BOOK APPRAISALS

are available for those who wish to peruse the wide area of Maitland's studies of English law. Although essays here included may be found elsewhere, other collections emphasize his substantive contributions to the understanding of English law rather than his methodology.

It is very readable with good physical makeup. There is no index or need of one but a bibliography would be helpful.

Since the book is published for historians and not for lawyers, libraries with any of the foregoing Maitland collections may be duplicating by the purchase of this volume. However, where there is interest in this subject matter, a better selection could not be made.

Cyril D. Robinson
Member of the Bar, State of Illinois


This book, which is not a critique, provides the guides to "how-to" work with one of the more difficult concepts of the Internal Revenue Code, "essentially equivalent to a dividend." The volume is one of a series (Tax Practitioners' Library) edited by Professor Robert S. Holzman who has contributed three of the published volumes (fourteen have been published or are in preparation).

The four chapters present the material in the format of the series. Chapter One states the problems, including the legislative history of the concept, and Chapter Two provides a descriptive analysis of the judicial developments. Chapter Three, comprising two-thirds of the material, is a 208 page classified digest of the cases. The final chapter contains suggestions on steps that can be taken by the taxpayer to minimize his tax liability. The appendix contains a bibliography of the extensive periodical literature, a usable index to the statutes, regulations, rulings and cases, and a good general index.

The volume should prove useful to the tax practitioner as a basic search book to the principles and cases; although periodic supplementation does not seem to be planned, perhaps it was believed the tax services would be relied upon for this purpose.

John C. Chommie
University of Miami
School of Law


This is the second volume in the series, the first of which was reviewed in this Journal in February 1960 by this reviewer. The original volume was received with praise and with anticipation of future volumes. The current volume has most assuredly lived up to expectations.

While the cases in this volume deal with public library situations involving governing bodies, law librarians will find much that is applicable to their own circumstances. Personnel problems of hiring and firing as well as problems of book selection and censorship which are some of the matters discussed in these cases are basic to any type of library.

Special mention must be made of the very interesting way in which these materials are presented. The first three cases involving a single situation read like a suspense story. All librarians will profit from reading this book.

Harry Bitner
Law Librarian
Yale Law School