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Periodical Notes

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unusual circumstances; abstracts of cases from the English, federal and all state courts construing the forms; articles from legal periodicals reprinted in full, reference to standard textbooks; a collection of important wills; a questionnaire for testators designed to obtain all the information necessary for the preparation of any will, a form of record and check sheet to record all proceedings in any estate from the death of the testator to the final accounting; a bibliography of the law of wills; and a table of cases cited.

"No attempt has been made to include statutory provisions nor to comment upon the subjects of testamentary capacity or probate procedure."

It is easy to see how the most conservative lawyer may in this carefully prepared work obtain much that is valuable in the suggestions given in the text and in the many wills of prominent personages who have employed the skill of eminent lawyers.

I. W. G.

PERIODICAL NOTES*

TRIAL OF ACTIONS UNDER THE CODE. By Charles E. Clark. 11 CORNELL L. Q. 482. June, 1926.

The writer discusses the jury trial right and its extension by statute as an obstacle to code reform. The distinction between equitable defense and counterclaim, in determining mode of trial, is shown to be illusory.

BOOK ACCOUNTS AS COLLATERAL. By Garrard Glenn. 28 COL. L. REV. 809. Nov., 1926.

Benedict v. Ratner (1925), 268 U. S. 253, 45 Sup. Ct. 566 having changed the law with respect to the availability of book accounts for collateral, it is only by the further amendment of the recording acts of a state like New York that the idea of reputed ownership can be really applied to book accounts as it is to the goods which the accounts represent.

AN ANALYSIS OF THE 1926 AMENDMENTS TO THE BANKRUPTCY ACT. By Ralph F. Colin. 26 COL. L. REV. 789. Nov., 1926.

A study of the changes in the bankruptcy laws, pointing out certain questions raised thereby, especially in regard to the time when the amendments go into effect.

RULES OF LEGAL CAUSE IN NEGLIGENCE CASES. By Norris J. Burke. 15 CAL. L. REV. Nov., 1926.

A resumé of the various rules of legal cause in negligence cases, pointing out the uncertainties of their application, and suggesting "the responsible cause rule", under which a defendant will be held liable for the consequences of his wrongful conduct only where he is the sole, or one of the contributing responsible causes of the injury.

CONTRACTS TO MAKE TESTAMENTARY DISPOSITIONS AS AFFECTED BY THE STATUTE OF FRAUDS. By Merrill I. Schnebly. 24 MICH. L. REV. 749. June, 1926.

An analysis showing contracts to make a testamentary disposition of realty are void under the statute of frauds except in Oregon and Kansas, while by the weight of authority they are enforceable as to personality—the courts not considering this a sale of goods, wares and merchandise.

CRIMINAL LAW IN CANADA. By William Renwick Riddell. 10 MINN. L. REV. 557. June, 1926.

The article is descriptive of the process of criminal procedure in Canada under the code of 1892, together with the changes since then. The distinction between felony and misdemeanor is abolished. The crimes are rather divided according to the manner of prosecuting them. In the trial the judge has the right and generally considers it his duty to comment upon the evidence.

* The Periodical Note Section is a brief summary of the leading articles of general interest in other law reviews that have appeared since the last number of the Washington Law Review.

TAX EXEMPTION OF STATE EMPLOYEES. By Roswell Magill. 35 *YALE L. JOUR.* 956. June, 1926.

The writer concludes that tax exemption of state employees should be limited to those engaged in the governmental functions of the state and should not be extended to employees engaged in private enterprises carried on by the state when considered in the light of the 16th Amendment of the Constitution and the decisions thereunder.

RESTRAINING THE ASSESSMENT OR COLLECTION OF A FEDERAL TAX. By Joseph L. Lewinson. 14 *CAL. L. REV.* 461, Sept., 1926.

An analysis of Section 3224, Revised Statutes, prohibiting suits restraining collection or assessment of "any tax," pointing out that the inhibition applies only to the restraint of federal taxes, but is binding on both federal and state courts; that the legality of the tax is immaterial; that it does not prevent enjoining penalties, even though called taxes; and that it does not apply in discussed "extraordinary" circumstances.

UNREGISTERED WATER APPROPRIATIONS AT LAW AND IN EQUITY. By Samuel C. Wiel. 14 *CAL. L. REV.* 427. Sept., 1926.

The writer concludes that the equity doctrine of notice should prevail to the same extent in relation to the rights of unregistered water appropriators as it does in relation to the rights of those having unrecorded interests in land under the recording acts.

BOOKS RECEIVED

AMERICAN PROHIBITION DIGEST. 1926 Annual, Prohibition and Search and Seizure Cases. Edited by Arthur W Blakemore. Albany: Matthew Bender & Co., Inc., 1926, pp. xxxv, 379.

THE BANKRUPTCY ACT OF 1898, INCLUDING AMENDMENTS TO MAY 27, 1926. Collier Pamphlet Edition. Albany: Matthew Bender & Co., Inc., 1926, pp. 181.

STUDENTS' MANUAL OF BANKRUPTCY LAW AND PRACTICE. By Lee E. Joslyn. Albany: Matthew Bender & Co., Inc., 1925.

THE COLORADO RIVER COMPACT. By Ruel Leslie Olson. Los Angeles: (Published by the Author), 1926, pp. xxiv, 527.

CONSTITUTIONAL LAW. By Charles W Gerstenberg. New York: Prentice-Hall, Inc., 1926, pp. xv, 562.

CASES ON CONSTITUTIONAL LAW WITH SUPPLEMENT. By James Parker Hall. St. Paul: West Publishing Co., 1926, pp. xlv, 1867.

AN INTRODUCTION TO THE HISTORY OF ENGLISH LAW. By Harold Potter. Second Edition. Toronto: The Carswell Co., Ltd., 1926, pp. xvi, 270.

SOURCES AND LITERATURE OF ENGLISH LAW. By W S. Holdsworth. Oxford: Oxford University Press, 1925, pp. viii, 247.

CASES AND OTHER AUTHORITIES ON EQUITY. By Walter Wheeler Cook. One volume Edition. St. Paul: West Publishing Co., 1926, pp. xix, 1179.

JURISDICTION AND PROCEDURE OF THE FEDERAL COURTS. By John C. Rose. Third Edition. Albany: Matthew Bender & Co., Inc., 1926, pp. xxxiv, 919.

CASES ON FEDERAL JURISDICTION AND PROCEDURE. By Harold R. Medina. St. Paul: West Publishing Co., 1926, pp. x, 674.

THE PROFESSIONAL IDEALS OF THE LAWYER, A STUDY OF LEGAL ETHICS. By Henry Wymans Jessup. New York: G. A. Jennings, Inc., 1926, pp. xlii, 292.

MODERN JURY TRIALS AND ADVOCATES. By Judge Joseph W Donovan. New York: G. A. Jennings, Inc., 1924, pp. xix, 740.

CASES ON LAW OF MORTGAGES. By James Lewis Parks. St. Paul: West Publishing Co., 1926, pp. xiii, 587.