

It will be a great convenience to the profession to have the law on this subject collected for ready reference, especially in view of the constantly growing volume of decisions, owing to the increase of shipping and consequently of collisions.

Every English lawyer must, as the author remarks, regard with satisfaction the fact that the first maritime nation of the world possesses the most complete body of law on this particular subject. Canada, as part of the British Empire, is daily growing in importance on the maritime side; this volume will therefore be of use in this country as well as elsewhere.

Death duties, particularly the Finance Acts, 1894 to 1907,
With notes, rules, cases and table of forms. By W. G. DOBSON, Barrister-at-law. London: Sweet & Maxwell, Limited, 3 Chancery Lane. 1909.

The Succession Act brings up many important points of law and this book will be helpful in discussing them. The subject is intricate and complicated. The tax being an inquisitorial one, and therefore repulsive to the public, the efforts to evade it are as numerous as the scheme of governments to add to their surplus by this new source of revenue. The severity of the tax, and the vigorous and sometimes offensive and annoying way in which it is collected may begin a campaign for its amelioration.

A Treatise on guaranty insurance and compensated insurance.
By THOMAS GOLD FROST, PH.D., LL.D., of the New York Bar. 2nd edition. Boston: Little, Brown & Co. 1909.

This edition discusses all forms of compensated suretyship, such as office and private fidelity bonds, building bonds, probate bonds, credit bonds, credit and title insurances. There has been a marvellous growth in the direction of guaranty insurance during the past few years and numberless are the ways in which this new commercial enterprise shews itself, and seeks fields of usefulness, or at least profit to the insurers. The extent of this is illustrated by the fact that more than 250 pages have been added to Mr. Frost's work, and recent decisions, numbering over 500, have been digested and commented upon in this revision. In the United States this form of insurance covers a very large field. Title insurance companies are not so popular here and as yet are but "feeble folk," but may grow.