

ments presented, were published verbatim in their interim report of 1901, and their final report, containing their recommendations, is now before the public.

The Single Tax Association appointed a committee to review the report, to point out to the public the failure of the Commission to find any solution of the problems they were appointed to consider, and, finally, to indicate the direction in which the ideal system of taxation must lie.

We now submit to the student of taxation, and to the public generally, our criticism of the report.

SINGLE TAX ASSOCIATION  
TORONTO.

May 1st, 1902.