## Henry George Foundation of America

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Captain Frank D. Walker 1001 Pine Avenue (Apt. 281) Redland, CA 92373

Dear Captain Walker:

Thank you for sending me your article entitled, "The Single Tax Reconsidered". I read it completely. It read very easily and well. It is very incisive. I agree completely with what you say although I would point out that taxes often are for services rendered by the government and therefore do not always constitute a deduction from rent, no more than does the payment for privately—nember services or for wages and interest.

I wonder what I can do with the manuscript you sent me. I will surely send it on to the editor of our publication, "Equal Rights". I hope you can find a magazine for it elsewhere as well.

Let me make this suggestion: The Institute for Advanced Philosophic Research (P. O. Box 1373, Boulder, Colorado 80306) is assembling papers for a new book to be entitled, Philosophy of World Order. I am sure a manuscript by you stressing the moral philosophy of Land Value Taxation would find its way into that book. The article you sent me indicates that you could qualify for what this Institute does. I am on the national board of advisors and would put in a good word for your manuscript. There are even other places what might print your effusion on that subject.

Thanks, once more, for sending me your article, and I look forward to working with you in our movement towards popularization of our idea and even its acutal adoption here and there. I hope we can meet sometime at one of the national Georgist conventions.

Sincerely Mours

Steven Cord