that a work of this kind, which facilitates the comparison, is of considerable value.

The authors have also annotated the various acts by references to the decisions of the Federal courts and the Board of Tax Appeals. It is stated in the preface that the principal increase in the size of the volume is due to the unprecedentedly large number of decisions of the Board of Tax Appeals and the Federal courts. While these annotations are doubtless convenient there is some question whether it is necessary to place them in a work of this kind which will necessarily have its principal appeal to specialists who will surely have access to one of the principal tax services.

The authors point out that while the Revenue Act of 1928 was heralded as a simplified law, the first principle of simplification was violated, in that it is now necessary for taxpayers to determine what portions of the Revenue Act of 1926 remain in force, because the Revenue Act of 1928 amends the Revenue Act of 1926 instead of repealing it and reenacting a complete new law.

The book is of about the same size as a volume of Corpus Juris. It contains 766 pages and is printed in excellent type on a good quality of paper.

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WORKING MANUAL OF ORIGINAL SOURCES IN AMERICAN GOVERNMENT, by *Milton Conover*. Revised and enlarged edition, pp. ix, 167. Baltimore: The Johns Hopkins Press, 1928.

This volume is an interesting attempt to apply the valuable features of the case system to the study and teaching of American government. The author has profited by suggestions received from numerous sources since the publication of the first edition in 1924. A rearrangement of the chapters has been made and two new chapters and an appendix containing the Constitution of the United States have been added.

This manual will be a useful supplement to courses in American Government in institutions that possess adequate library facilities. The arrangement is very good. Each chapter deals with a general problem and there are sufficient references to provide separate assignments to source material for each member of a class of fifty students. Provision is made for requiring each student to discuss a number of specific questions and features relating to the problem as embraced within his assignment and there are also valuable suggestions for optional work. ISIDOR LOEB.

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Business and Public Administration.

CASES ON DOMESTIC RELATIONS, by Joseph W. Madden. St. Paul: West Publishing Company, 1928. Pp. xix, 743.

CASES OF THE LAW OF PERSONS AND DOMESTIC RELATIONS, by William Edward McCurdy. Chicago: Callaghan and Company, 1927. Pp. xxi, 1246. Neither of the books under review contains important innovations in the