The book may appear to be unbalanced in some particulars, depending upon the reader's requirements. For example, Section 2033, the keystone of the federal estate tax, is disposed of in approximately fifteen pages. A relatively minor problem, such as the taxation of joint and survivor annuities under new Section 2039, is allotted approximately seventy-five pages of detailed, albeit excellent, commentary. In such a situation the general practitioner might be better served if more emphasis were placed on the ordinary factual situations which are picked up under Section 2033. But, on the whole, this is an excellent book, expertly done, and is certain to be of great service to its value audience.

JAMES L. GARRITY.*

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BOOK NOTE


This booklet is a collection of statements by various and sundry judges, writers, and teachers to the effect that first offenders deserve a second chance. The author favors legislation granting a "Certificate of Rehabilitation" to anyone convicted of a single felony or misdemeanor after some period, less than ten years in duration, without another conviction. Such statute would enable a convicted offender, after such period, to state on oath that he has not been previously convicted. Thus far such proposals aimed at cutting down the rate of recidivism, which runs about fifty per cent, have failed to convince the New York Legislature.

The author, Assistant District Attorney of Kings County, renews the struggle for such reform in his pamphlet.

F. J. L.

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