

## BOOK REVIEWS

*The Nature and Sources of the Law.* By Professor Gray, of Harvard University. Published by the Macmillan Co. Price, \$1.50 net.

To the student who has studied so many points of law that he is losing sight of law as a whole in its true perspective, it is particularly refreshing to get hold of a book which compels us to see the "forest as well as the trees." In the first part of the book we have a scholar's interpretation of the work of scholars as to the true function of the law, not only as it is applied to the sometimes technical field of the court, but as to its real position and justification in society at large. In the second part of the book we are taken back to the ancestry of law until we become thoroughly acquainted with its pedigree. Thus, our legal terms acquire a deeper meaning than mere definition, for they take us back into history itself.

In short, this book is not for him who is seeking knowledge of legal points, but rather for the student who wishes to appreciate what he has learned. It is a *belle-lettre* in law.

H. F. B.

*The Federal Corporation Tax Law.* By Arthur W. Machen, Jr., author of *The Modern Law of Corporations*. Little, Brown & Co., Boston, 1910.

The eyes of the entire nation, figuratively, are directed toward that section of the Payne tariff act of 1909, formally known as No. 38, and which has for its purpose the levying of a tax upon corporations. This clause is even now before the Supreme Court of the United States and the decision of that tribunal as to whether this altogether novel and experimental tax law is or is not constitutional, will be awaited with the greatest eagerness and anxiety on the part of the commercial interests of the country.

It is imperative that every lawyer of active practice should have an intelligent knowledge of the provisions of this law and the principles which will have to be considered in determining its validity. Corporations have already been required to file sched-

ules of their incomes, with their protest as to the validity of the tax so as to safeguard them in the event of a decision of the Supreme Court adverse to the bill.

In view of this situation the preparation and publication of a treatise upon this particular tax law, is a feat that reflects great credit upon the author and the publishers. Mr. Machen is to be congratulated that he so timely seized upon the subject for discussion. For it is now, while the case is being considered, that lawyers should be able to advise intelligently their clients.

It is important that corporations should know their rights as to this new tax law. There is but one way for them to learn such rights and that is from the lawyers. The lawyers must look up the authorities dealing with the controlling principles or analogous ones.

Here in a neat little volume is given a remarkably comprehensive and clean-cut exposition of the law. The author shows that grasp and familiarity with his subject that inspires confidence in his discussion. He has seized opportunity at the flood tide, keenly conscious that time is of the essence and that in this emergency, practical assistance in interpreting and construing this law, will prove most welcome.

The decisions under former federal statutes taxing incomes, or the earnings of corporations, as well as relevant decisions under the English income tax laws, have been fully collected. This table of cases and the authorities of text writers is one of the most valuable features of the book. Every phase of the main topic—the corporation tax—is touched upon fully. It is explained just what the tax is aimed at and what companies are subject to it. The assessment and collection, remedies, constitutionality, text of the Act of Congress itself, regulations of the Treasury Department, and forms of return, are each dealt with in separate chapters.

It is an able treatise and its appearance at this time renders it of double value. Every lawyer should read it, if only to gain an intelligent familiarity with a measure that is engaging the discussion of jurists and economists all over the country.

C. K. W.

*The Law of Landlord and Tenant.* By Herbert Thorndike Tiffany. Author of *The Law of Real Property*; Lecturer of the University of Maryland. 2 Vol. The Keefe-Davidson Co., St. Paul. 1910.

Of all legal relations, there is none, perhaps, of more widespread interest than that of landlord and tenant. The questions arising from it may be of great or slight importance, but they are constantly presenting themselves, and their solution affects men in every walk of life.

So vast has the subject become, owing to the great number of decisions and the frequent statutory changes, that a treatise forming a part only of an ordinary work on real property is inadequate for the frequent needs of the average lawyer.

The author of the present monumental work needs no introduction to lawyers or law students. His treatise on real property has been in active use as a text book in law schools throughout the country and as a valuable work of reference in the law libraries of practising attorneys.

The present volumes are the natural sequence of a compilation of a work like the author's first. The author had impressed upon him the need of a work dealing only with the law of landlord and tenant, and this law with all its modifications and confusing ramifications he has most ably presented in the exhaustive treatise just published.

Not only has he stated the decisions on the law of landlord and tenant, but the author has discussed the various phases of the subject from the standpoint of principle. References to the various state statutes are made in the notes. The latest compilations of statutes are used in each individual case, and this makes the work doubly valuable, as it is abreast of the times.

There is a table of cases comprising nearly 150 pages; and the lawyer has had slight experience indeed who has not learned the extreme value of such tables. Volume I contains a table of contents for both volumes. Chapter headings and title headings are given in order and this offers ready help to the running down of a point. In Volume II there is an exhaustive and helpful

index. Every possible reference subject is included, arranged, of course, alphabetically. So it is that the volumes offer ready access to the busy lawyer and have that most important of features—being usable at a moment's notice.

The volumes are firmly and artistically bound in buckram, the binding which is growing constantly in favor. They are printed on good paper and the type is large. They should last a life time and should prove an addition to any library.—Ed.

*Principles of Argument.* By Edwin Bell, LL.B. Cromarty Law Book Co., Philadelphia. 1910.

The purpose of this book is to assist those who are daily engaged in argumentation. It is written not only for students in preparatory schools, as a guide in debating, but also for those in the professional schools, and especially for young men who are beginning their active professional career, whether in law, journalism or the ministry. The author has endeavored by a few rules to simplify the processes of thinking—to enable the student to detect his erroneous way of reasoning, and to expose the fallacies of those who may oppose him in debate or conversation.

The first part of the work deals with the nature and kinds of proof in a lucid and concise manner, enabling the beginner by a careful study of it to determine whether an argument is valid or not. The latter part, which comprises about three-fourths of the book, sets forth a complete classification and analysis of arguments and fallacies. The classification is much better than is found in the ordinary college work on rhetoric, and, in fact, two classes of arguments not usually found in treatises on argument, have been added, viz.: (1) Arguments as to questions of law as distinguished from arguments as to questions of fact, and (2) arguments to prove the relation of cause and effect as distinguished from arguments from cause to effect and from effect to cause.

To enable the student to understand applying the rules, numerous examples by way of illustration have been cited. Most of them have been actually used in speeches, magazines, and law

reports and have not been artificially constructed for the occasion.

The concluding pages are devoted to suggestions and rules as to the conduct of debate, based on the practice of the best speakers.

A few principles thoroughly learned as to the requirements of proof will enable the beginner to protect himself against error, and to strike with force and precision at the weak point of his opponent, and thereby expose it. In truth, for every rule well studied and understood he will be putting an arrow into his own quiver, that will afford him a valuable weapon of defense or attack in time of need.

J. D. B.

*Shippers and Carriers of Interstate Freight.* By Edgar Watkins, LL.B. T. H. Flood & Co., Chicago, pp. 578. 1909.

Federal control of commerce is naturally becoming more and more important as the commerce between the states increases. Mr. Watkins in this book has presented a treatise on the subject of interstate freight which should be very valuable to both lawyers and laymen who need a knowledge of the subject.

A great many cases from the Federal Courts and the Interstate Commerce Commission have been cited and in many instances apt passages have been quoted. On the points not yet decided Mr. Watkins has endeavored to show the tendency of the law on the question by inferences drawn from the cases of the courts which will ultimately have to decide them.

About a third of the book is given up to the acts of Congress regulating commerce, as amended at various times, together with the Sherman Anti-Trust Law, the act to prevent cruelty to animals known as the Twenty-Eight Hour Law, and the act concerning Trusts and Other Combinations in Restraint of Trade, all of which have been carefully annotated in their relation to the subject of interstate freight.

The book ends with nine appendices containing various acts relating to the subject. It is of undoubted value to any one interested in interstate commerce.—Ed.

*General Theory of Law.* By N. M. Korkunov. Late Professor of Public Law, University of St. Petersburg. English Translation by W. G. Hastings, Dean of the Law Faculty, University of Nebraska. The Boston Book Company, Boston. 1909 pp. 501.

To the lawyer who wishes to gain a bit more of learning than what can be expressly stated in an every day, commonplace suit, this book should appeal. To the student of the law, and the logic thereof, this volume is an absolute necessity. For nowhere can the ingenious Russian theories of the law be so well expressed as they have been by Professor Korkunov, "and though living in a country of absolutism and of censorship, he does not fear to attack the most delicate problems of public law."

The book itself, though frequently setting forth ideas traceable to German rather than English thought, has enough of that universal knowledge within it to give it interest to one not particularly interested in affairs and thoughts Russian. The theories in chief which underlie world-wide legal reasoning are all present and are touched upon in an original and straightforward way.

There is a particularly fine introduction. The body of the volume itself is divided into four books, which in turn are divided into chapters and these again into sections. Sources for collateral reading are neatly arranged at the head of the chapters. The index, a necessary part of a book so often slighted, is happily in this instance upon a par with the text.

The first Russian edition of this work was published in 1887. It argues well for the bone and sinew, the forceful expression, and ultimate truths of this work that it has already gone through eight editions. This English edition is extremely well edited by Dean Hastings, of the University of Nebraska, who, in his short but pointed preface, immediately puts one in sympathy with both subject and author.

S. B. L.