINDER BY MR. ATKINSON.

To the Editor of The Single Tax Review :

Mr. Crosby asks how in common sense can my analysis be applied? I leave the answer to common sense. If my article is "lumbering" it will not be useful to blockheads.—E. A.

MASTERLY SUMMARY BY LOUIS F. POST.

To the Editor of the Single Tax Review :

Mr. Atkinson's "account current" is evidently drawn from the ledger of the "Rich Man," whom Mr. Atkinson describes in his text as "a certain Mr. Ernest." This gentleman appears by the account current to stand to the community in something like the relation of a bank to one of its depositors. That is, the community is supposed to deposit with Mr. Ernest \$100,000, for which