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BOOK NOTES

THE LAW OF TRUSTS. By Ralph A. Newman. Brooklyn: The Foundation Press, Inc., 1949. Pp. xi, 452. \$4.50.

This book purports to cover all the major aspects of the law of Trusts in 392 pages of text—and these pages have large type and wide margins. Necessarily, it can constitute only a survey rather than a complete treatise in the field. The author has written in a clear, simple fashion, but has a tendency to oversimplify and generalize too much. His book should be helpful to one who wants an introduction to the subject or a comprehensive summary; it will not be especially useful for research purposes. Discussion of the historical development of the present law is particularly apt. The cited authorities are rather meagre, and both judicial and legislative authorities are primarily taken from New York.

ESTATE PLANNING. By Joseph Trachtman. New York: Practicing Law Institute. 1949 Edition. Paper bound. Pp. i, 170. \$2.00.

This is a publication of the Practicing Law Institute, being one number in its series on "Current Problems in Federal Taxation." (There are twelve numbers in the series, which collectively sells for \$12.50). This monograph is fast becoming an authoritative work in the field of estate planning. The present edition contains 170 pages, having grown from the first edition of 80 pages. This is due in large measure to the yearly changes in the Internal Revenue Code, particularly the 1948 Act, which introduced the marital deduction and the income and gift splitting privileges for married persons. The monograph is especially valuable in its integration of the marital deduction provision with standard estate tax classifications such as life insurance, testamentary trusts, inter vivos transfers, powers of appointment, etc. Readers should note that following the publication of this edition, Congress has passed the Technical Changes Act of 1949. This Act affects the *Hallock*, *Church* and *Speigel* decisions¹ and also nullifies the rule of *Reinecke v. Northern Trust Company*.²

BOOKS RECEIVED

THE CASE OF GENERAL YAMASHITA. By A. Frank Reel. Chicago: University of Chicago Press, 1949. Pp. v, 324. \$4.00.

CASES AND MATERIALS ON COMMERCIAL LAW. By Hugh W. Babb and Carl

1. Discussed in TRACHTMAN, pp. 140-48.

2. Mentioned in *id.*, pp. 143-44.

B. Everberg. Brooklyn: The Foundation Press, Inc., 1949. Pp. iii, 963. \$6.00.

CASES AND MATERIALS ON LAW AND ACCOUNTING. By Donald Schapiro and Ralph Wienshienk. Brooklyn: The Foundation Press, Inc., 1949. Pp. xi, 935. \$8.00.

CASES ON CONSTITUTIONAL LAW, 1949 SUPPLEMENT. By Noel T. Dowling. Brooklyn: The Foundation Press, Inc., 1949. Pp. iii, 228. \$2.00.

CASES ON CONTRACTS. By Edwin W. Patterson and George W. Goble. Brooklyn: The Foundation Press, Inc. Third edition, 1949. Pp. i, 1132.

CONGRESS ON TRIAL. By James M. Burns. New York: Harper & Brothers, 1949. Pp. vii, 224. \$3.00.

COURTS ON TRIAL. By Jerome Frank. Princeton: Princeton University Press, Pp. vii, 441. \$5.00.

LABOR RELATIONS AND FEDERAL LAW. By Donald H. Wollett. Seattle: University of Washington, 1949. Pp. vii, 148. \$3.00.

MEN AND MEASURES IN THE LAW. By Arthur T. Vanderbilt. New York: Alfred A. Knopf Company, 1949. Pp. vii, 156. \$3.00.

THE POWER IN THE PEOPLE. By Felix Morley. New York: D. Van Nostrand Co., Inc., 1949. Pp. vii, 293. \$3.50.

RELIGION AND EDUCATION UNDER THE CONSTITUTION. By J. M. O'Neill. New York: Harper & Brothers, 1949. Pp. vii, 338. \$4.00.