both of the Board and of the Federal courts, applying rules of evidence to tax cases, is without question the most valuable feature of the book.

It is believed that a similar work dealing with the procedure in tax refund cases, arising as a result of denials of claims for refund of taxes already paid, instituted in the Federal district courts and in the United States Court of Claims, would be equally welcome to tax lawyers.

Lorentz B. Knouff*


A year ago at this time the newspapers were giving a great deal of front-page space to the more sensational findings of the Civil Liberties Investigation, familiarly known as the La Follette Committee. The activities of the Pinkerton & Burns detectives in industrial espionage (a very polite and misleading term) and their behavior on the witness stand had for a brief time all the vogue and publicity of the latest murder or kidnapping. But the general public knew little, and probably cared less, about the real implications of what was revealed in the long weeks of patient questioning. The newspapers did not reproduce the full savor of the lengthy and detailed testimony dragged under oath from the many witnesses; nor did they do justice to the extraordinary facts exposed by the subpoenaed records. This inquiry was carried on under Senate Resolution 266, calling for an investigation into violation of guaranteed rights of free speech and assemblage and the right of labor to organize for purposes of collective bargaining. Limited funds appropriated by Congress forced the Committee to narrow their inquiry to the subjects of labor espionage and strike breaking.

In Spy Overhead Clinch Calkins writes a panoramic study of the functioning of espionage and strike breaking agencies in American industry, taking the evidence in the files of the Committee as her case material. She likens the record to detective fiction—and as she says (and ably proves): "There has been unfolded before the United States Senate a true detective story . . . . that can produce the same familiar tendency (as does fiction) to rise above the meaning of the evidence, to float in excitement above the scene of the crime, forgetful of its implication. The reader is glued to the record long after the record has yielded up the clue for which he sought." But the author does not allow the reader to forget the implications of the evidence; and it makes her account all the more convincing when one realizes that only in this respect has she stepped away from actual recorded testimony. This is not an objective, dispassionate account, nor is it meant to be; and the bias of the author and her real feeling and sympathy for the victim—the wage earner in industry—make her book alive. She has reproduced with remarkable skill and fidelity the tension, interest, curiosity and excitement, the "good theatre," on the hearing in the Senate Office Buildings. With sparing but telling use of quotations from the record and enough background supplied to explain the situations involved, Miss Calkins tells an unforgettable and appalling story. This, it must be emphasized, is not a scholarly or disinterested analysis. It is a vivid treatment of a subject as full of dynamite as any now before the public. It is an attempt and a successful one, to put in dramatic and consecutive form what happened at the hearings. It is more than that, for not

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only in her selection of testimony, but in her running comments on the quoted record Miss Calkins makes her own contributions to the problem and hammers home in very robust English the real issues between labor and industry which underlie the investigations. You may not like her "style"—her use of English. It is journalistic, in a sense, but with the color and force which the pace and character of the material demand and which only the best of the journalists achieve.

MARY PALACHE GREGORY*


_A Study of Law Administration in Connecticut_ is the report of the investigation by the Yale Law School of its neighbors, the courts of general jurisdiction in New Haven County. The study, which was undertaken in 1926 and completed with the assistance of a grant from the Rockefeller Foundation, is described in detail. The report includes a description of the techniques of the investigation, comments upon the business of those courts as shown by the statistics gathered and recommendations as to the collection of judicial statistics and the place of such activities in law schools.

The exposition of the methods of the investigation deserves careful consideration by those engaged in the task of collecting judicial statistics. Particularly helpful is Appendix IV which includes the various forms used by the investigators.

The results of the study are of interest to lawyers, not because the facts disclosed are startling, but rather because they are concrete examples and illustrations of the conditions and tendencies of the administration of justice in Connecticut which must be apparent. The most casual observer of the law of Connecticut will not, it is believed, be surprised that the study shows that few of the cases in New Haven County are taken to a court of review, that many cases filed are never tried, that few of the civil cases that are tried are heard by a jury, that libel and slander cases are few, while mortgage foreclosures, divorces, and automobile accident cases are numerous. Such an observer will, nevertheless, be keenly interested in the many tables of statistics and their interpretation by the editors. The chapter on Mortgage Foreclosures, is particularly valuable.

Those interested in legal education will be arrested by the conclusion of the editors that "the collecting and processing of data like those here presented should hardly be a university job."¹

SHELDON TEFFF†

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¹ The authors continue: "Apart from the planning as to the kind of data to be collected, it is a task for statistical clerks. A university might then concentrate on study, analysis, and interpretation of the data. But absent the data, it is surely a commendable university task to demonstrate the need, explore the possibilities of filling it, provide experimentation and guidance for those who will ultimately fill it, and in the meantime do whatever possible to fill the need itself," p. 202.


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