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Book Notes

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appeals to the Board of Tax Appeals; and the assessment, collections and penalties.

Part three treats of the Gift Tax, and the four chapters are composed of the parts of the Act and regulations and rulings of the Department, with tables showing the amounts and computation of the tax.

Part four treats of the Capital Stock Tax, one chapter being devoted to domestic corporations and one to foreign corporations. The rest of this part is given to the explaining of exemptions, returns and payment.

The book has a complete list of cases used in the collection and also in the footnotes, the latter being indicated in the table by italics. There are extensive footnotes throughout the work referring to other cases and to articles in law reviews by well-known writers on the questions discussed and, in some instances, the history of the act or regulation.

The work is splendidly arranged and very complete. The cases selected are all leading cases on questions involved. The book is of 719 pages. A considerable portion of it is taken up by parts of the Act of 1924 and the tables, regulations and rulings. As a class-book this work should make a very interesting and valuable course for advanced students in the law schools, and one much needed at this time.

J. GRATTAN O'BRYAN.

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

The cases are grouped in twelve chapters, dealing with the various aspects of the law of mortgages. Chattel mortgages as well as real estate mortgages are included in the collection of cases. Selection has been made mainly from recent decisions of American courts, English cases being used only to give the historical background.

The author, who is Professor of Law in the University of Missouri, acknowledges the influence of Professor Durfee's collection, and also of the work of Professor Tiffany on Real Property and of Pomeroy on Equity Jurisprudence.

Considerable attention is paid to the subject of priorities, and chapter five on General Principles Governing Priorities comprises nearly seventy pages. The matter of accounting, which is included in chapter six under the head of "the Rights and Duties of the Parties Before Foreclosure" is treated at length in some eighty-four pages. Foreclosure, chapter thirteen, covers over one hundred pages.

A helpful feature of the book is the insertion, in the Appendix, of the final draft of the Uniform Mortgage Act.

Problem cases, quotations from text writers and references to law review articles are included in footnotes to the various cases.

The author has treated more exhaustively than is usually done, the more difficult subjects of assignments, merger, subrogation, contributions and marshalling of assets. These subjects are grouped in a separate chapter, chapter twelve. The book includes the usual table of cases and index.

CRAWFORD M. BISHOP.

BOOK NOTES

THE ANNOTATED FEDERAL JUDICIAL CODE AND JUDICIARY. By James Love Hopkins. Third Edition. Cincinnati: The W. H. Anderson Co., 1926, pp. 567.

Mr. Hopkins, an experienced writer on Federal practice, has here prepared an extensively annotated code on the Federal Judiciary, that should prove to be an aid to the Federal practitioner.

The volume comprises Title Twenty-eight of the new United States Code, being all of the Judicial Code incorporated into the United States Code, as amended up to July 3, 1926, and also the practice provisions of Part II of Title Twenty-eight. The sections are marked by the section numbers of both the Judicial Code and the new United States Code. A chapter on the Com-

merce Court, now abolished, which is omitted from the United States Code, is included for historical purposes and by reason of certain of its sections being retained in the Judicial Code. The work is complete with a full table of cases and index.

W. E. E.

EQUITY PLEADING AND PRACTICE. By Walter C. Clephane. St. Paul: West Publishing Co., 1926, pp. vi, 600.

This is one of the Hornbook Series. The author deals with equity procedure and its modern development. A brief statement is made of the former practice in the English High Court of Chancery, wherever that is necessary to an understanding of present day problems, or to illustrate changes which have since occurred. To those practicing in code states the book's most valuable feature is its discussion of Federal Equity Practice, particularly as to the effect of the Equity Rules of 1912. The latter are printed in full, as are forms for use in the Federal Courts and in the courts of those states which retain equity procedural systems.

O. B. K.

THE NEGOTIABLE INSTRUMENTS LAW, ANNOTATED. By Joseph Doddridge Brannan. Fourth Edition, Revised. By Zechariah Chaffee, Jr. Cincinnati: The W. H. Anderson Co., 1926, pp. cxlviii, 1041.

Following the general plan of the earlier editions of this work, each section of the Negotiable Instruments Act is set forth separately in the text, together with an annotation consisting of all the cases citing or construing that particular section. Many of the most important cases are abstracted in the text. The principal changes from the earlier editions consist in the addition of marginal references, to indicate the topic under discussion, and a very complete set of references to articles and notes, in the various legal periodicals. A feature which will be of value to the practitioner is the unusually thorough system of cross-references, both throughout the text, and in the index.

B. B.

THE PROFESSIONAL IDEALS OF THE LAWYER, A STUDY OF LEGAL ETHICS. By Henry Wynans Jessup. New York City: G. A. Jennings Co., Inc., 1925, pp. xlii, 292.

This work is primarily intended for the use of the law student. It is not large, but nevertheless covers the subject in a rather comprehensive fashion, though it does not purport to be an exhaustive treatise on Legal Ethics.

The book is divided into seven parts, and contains, in addition, some introductory material, including the Canons of Ethics of the American Bar Association. Part I is a discussion of Ethical questions; Part II consists of Moot Court questions for discussion; Part III contains the American Bar Association's Canons of Judicial Ethics, together with moot questions pertinent thereto; Part IV contains questions for students to look up; Part V reprints the rules of Sir Matthew Hale for guidance of judicial officers, together with Hoffman's resolutions in regard to professional deportment; Part VI reprints the well known Questions and Answers by the Committee on Professional Ethics of the New York County Lawyers' Association; Part VII contains a summary of causes for discipline of lawyers in New York, and the work is completed by a carefully prepared analytical index.

O. C. H., Jr.

PRENTICE-HALL TAX DIARY AND MANUEL FOR 1927. New York: Prentice-Hall, Inc., pp. 234.

Compiled in this volume is a digest of all the corporation, inheritance and personal income taxes of the various states, the Federal government, and the District of Columbia, showing what taxes are imposed, what tax reports, returns and payments should be made, and the basis of each tax. The 1927 edition contains also comparative charts, pointing out factors to be considered, when incorporating in the chief incorporating states. The latter half of the book contains diary pages for 1927 with notations of the various taxes to be paid, reports to be filed, and other such duties to be performed upon every date. This is the second such volume, the first **TAX DIARY AND MANUEL** published by Prentice-Hall appearing for 1926.

G. W. McC.