

than a poor corporation—to a corporation that does much than to one that does little business. But it is not fair that one State of the United States should tax corporation A to a large amount for the privilege of doing business in the State, because corporation A will do a great deal of business, as evidenced by the fact that it now does a great deal of business in other States: in other words, to make the test of the amount of the tax the enterprise of the company as gauged by its operations in other States. The franchise is more valuable to a rich corporation than to a poor or less enterprising corporation, not because of the fact that the State which is about to grant the franchise, has done anything for the corporation, but because of the existence of the rest of the States, and because the corporation has been active and energetic in those States.

BOOKS RECEIVED.

[All legal works received before the first of the month will be reviewed in the issue of the following month.]

- A TREATISE ON THE LAW OF CERTIORARI. By GEORGE E. HARRIS. Rochester: The Lawyers' Co-operative Publishing Co., 1893.
- FORMS IN CONVEYANCING AND GENERAL LEGAL FORMS, WITH PRACTICAL NOTES. By LEONARD A. JONES. Third edition. Boston and New York: Houghton, Mifflin & Co., 1892.
- A TREATISE ON THE LAW OF PERSONAL PROPERTY. By HORACE E. SMITH, LL.D. Chicago: T. H. Flood & Co., 1893.
- A TREATISE ON THE LAW OF MORTGAGES OF REAL PROPERTY. By DARIUS H. PINGREY. Two volumes. Philadelphia: T. & J. W. Johnson, 1893.
- HONEYMAN'S PRACTICE AND PRECEDENTS IN NEW JERSEY. Second edition, with additions. By A. V. D. HONEYMAN. Newark: New Jersey Law Journal Pub. Co., 1892.
- THE CIVIL LIABILITIES FOR PERSONAL INJURIES ARISING OUT OF NEGLIGENCE. By HENRY F. BUSWELL. Boston: Little, Brown & Co., 1893.
- FORENSIC ORATORY. A MANUAL FOR ADVOCATES. By WILLIAM C. ROBINSON, LL.D. Boston: Little, Brown & Co., 1893.
- CODE PRACTICE IN PERSONAL ACTIONS. By JAMES L. BISHOP. New York: Baker, Voorhis & Co., 1893.