BOOK NOTES


This work, the sixth volume of the "20th Century Legal Philosophy Series," published under the auspices of the Association of American Law Schools, presents via translation and explanatory footnotes portions of Weber's "Economy and Society" pertinent to the "sociology of law." Weber, a German teacher of commercial law and legal history who later devoted his life to the study of the then new subject of economics, presents an extensive analysis of the development and effect of legal and moral concepts in and on the history of the society of mankind. The primary theme of his writings is that the principle controls on the actions of men in a society—religious, moral and legal—are dictated, in the most part, by the economic needs of such society. Although Weber's theories have been subject to considerable criticism by other authorities on jurisprudence, sociology and economics, his writings are based on well documented historical data and represent the most thorough study of the subject yet undertaken. A translated work of this nature does not, of course, provide easy or casual reading; however, a careful consideration of Weber's research and theories provides an excellent insight into the past development of the law and will better equip the practitioner to appraise possible future trends in the legal controls of our society.


Contained in this book are essays on the factual and legal circumstances surrounding the four most notable crimes committed against the United States within the past century, presented graphically and impartially by one of the country's leading trial analysers. The reader finds himself becoming realistically acquainted with the factual background and then fascinatingly witnessing the trial of the Surratt, Teapot Dome, Capone and Rosenberg cases. Aside from presenting historical data significant in the development of this nation, the author aptly depicts the personalities involved in the commission
and trial of these outstanding crimes. Readers of Mr. Busch's previous books comprising the "Notable American Trial Series" are well aware of the merits of his works; to them, and to those yet unfamiliar with these sources of enlightenment and entertainment, this latest book will prove to be a most interesting account of the administration of justice in the United States.


The publication of The American Lawyer is the culmination of seven years of intensive study of the legal profession in the United States. This project, familiar to the bar as the Survey of the Legal Profession, is, in the words of its Director, Reginald Heber Smith, "a broad study of the functioning of lawyers in a free society." The legal profession, cognizant that it is a public profession and, as such, must make an accounting, has made "an honest effort to make a complete audit and report for submission to the American people."

The natural result of such a vast undertaking has been the publication of some 175 separate reports covering, among others, such phases of the profession as legal ethics, availability of legal services, organization of the profession, judicial services, legal education and public services of the profession. These reports, varying from the bound volume to the IBM typed form, are not only too voluminous for consumption by the busy reader but are unavailable as a complete group except in a few libraries over the country.

The task of making the results of such a monumental project available to the busy leaders of public opinion has been more than well accomplished by Mr. Blaustein and Mr. Porter in their summary, The American Lawyer. In this volume these two members of the "Survey team" have undertaken and successfully accomplished without partiality or undue emphasis the job of abridging these voluminous reports into a single volume affirmed by Director Smith to be an honest Summary of the Survey reports.

This book is highly recommended to the profession and especially to the public as a concise and accurate summary of the report of the American lawyer to the American citizen.

In a brief essay for each day of the calendar year, starting with July 4th, Mr. Justice Douglas recalls the historical events from the Magna Carta in 1215 to the Senate investigations and the Segregation Cases in 1954 which contributed to our present legal doctrine concerning human liberty. Douglas' concept of liberty is broad. It includes rights protected by constitutions, state or federal, by the common law and by the legal traditions of the English speaking peoples. It includes economic as well as legal rights. Never loath to record his opinion, he briefly but forcefully comments on the lesson he feels that each of these great events has for our day. He applauds as Wade Hampton rids South Carolina of carpetbaggers, expresses misgivings as the minions of Hitler are convicted in Nurenberg for violations of ex post facto laws. The book is addressed to laymen, but the lawyer can scan its pages and find much that will interest him, much of which he can justly feel proud, and perhaps much with which he will disagree.


Federal tax procedure is sufficiently different from ordinary litigation, state or federal as to be a mystery not only to the taxpayer but sometimes to the lawyer who is not a tax specialist. This book presents in clear, easily understood language the problems that arise in federal income, estate and gift tax controversies. From counseling clients in setting up transactions to settlement procedures before the Internal Revenue Service and litigation in the Tax Court, both legal and informal advice is given to the tax counsellor or the taxpayer. Many practical suggestions for avoiding tax disputes or for dealing with treasury agents are given, based upon the author's considerable experience as trial counsel in the Bureau of Internal Revenue and as a tax lawyer. An appendix contains a complete record of a Tax Court trial, from the Notice of Deficiency sent to the taxpayer to the opinion of the court.
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LEGAL DIRECTORIES PUBLISHING COMPANY
P. O. Box 24636
1072 Gayley Avenue Los Angeles 24, California

Cary Printing Company
Printers of “The Law Quarterly”
Telephone 4-3609
1216 Sumter Street Columbia, South Carolina

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