for private use values created by the community. The taxes paid are for value received each year. They are to create, conserve or increase the facilities and other conditions vaich make possible the profitable use of the land. Should the owner not make use of these conditions, it is his own affair. As a site for a garden, a farm, a factory, art gallery or church or house, it contributes to the community and some return from the community is fustified.

Third. If we have profited by the unearned increment of land or minerals, etc., and have given nothing in return we can treat wealth so won as peculiarly, not our own, but to be used in trust for the community which created it. Just in what form of action this trust may be discharged, the individual conscience must decide. Whether we should seek to change our laws so that all the unearned increment, or the greater portion of it should be devoted to public uses for the permanent endowment of our communities is a problem for Christian statesmanship to decide.

Fourth. Whenever, in a commercial deal, we win something for nothing, we may, on our kneed, charge ourselves with wronging our brother, and whenever in our prophetic soul we grow insensitive to "the influences of the coming age" (Heb. 6: 5), and doubt the possibility of brotherhood yet reigning in human society, we may charge ourselves with infidelity to Jesus.

"If thou bringest thy gift to the altar (the highest religious act) and there rememberest that thy broker hath aught against thee, leave there thy gift before the altar (let worship cease), go thy way; first be reconciled to thy brother, then come and offer thy gift." Mait. 5: 2.

Business Men's Bible Classe would find no finer manual than the 50-cent booklet, "Poverty and Wealth," by Prof. Henry F. Ward, of North-Western University.

Bishop Gore's outstanding book, "Property, Its Rights and Dutles," is also recommended for reading and study.

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