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### Book Reviews

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## BOOK REVIEWS

STUDENTS' MANUAL OF BANKRUPTCY LAW AND PRACTICE. By Lee E. Joslyn. Matthew Bender and Company: Albany, N. Y. 1925. pp. xviii, 148, appendix.

The appendix of this thin volume contains 130 pages of fine print, setting out *verbatim* the General Orders in Bankruptcy and the Bankruptcy Act in 107 and 23 pages respectively. The main text of the book occupies only 148 pages, large of type and inordinately solicitous of spacing and margins. The scant citations (which often refer only to the A. B. R.) are set out with vast prominence in the middle of the page, with all the honor of artistic illuminations by some legal James Montgomery Flagg. The actual expository and explanatory text is complete in about one half of the number of words contained in the appendix being explained. Scant as the text is, further padding and waste must be deducted in the form of bits of personal advice which are common knowledge in a law office and which are usually mentioned to a student in his course of lectures. For instance, over half of pages 12 and 13 is devoted to the warning that any petition should allege all possible acts of bankruptcy! After all above deductions, the reviewer turned hopefully to the textual residue. But there page after page was found to be mere non-explanatory re-statement, or even quotation, of the Bankruptcy Act. The result is a mere shell, far less enlightening than the methods of analysis a student will develop in the usual case-study of the course. Most of the hard problems are not mentioned; e. g., the first act of bankruptcy is merely quoted, with no attempt to explain or even indicate that mighty question, What is "fraud?" In short, the student gets almost no light on legal analysis, important variations of facts, or rules of substantive law. The teaching of procedure is also sketchy, generally merely re-hashing the Bankruptcy Act or the General Orders.

With the vast omissions, one error of commission might be mentioned. On page 8 the author states that a fraudulent transfer is an act of bankruptcy even though the debtor is never insolvent, which is misleading without the further statement

that insolvency need not be alleged in the petition. But on page 10 it is stated that one guilty of a fraudulent conveyance may be "adjudicated an involuntary bankrupt, even though he be solvent." This misleads to the point of untruth, for by section 3, c, of the Bankruptcy Act solvency at the time of the petition may be proven as a complete defence to the proceedings and will prevent an adjudication.

EDWIN W. HADLEY

PROCEDURE AND PRACTICE BEFORE THE UNITED STATES BOARD OF TAX APPEALS. By George E. Holmes and Kingman Brewster. Washington: John Byrne & Company.

This book is intended as a guide for those who find it necessary to appear before the Board of Tax Appeals. As this federal board was created only two years ago, this work is a pioneer. Messrs. Holmes and Brewster had to explore an entirely new field of law. To their credit it can be said that they have reached their goal, and have erected a guide-post for others to follow. The authors were fitted for the task they set out to complete, and were aided by the information which they had been able to secure by actual practice before the Board.

The first part of the book is divided into five chapters: The History of the Board, Procedure, Jurisdiction, Rules of Evidence, and the Presentation of Cases. The second part consists of a large appendix devoted to the rules and formalities of the practice. A well-planned index completes the work.

All of the rules which are laid down are supported by citations and decisions of the Board. Where matters of Procedure or Practice are taken up, the reader is also referred to sections of the federal laws in point. Since the Review Acts are both voluminous and complicated, the usefulness of this feature is at once apparent. The notes also contain remarks and hints which add much to the clarity of the text. On the whole, the subject matter of the work has been well handled.

It is unfortunate that the style of the authors does not measure up to the same standard. While the book is probably as well written as the usual work of this type, it could be materially improved. The authors have been frequently guilty of long and involved sentences, a fault which could be advantageously eliminated from later editions.

Much commendation, however, is due to these Justinians of the Board of Appeals. The information which they have placed at the disposal of everyone should further the just and speedy settlement of tax controversies. The initial effort is praiseworthy. It is to be hoped that future editions will be even better.

J. A. D.

LECTURES ON LEGAL TOPICS DELIVERED BEFORE THE ASSOCIATION OF THE BAR OF THE CITY OF NEW YORK, (1921-22). By James N. Rosenberg, Benjamin N. Cardozo, Learned Hand, etc. New York: The MacMillan Company. pp. 390.

A mere glance at the title-page to this volume convinced me that it is truly a great work, for there in real, black type was listed the name of Benjamin N. Cardozo as a contributor, and I confess a marked prejudice in favor of Judge Cardozo. Although there are without doubt many other legal minds as great as his, few modern jurists seem to be endowed with the gift of imparting to heavy, legal discourses an easy, fluent style; Judge Cardozo can make any legal essay, no matter how profound, as easy to read as a popular novel.

In this volume Judge Cardozo urges that a Ministry of Justice be formed, to codify the various rules of law found in thousands of decisions. The law as it exists to-day is a complicated structure, with a foundation laid centuries ago, and parts added from time to time, until now a comprehensive view should be enough to convince anyone that it is a very rambling thing, not very pretty, and needs a thorough job of remodelling. In the United States particularly, there have been too many architects of the law, and disagreements have been frequent. A Ministry of Justice, composed of Professors of law, competent jurists, and a representative of the Bar Association, is needed to analyze and simplify the whole scheme.

But Judge Cardozo is not the only learned contributor to this volume. The lecture of Sir John W. Salmond (now deceased), Judge of the Supreme Court of New Zealand, is somewhat to the same effect as that of Cardozo's. He reminds us of the flood of law reports and encyclopaedias which keeps pouring out of publishers' presses and into lawyers' libraries, and states that to the 130,000 volumes in the Library of the Bar Association

of the City of New York, between three and four thousand are being added every year. "Law books are no longer capable of being read. They can be used only as works of reference". Obviously, unless a check is applied, the contents of a law library will become quite unmanageable. The lecturer urges that the common law, which has now become too voluminous, be reduced to statutory form.

All of the other lectures are excellent too, practically every problem which confronts the modern lawyer being considered—or at least suggested. The subjects vary from a discussion of "The New Civil Practice Acts and Rules" by Dean Carlos Alden of the University of Buffalo, to a sketch of the life of Chancellor James Kent by Mr. Hampton L. Carson. Augustus Hand traces the development of Constitutional Law in America, starting with the source of our legal concept; and Justice Swayze of the New Jersey Supreme Court laments the immense quantity of judicial opinions and the verbosity of the judges. Each lecture has a smooth style that compels attention. All of them are substantial and helpful; none is pedantic or wearisome.