

This was about as near to the *impôt unique* as the privileged classes permitted him to get.

Leon Say in his work on Turgot, Anderson's translation (p. 205), says:

Calonne's territorial subvention, bearing upon all land owners and upon all estates without exception or privilege, was nothing more than the land tax of which Turgot was developing the plan at the very moment of his dismissal, and which was to have been the object of his next reform.

James Middleton.

NEW ORLEANS.

MR. ATKINSON'S CORRECTION.

MR. JAMES MIDDLETON'S Open Letter, which I am glad to see in print, gives me the opportunity to correct the error in my article on the "Single Tax upon Land" and in the rejoinder to Mr. Henry George, to which Mr. Middleton refers.

The single tax, or what the physiocrats call *l'impôt unique*, was not applied in France under Turgot; that is, it was not put into practice. The services which Turgot rendered are rightly and fully stated in the extracts given by Mr. Middleton. *L'impôt unique*, or the single tax advocated by the physiocrats, may or may not have been of the same nature as the single tax on land valuation now proposed by Mr. Henry George. It was, however, based upon the same idea, in which Turgot shared, that all wealth is derived from land.

I may rightly give an explanation as to how this error crept into my copy and into THE CENTURY. You may remember that the first draft of this article upon the "Single Tax upon Land" was submitted to you, and while you liked it and desired to publish it, it was too long; neither did it satisfy myself that it was in a sufficiently popular form to be easily comprehended.

In that original draft I attributed the issue of the

French *assignats*, the paper money of the French Revolution which collapsed in such a disastrous manner although secured upon the confiscated lands of the nobles, to the misconception in regard to land which had been held by the physiocrats and sustained or applied by Turgot. In making the necessary excision I overlooked the fact that I left the statement in an incorrect form, as if a single tax on land valuation, corresponding to the plan of Mr. George, had been actually put into practice in France. This is not the fact; and the simplest way is to admit the error. Even when writing my short rejoinder to Mr. George, I failed to observe that by my excision I had left the paragraph in its erroneous form.

Edward Atkinson.

BOSTON.

George D. Prentice and S. S. Prentiss.

MR. JOHN GILMER SPEED writes to us that although Mr. Joseph Jefferson's remarks as to Mr. Prentice's dueling prowess reflect the opinion of others with better opportunities to judge, nevertheless Mr. Prentice was bravely and consistently opposed to what he called "the miserable code that is said to require two men to go out and shoot at each other for what one of them may consider a violation of etiquette or punctilio in the use of language." Mr. Speed says: "Mr. Prentice had on more than one occasion to defend himself from attacks made upon him in the streets, but he was never the aggressor in such fights."

With regard to S. S. Prentiss (who, by the way, was lawyer, orator, and statesman, but not an editor), letters from lawyers state that while he did fight two duels with General Foote, he fought no others, and was really opposed to the practice; yielding in these cases to what Dr. Nott in his sermon on the death of Hamilton termed "the force of an imperious custom."

BRIC-À-BRAC.

The Present Style.

JONES, Smith, Robinson,
Simmons, Kent, Parr,
Riley, Moore, Grant, Dunn,
Little, Lillie, Carr,

Marsh, Dusenbury, Bland,
Hurley, Murphy, Daw,
And Jamison, Attorneys and
Counselors at law.

R. K. Munkittrick.

Observations.

To know a thing we must see it as a whole; to understand it we must see it as a part.

WHETHER I shall be unfortunate depends also on others; whether I shall be unhappy depends only on myself.

EVEN mine enemy can sympathize with my grief; but only my friend can sympathize with my joy.

HEAVEN is a place into which the more I push others the more I am led myself.

TWO men have no need of philosophy—those who have no leisure for it, and those who have.

Ivan Panin.

Some Bookish Rhymes.

AN UNCUT COPY.

WHEN I was young I sent my friend a copy of "My Verses,"

And when he died he left his books to me, dear to his heart.

To-day I looked them over all, and find—ten thousand curses!—

My book is there and no two leaves have e'er been cut apart.

AN INCONSISTENCY.

THE bibliophile who loves his margins wide—

Who grudges e'en to type an inch or two—

Most strangely has not ever stepped aside

To read with glee a virgin blank-book through.

THE GRANGERITE.

HE says he's fond of books as of himself—

This man who never yet has hesitated

To hack and cut a dozen books for pelf

Wherewith *one* may be extra-illustrated!

John Kendrick Bangs.

A Reader's Choice.

LET critics praise the thoughtful prose
 Of warriors and of sages,
 Let maidens linger o'er the verse
 Wherein the poet rages —
 From these I turn without regret
 To Advertising Pages.

The authors drive unwilling pens
 In search of novel plots;
 The poet's lines are haunted by
 The ghosts of those he blots;
 We smell the artist's midnight oil
 In all his lines and dots.

But oh! the Advertiser,
 He seeks untraveled ways —
 We feel the eager wish to please
 In every word he says;
 The other's toil is hired,
 For leave to speak *he* pays.

No matter how inspired
 The poet may seem to be,
 For every foot I give his price —
 Each throb is charged to me;
 • The Advertiser's efforts
 Are always thrown in, free.

They greet one with "Good-morning!"
 Sweet words of cheer and hope! —
 (What matter that they're followed
 By hints of toilet soap?)
 They offer us great padded chairs
 In every kind of slope.

A cup of chocolate is brought
 Upon a dainty tray;
 Assorted jack-knives then are shown
 In bluff and easy way;
 You're asked to see Niagara,
 And pressed to spend the day —

There's no time to be weary:
 Before one has a chance
 Up pops a "gent" in shirt-sleeves,
 And with a backward glance
 Displays invitingly a pair
 Of his "Three Dollar Pants."

Typewriters by the dozen
 Dazzle our eager eyes,
 And each one "holds the record,"
 And each one "took the prize";
 And when we read of any
 The others we despise.

Of powders made for baking
 There's but one pure in ten,
 As proved by affidavits
 Of scientific men;
 You turn the page — and all's disproved
 By men as wise again.

Behold a Queen Anne cottage
 Where Cupid loves to dwell!
 'T is built for really nothing —
 Just how, "our book will tell";
 And here are patent shingles
 To roof the pretty shell.

Lo! fountain-pens, unnumbered,
 "On trial," and the rest,
 All used by Twain and Tennyson,
 All guaranteed the best,

All worth their weight in — promises
 After a six-months' test.

We read of schools on mountain tops,
 Of railroads to the sea,
 Of cameras, revolvers,
 Of tricycles and tea,
 With gowns and gaiters, watches, clocks,
 Each on a guarantee.

For agents, all are begging,
 Though fortunes great are made
 In books upon commission
 And "all expenses paid";
 They offer farms for nothing
 On maps and plans displayed.

In winter — here are heaters
 With patent grate and flue;
 In summer — ice-cream freezers,
 Refrigerators, too;
 And here are Brobdingnagian fruits,
 That grow in spite of you.

Oh! could I own a check-book
 In Russia, edged with gold,
 Backed by some banker's well-stored vaults,
 And all his wealth untold,
 I'd write to every one of them
 A letter fierce and bold —

I'd order from each dealer
 All he did advertise,
 And all these dreams of luxury
 At once I'd realize,
 Then sit and open bundles
 In a sort of Paradise!

Tudor Jenks.

A Song of a Square.

It's a bright little spot in the heart of the town,
 And the sun in its wanderings often looks down
 On the fledglings of fashion who constantly fare
 With jesting and laughter through Rittenhouse Square.

Whole beves of beauties in glistening brocade
 Stroll languidly under the sycamores' shade
 To gossip and chatter while taking the air
 And flaunting their feathers in Rittenhouse Square.

While loitering over the greensward there go
 In endless procession fop, gallant, and beau
 Tricked out like Sir Plume in his ruffles, to stare
 At the gay promenaders of Rittenhouse Square.

But one little maid in the glittering host
 Is humble and poor. All the wealth she can boast
 Is the gold that shifts over her shimmering hair
 When sunshine is plenty in Rittenhouse Square,

Yet not a fine lady of any we meet
 Has glances so cheery or smiles half so sweet
 As those she flings over her shoulder at care
 When walking beside me through Rittenhouse Square.

O Nelly, sweet Nelly! The proud world goes by,
 But what is its scorn when we know, you and I,
 That when April is white upon apple and pear
 There'll be wedding-bells ringing in Rittenhouse
 Square!

Mary E. Wardwell.