

## BOOK REVIEWS

STUDIES IN THE HISTORY OF AMERICAN LAW. By Richard B. Morris. Columbia University Press, New York, 1930. Pp. 285.

One need not be a student of legal history or of the history of our Colonial times to be well repaid by a leisurely perusal of this meaty volume. Mr. Morris' work unquestionably involved extended and most exhaustive research into original sources of material as well as published records. Even the briefest glance at the Bibliography shows the tremendous ground covered in compiling the data to give a fair composite picture of the situation in the Colonies. In spite of this, the book is not difficult reading.

Mr. Morris has gone exhaustively into the Colonial law governing the distribution and alienation of land, women's rights and responsibility for tortious acts, and separate chapters, with numerous sub-heads, are devoted to each of these broad topics.

To the general reader, perhaps of even greater interest than the more detailed treatment of special problems, is the first chapter entitled "An Introduction to the Early History of American Law." In this chapter Mr. Morris has done his best work, because here he has been able to generalize and summarize on matters of wider interest.

In these days of discussion of the binding effect upon the individual conscience of the Eighteenth Amendment and the Volstead Act, Mr. Morris' quotation from the Declaration of the General Court of Massachusetts in 1646 is quite timely. Under the Massachusetts Charter, the colony was given the right to enact laws "not repugnant" to the laws of England. There was continual discussion as to whether or not various laws adopted in Massachusetts were valid, the question being whether they were of no binding effect because "repugnant" to the laws of England. The General Court, as quoted by Mr. Morris, courageously declared:

"And whereas they seem to admit of laws not repugnant, etc., if by repugnant they mean, as the word truly imports, and as by the charter must needs be intended, they have no cause to complain, for we have no laws . . . contrary to the law of God and of right reason, which the learned in those laws have anciently and still do hold forth as the fundamental basis of their laws, and that, if anything hath been otherwise established, it was an error, and not a law, being against the intent of the law-makers, however it may bear the form of a law (in regard of the stamp of authority set upon it) until it be revoked."

Another lesson from Colonial experience of timely interest in this day of statutory cure-alls, is pointed out by Mr. Morris in connection with the innumerable statutes adopted, particularly in the Puritan colonies, making violations of the moral code penal offences. These laws were particularly

concerned with sexual morality and drunkenness. The result was to enormously increase the number of indictments for such offences in comparison with the indictments for crimes against property. The futility of this procedure was eventually admitted, even by the Connecticut General Court. Mr. Morris puts it:

"Although the Connecticut Court in 1684 confessed to the prevalence of tipping and immorality, it stoutly held that it was not the laws which were responsible, but the 'want of due prosecution of offenders that are guilty of the breach of them'. This was the reason why these laws had 'not answered that expectation of reformation which this Court aimed at'. Such an argument sounds painfully familiar to a generation which has wrestled with the problem of the relationship between paternalistic legislation and law enforcement."

An interesting feature of the book is the skillful way Mr. Morris has tied in the legal development to the changed economic conditions and progress of the several colonies. Instances of this are the liberalization of the land laws in favor of free alienation and equal descent, the greater rights of women traders, the duties of land owners regarding fencing and the restraint of cattle and horses so as to avoid damage to one's neighbors.

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PROBLEMS OF PEACE AND WAR, TRANSACTIONS OF THE GROTIUS SOCIETY.  
Vol. 14. Sweet & Maxwell, Ltd., London, 1929. Pp. xxxiii, 174.

To one who has not kept up in the literature of international law in recent years as much as he might, these papers were a refreshment and a delight. Two of them, "Arbitral Awards in France and Belgium", by R. J. B. Anderson and "Extradition: A Draft Convention", by F. T. Grey, are likely to have more of interest to professional lawyers than to other students of foreign affairs but the six remaining papers will appeal to both of these classes. These six papers are "The Real Monroe Doctrine", by Arthur Barrat, K. C., "Territorial Waters and International Legislation", by William Edward Masterson, "The International Criminal Court", by Judge Caloyanni, "The Paris Pact", by C. J. Colombos, "Freedom of the Seas", by the Hon. J. M. Kenworthy and G. S. Bowles, and "The Constitutional History of Egypt for the last Forty Years", by Sir Maurice S. Amos. There is also an appendix on "The Legal Status of Submarines".

In his paper on "The Real Monroe Doctrine", Mr. Barratt quotes extensively from the utterances of Secretaries of State Root and Hughes and brings out most clearly that the Monroe Doctrine is and always has been directed against the extension of the territorial jurisdiction of European powers in America, but that it by no means is the only principle at work in the foreign relations of the United States with other American states, either by themselves or in relation to Europe. Thus the special interest that the United States has in the Carribean is quite local and in striking contrast to the continental sweep of the Monroe Doctrine. And while the principle of Washington's Fare-

well Address, against entangling alliances with European powers, may be regarded as the converse of the Monroe Doctrine, yet this is so only in the most general sense and not so as to furnish a working guide as to the content or limitations of the Monroe Doctrine. This paper was a reply to a previous paper inspired largely by the work of an American who evidently saw little good in the Monroe Doctrine and illustrates how badly one who apologizes for his own country may look to outsiders.

The paper on "Territorial Waters and International Legislation" by William Edward Masterson was the outcome of an expected book by the same author on *Jurisdiction in Marginal Seas with Special Reference to Smuggling*. Mr. Masterson's thesis is that it is impossible at the present time to get any general agreement as to the extent of "territorial waters", that even if such an agreement were possible, there would be such exceptions to "sovereignty" within those waters and such permitted jurisdiction beyond those waters that nothing but confusion would result, that accordingly it is a mistake to apply to marginal seas the conceptions of "territory" found in the expression "territorial waters", or "sovereignty", or "sovereign rights", but that rather "it is more accurate to speak of *jurisdiction* or *power* in the littoral seas". Once the tyranny of the conception of sovereignty is removed, he feels there would not be undue difficulty in entering into agreements based on the various interests of nations in marginal seas such as security, neutrality, police, sanitation and customs. These might be embodied in separate treaties or in a general convention but the treatment of one interest might be quite different from that of another. This attempt to get away from the jurisprudence of conceptions in the field of international law and to a better working basis brings one to a realization that in public law the tyranny of conceptions has been even more persistent than in private law and just as far removed from the real interests involved.

The project of an International Criminal Court had its origin at Versailles where it was blocked by the opposition of the American delegation. Later the matter was taken up before the League of Nations where one committee recommended its further study and another expressed the opinion that the question was premature, but that if such a court ever were to be established it should be a division of the Permanent Court of International Justice. The recommendation that the matter be given further study was taken up by the Inter-Parliamentary Union, The International Law Association and The Association Internationale de Droit Pénal and at the time that he read his paper, May 20, 1928, Judge Caloyanni thought the matter no longer premature for official consideration. In time of war, there is the matter of war crimes for such a court and in time of peace, incidents such as the shooting of people on the frontier between Greece and Bulgaria, which may give rise to war and which it is hard to leave to a national court or such as the forgery of the Hungarian bank-notes, which though not threatening war lead to friction between nations. Again there is the matter of libellous statements against other nations. Apparently Judge Caloyanni was ready to bring nations themselves to the bar. Along with the effort to establish an international criminal court

has gone the movement towards a uniform penal code and in the opinion of Judge Caloyanni this had made great headway on the continent of Europe.

In his paper on "The Paris Pact, otherwise called The Kellogg Pact", Mr. Colombos regrets that the renunciation of war is confined to wars undertaken as "an instrument of national policy". He thinks the words extremely vague. No doubt they are. They are directed at a policy of blood and iron such as was ascribed to Bismarck. Few nations would admit that their wars were actuated by any such policy. And yet if wars should go out of fashion with the statesmen of the world, if statesmen should cease to be war-minded, can it be doubted that the cause of peace would be immeasurably helped? Such would appear to have been the purpose of the Kellogg Pact. Mr. Colombos is not, however, a hostile critic. He thinks the treaty only a beginning but that "it gives great hopes of further progress in the organization of international peace".

The discussion on the Freedom of the Seas was opened by Commander J. W. Kenworthy, M. P., who was opposed by Mr. G. S. Bowles of the Navy League. Commander Kenworthy felt that the relations between the United States and Great Britain at the time were about as bad as they could be. He considered this to be due to difference as to the freedom of the seas and urged that some honourable compromise in sea laws should be reached. Aside from the non-legalization of submarines and the interdiction of the use of aircraft against merchant shipping, there was nothing very definite suggested as to the lines a compromise might take. However the matter of blockades was indicated as one to be considered. Mr. Bowles, on the other hand, said that in the past the United States had objected to the right of search, that nothing had ever come of it and that probably nothing would come of this agitation over the freedom of the seas. He made a plea for what the British Government had called "the historic and admitted rules of the Law of Nations" and admitted that in the World War "a far larger number of American ships were dealt with by England not according to law at all, but by mere motion of the British Executive Government". He contrasted the "clean economic pressure of the sea during wars" with "the alternative blood-thirsty pressure of the shore". His view is the traditional English view. It takes no account of the submarine. But England has more to gain from the suppression of the submarine, it would seem, than by the maintenance of even such unlawful power over neutral commerce as she exercised during the World War.

Outside the "very small unit of people who concern themselves with Egyptian affairs" the political relationship between Great Britain and Egypt since the British occupation began in 1882 has been extremely dark. Happily Sir Maurice S. Amos is one of that small group. In his address on "The Constitutional History of Egypt for the Last Forty Years", with a simplicity and lucidity akin to genius he lets in the light on the main outlines of that history. From 1893 to 1913 the "Granville Dispatch", instructions written by Lord Granville, then Foreign Secretary, was of commanding importance. Under it, advice given by the representatives of the British Government had to be

taken. Egyptian ministers or governors of provinces not so taking it were expected to resign. There was no pretension of any direct right to rule. Egyptian nationalism was fostered by Lord Cromer as a check to pan-Islamism. With the World War came the declaration of Martial Law and the Protectorate, but the former preceded as well as outlasted the latter so that it is martial law which was the characteristic of the second period rather than the protectorate. Martial Law remained in force until 1923. The third period was the outcome of Lord Milner's report that in his opinion Egypt was ripe for self government. Accordingly, by the Declaration of February 28, 1922, the Protectorate was abolished and the independence of Egypt was proclaimed subject to the four famous reservations that until successful negotiations took place the following matters were reserved to the discretion of His Majesty's Government, that is to say, Imperial communications, the protection of foreigners, the prevention of foreign interference, and the Sudan. At the time of the address, December 13, 1928, the negotiations as to these four subjects had not been successful and there was no apparent prospect that they soon would be.

As one reviews these papers he is again impressed with the solidity and practicality of the Englishman. His feet are on the ground and he does not contemplate the sun.

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A REVIEW OF THE WORK OF THE SUPREME COURT OF THE UNITED STATES FOR OCTOBER TERM, 1928. By Gregory Hankin and Charlotte A. Hankin. Legal Research Service, Washington, 1929. Pp. xi, 321.

This volume marks the initiation of a service which the authors hope to continue indefinitely. Compared with the customary reviews of decisions of the Supreme Court the work possesses a number of novel features, most of them likely to commend it especially to members of the bar. Questions of jurisdiction are given considerable attention, questions of purely private law are noticed, matters of fact are presented in detail; on the other hand, the legal grounds of the Court's holdings are not infrequently indicated very scantily, while, in general, their articulation with previous doctrines of the Court is ignored.

An aspect of the work which is particularly noteworthy is the attention devoted to memorandum decisions. Owing to the extension, under recent legislation, of the Court's power to take cases on *certiorari*, and therefore, of its power to refuse to take them, its attitude on important legal and constitutional questions will be henceforth frequently indicated merely by its denial of the writ. In such cases the careful setting forth of the facts in the present work is a service of real value, inasmuch as these do not appear in the official Reports.

The scope and arrangement of the work are indicated by the following chapter headings: Railroad Problems, Public Utilities, Insurance Questions, Banking Cases, Federal Taxation, State Taxation, Anti-Trust Acts and Unfair Competition, Railroad Labor Problems, Jones Seamen's Act, Criminal Cases,

Criminal Cases—Federal Offenses, Political Issues, International and Race Questions, The Judicial Veto (Laws of Congress, State Laws). The treatment is usually quite objective, and little or nothing in the way of critical comment is attempted.

The style of the work is generally clear, notwithstanding the evident unfamiliarity of the authors with the rules governing the agreement of verbal moods and tenses. The volume would be more useful were the federal cases referred to, in which the Court refused review, cited to the Federal Reports. There would also seem to be no reason why the Table of Cases, which was doubtless inserted shortly before the volume was printed, should not cite volume and page of the official Reports.

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CASES ON INTERNATIONAL LAW. By Manley O. Hudson. West Publishing Company, St. Paul, 1929. Pp. xxxv, 1538.

In the compilation of cases on International Law by Professor Manley O. Hudson, of Harvard University, we meet with a very rich assortment of Anglo-American and foreign Cases and Statutes, Arbitral Awards, Treaties and Conventions, and footnotes. It is, undoubtedly, a most laborious, up-to-date, and, in the main, useful compilation. The statement of facts preceding the opinion of the Court in each case is unique for clarity and directness.

There are in the collection, 15 chapters, comprising 1523 pages of text material. We find, in addition, an excellent bibliography, tables of cases, treaties and conventions, national legislation, contents, and a good index. A substantial share of the cases cited are of very recent origin.

There will always be, we presume, differences of opinion among legal scholars as to the *method* of treatment, and as to the *contents* of casebooks; differences which may depend upon such circumstances as the compiler's relative estimate of the several branches of the subject; on his theoretical or practical outlook upon jurisprudence; or again, upon his conception or misconception of the needs or trend of the times.

The traditional tripartite division of International Law into Peace, War and Neutrality, has been abandoned by the compiler for all practical purposes, for out of 1523 pages of text, we happen only upon 72 pages in Chapter XIV on the "Hostile Relations of States", and 95 pages in Chapter XV on the "Status of Neutrality", 167 pages in all on the questions of War and Neutrality; questions which embody principles of International Law of the utmost importance to the statesman, the lawyer and the student, in times of peace as in times of war. The reviewer assumes that however desirable it may be to empty the mind of the statesman of all thought of war, the lawyer and the student need, for a symmetrical and correlative grasp of the rules of International Law, to consider its entire domain without undervaluation or neglect of one part any more than another. Pedagogically it may be objected that the practical elimina-

tion of the subjects of War and Neutrality leads to disproportion, to "overlapping". It forces the subject of Peace into the second semester, to the detriment of the student who enrolls in the course for one semester only.

To the person professing any familiarity with casebooks on International Law, one of the most striking omissions, from the student's or the practitioner's point of view, is the total absence of an introductory reference to the nature of International Law, and its proper relation to Municipal Law. As we open the book, we are at once ushered into an analysis of treaties and cases on "The Society of Nations", without having previously gained the slightest conception of the nature of those rules of law which regulate and determine the conduct of the member-States of that Society to each other, and without the least appreciation of the relative importance and place of those rules in the light and orbit of Municipal Law. In a word, the element of definition, so vital to the proper understanding of the scope and substance of any science, is entirely omitted. It is true that the *Paquete Habana*,<sup>1</sup> is referred to in the footnotes; that *The Scotia*,<sup>2</sup> is cited; that *The West Rand Central Gold Mining Co.*,<sup>3</sup> and *The Zamora*,<sup>4</sup> are reported; but from their interspersed position among the large mass of material which makes up the book, they reach the mind of the student so casually, and so circuitously, that it cannot be said that they leave in him an adequate conception of the nature of International Law, and certainly none of the exact relation between International and Municipal Law. Definition should precede discussion.

Among the cases cited, some are of questionable reputation as statements of law, such as *People v. McLeod*.<sup>5</sup> At times cases which misconstrue the law are placed in juxtaposition to cases which evidently are good law, as *O'Neill v. Central Leather Co.*,<sup>6</sup> and *Compania Minera Ygnacio Rodriguez Ramos, S. A. v. Bartlesville Zinc Co.*,<sup>7</sup> on the question of recognition of belligerency; the *Case of Antoni*,<sup>8</sup> and *Wildenhus' Case*,<sup>9</sup> on the question of the jurisdiction of States; *In re Washburn*,<sup>10</sup> and *United States v. Rauscher*,<sup>11</sup> on the question of International extradition. This practice is confusing to the student, and even to the practitioner who, without much time at his disposal, or inclination, does not care to read all the cases on one subject, but prefers to depend on the compiler to indicate to him what the most authoritative case is, and to point out in the footnotes any departures or variations from that case.

The question of "Nationality", which we regard as involving principally Municipal Law, is treated somewhat excessively. Others, like "Enforcement of

<sup>1</sup> 175 U. S. 677, 20 Sup. Ct. 290 (1900).

<sup>2</sup> 14 Wall. 170 (U. S. 1871).

<sup>3</sup> [1905] 2 K. B. 391.

<sup>4</sup> [1916] 2 A. C. 77.

<sup>5</sup> 25 Wend. 483 (N. Y. 1841).

<sup>6</sup> 87 N. J. L. 552, 94 Atl. 789 (1915).

<sup>7</sup> 115 Tex. 21, 275 S. W. 388 (1925).

<sup>8</sup> 6 Il Foro 194 (1876).

<sup>9</sup> 120 U. S. 1, 7 Sup. Ct. 385 (1887).

<sup>10</sup> 4 Johns. Ch. 106 (N. Y. 1819).

<sup>11</sup> 119 U. S. 407, 7 Sup. Ct. 234 (1886).

Foreign Judgments", belong in a casebook on the conflict of laws. Still others, like the chapter on "International Regulation of Commerce and Industry", strictly speaking, hardly involve questions of International Law. On the other hand, Chapters I, II, IV, V, VII, VIII, XI, and XII, are very well treated, and include the latest cases under their respective heads.

To sum up: The *institutional* element in the compilation is too pronounced, and this circumstance, we believe, detracts from its value for the practical purposes of the law school; it is better suited to the course on International Law as given in Political Science. Although it is richly documented, and the cases are generally well chosen, it does not have that fundamental symmetry which hitherto has been thought requisite for the proper understanding of the science of International Law.

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CASES ON CONFLICT OF LAWS. By Henry W. Humble. (Second Edition.) Callaghan and Company, Chicago, 1929. Pp. xxxv, 750.

As Professor Humble says in his preface, the form in which the material is presented in this new edition does not differ substantially from that of the first edition. A chapter of 34 pages on Taxation has been added to the work, largely, it would seem, as a concession to a demand for a brief treatment of this subject. Whether a subject as extensive as the conflict of laws of Taxation and so closely involved with questions of Constitutional Law can be satisfactorily dealt with in so brief a compass is perhaps open to question. The cases for this Chapter are modern and, as they should be in a topic with so many correlations with rules of constitutional law, are chosen largely from the decisions of the Supreme Court of the United States.

Footnotes are a factor of constantly increasing importance in case book construction whether they appear at the bottom of the page or in the middle of it. Professor Humble uses them largely for informative purposes. He has made a very careful effort to give extensive references to magazine articles or notes that contain discussions either of the particular case under which the note appears or of some question of law suggested by or involved in the case. In a subject in which adequate text material is still so lacking this seems a desirable plan. Whether the foot notes might advantageously have been expanded to include problems and analogies is a question of policy upon which there may fairly be a difference of opinion. The answer depends to a considerable degree upon the teaching technic of the individual instructor.

How "teachable" a book is can be told only by experience with it. The collection of cases has been made with discrimination, although, of course, each instructor has his pet cases that he looks for in every case book dealing with his subject. That the second edition of Professor Humble's book should have been brought out only six years after the first and along much the same lines would indicate that it has been found a useful collection.

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OUTLINES OF REAL PROPERTY. By Herbert Thorndike Tiffany. Callaghan and Company, Chicago, 1929. Pp. xcvi, 704.

This book is designed for use of those commencing the study of Real Property. The demand for such a book results from the facts that most law students are unable to afford the purchase of the larger treatises which cover so extensive a field of law, and that such treatises usually contain a large mass of material valuable to lawyers who practice in diverse jurisdictions, but of little utility to those who are undertaking a study of fundamentals.

When Mr. Tiffany published his treatise on the *Law of Real Property* in 1903, it soon became recognized by scholars and the profession generally as the standard American work upon this subject. The second edition published in 1920 was a marked improvement upon the original. It contained numerous but not complete citations to articles and editorial notes in the various law school magazines. Mr. Tiffany has kept in constant touch with the development of the law in his field and has shown well balanced judgment and fairness in the handling of authorities. His literary style, while devoid of light touches and brilliance, has the great merit of unvarying clarity.

After the publication of the first edition, a student edition in one volume at a much cheaper price was issued. The text *in toto* of the original edition was preserved. The present book is based upon a different plan. It is a condensation of the second edition. The same chapter headings and main divisions of topics treated in the various chapters are retained. Three volumes containing 3,666 pages have shrunk into a one volume book of 704 pages. Citations of cases have been proportionally reduced. Some attempt has been made to add citations to important law review articles published since the appearance of Tiffany's second edition. Since reference to these articles is of great value to students, it is regrettable that the notes do not contain citations to all articles on real property law appearing in the leading law journals. For instance, there is no citation to Professor Powell's article on "Determinable Fees,"<sup>1</sup> or to the series of articles on "Disseisin and Adverse Possession,"<sup>2</sup> by Professor Bordwell.

On the whole, the work of condensation has been well done. The process may have been carried too far when the author is dealing with difficult topics such as the quantum of estates, and rights of future possession, the highly concentrated text of the Outlines makes more difficult reading than the more discursive text of the treatise. By omitting the topics of Trusts, Wills and Mortgages, which are dealt with in separate courses in law schools and which can not be adequately covered in a few pages of a general treatise, Mr. Tiffany would have been able to include more illustrative material and more of the text of the larger edition in the Outlines.

The typography of the book is excellent. Mr. Tiffany is to be commended for the distinct service he has rendered American law students in furnishing them the best available guide to the study of real property law.

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<sup>1</sup> (1923) 23 COL. L. REV. 227.

<sup>2</sup> (1923) 33 YALE L. J. 1.

SELECTED CASES ON THE LAW OF TAXATION. By Henry Rottschaefer. Callaghan and Company, Chicago, 1929. Pp. xviii, 601.

Experience in the actual use of Professor Rottschaefer's new casebook on taxation in a law school course demonstrates that he has achieved excellent results in what is necessarily a difficult task. In any major subject it is hard to select material adequate to cover the entire field in the limited number of decisions which can be analyzed under the case system in the time allotted. In considering the varied principles underlying all forms of taxation, the task is especially difficult. For the editor there always lurks on the one hand the danger of turning the subject into an accountants' course by undue stress upon formulæ and figures, and on the other hand is the temptation to linger too long on questions involving constitutional law and conflicts of laws, with result that the course becomes a duplication of other work and loses practicality. These pitfalls are intelligently avoided in this book.

The laws of taxation affect almost every phase of the lawyer's practice today, and the days when a practitioner might rely on the "tax expert" member of his office for solution of all his tax problems are drawing to a close. The student entering law school in this generation might well be required to have a general knowledge of the principles of accounting, so that the legal principles in the business organization and management courses in the law school might be based upon a sound informational basis. The lack of such requirement, with the consequent wide variation in the preliminary knowledge of the student, is another factor which makes more difficult the selection of material for such a casebook as this.

As a matter of personal choice, one might prefer to have the subject of "Jurisdiction to Tax" treated under one heading, with subdivisions covering the classes of persons and property involved. The later chapters dealing with the specific forms of tax would then only cover material other than that relating to jurisdiction. Professor Rottschaefer takes up "Jurisdiction to Tax" as the first topic under each form of tax. While this has a logical advantage, the fact that so many courts have consistently applied the principles of jurisdiction for personal property taxes to cases dealing with inheritance taxes, and vice versa, results in the present book containing two different sections, of which many of the cases are interchangeable in effect (though not in actual decision). Thus *Blackstone v. Miller*,<sup>1</sup> which until January 6, 1930, was perhaps the cornerstone upon the subject of jurisdiction to tax intangible credits both under property and inheritance taxes (though actually dealing only with the latter) appears seventy-seven pages after the close of the section dealing with the jurisdiction to tax personal property. Presumably Professor Rottschaefer would put into the same section the case of *Farmers Loan & Trust Company v. Minnesota*,<sup>2</sup> decided January 6, 1930, which overruled *Blackstone v. Miller* and sounded the knell of double taxation of credits. However, nothing can be more clear than that the court intends its changed principles to apply equally to property and inheritance taxation.

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<sup>1</sup> 188 U. S. 189, 23 Sup. Ct. 277 (1902).

<sup>2</sup> 280 U. S. 204, 50 Sup. Ct. 98 (1930).

The highly important change in the law made so recently in the *Farmers Loan & Trust Company* case brings forcibly to mind the fact that the law of taxation is still in the formative stage, perhaps more than is the case with any other course generally met in the law schools. Professor Rottschaefer, in recognition of this fact, has inserted an unusually large number of very recent cases, but until a new edition, the book is inflexible as to decisions rendered since its compilation. Here seems to be the ideal subject for the introduction of a loose-leaf casebook, which may at slight expense be kept abreast of the rapid development of tax law.

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