

portant subject, one which is often attended with much difficulty, and which gives practitioners not a little trouble. The author has evidently spared no efforts to make it clear, concise, practical and comprehensive, and to that end, in its preparation, has carefully examined some 4,000 of the latest and most important decisions of the higher courts of America and England. In the main, the propositions laid down, and the general principles deduced from these adjudications, are stated in the exact language of the court, but the author has not hesitated, where the courts are in conflict with respect to the proper application of the doctrine to the different phases of corporate acts or contracts, to point out what seems to him the apparent inconsistencies and misconceptions which result from the loose construction which is sometimes put upon this doctrine. The author, who shows entire familiarity with his subject, has conscientiously sought to set out the true doctrine, and has produced a work which deserves a place in the library of every practicing lawyer, more particularly those whose business is connected with the rights, duties and obligations of corporations. We can unreservedly commend Mr. Reese's work to the profession as thoroughly covering the field right down to date.

The Excise and Hotel Laws of the State of New York, as amended to the legislative session of 1898, with complete notes, annotations and forms. By Robt. C. Cumming and Frank B. Gilbert, Attorneys of the Albany Bar, and Assistants to the Commissioners of Statutory Revision. Third edition. Matthew Bender, Albany, N. Y. 1897.

As its title indicates, this work is a compilation of the excise and hotel laws of the State of New York up to date. Besides the much-discussed and much-amended Liquor Tax law, as altered by the late legislature, the volume contains the Public Officers law, provisions of the Penal Code and Code of Criminal Procedure applicable to violations of the Liquor Tax law; United States statutes and regulations relating to the payment of taxes by liquor dealers, and statutes relating to the rights, liabilities and duties of hotel-keepers. The authors, in preparing this, the third edition of the work, have applied all the judicial determinations made during the past year, and acknowledge indebtedness to State Commissioner Lyman for access to the rulings and holdings of the State excise department, which have been inserted in their proper places. As is well known, the amendments to the Liquor Tax law made by the legislature of 1897 have materially changed the original act, nearly every section being affected. The editors have done their work with care. A feature of particular value to lawyers is the table of forms, which constitute chapter eight.

New Books and New Editions.

The True Doctrine of Ultra Vires in the Law of Corporations. Being a concise presentation of its application to the powers and liabilities of private and municipal corporations. By Reuben A. Reese, of the Colorado Bar. T. H. Flood & Co., Chicago. 1897.

This is a leading work on an increasingly im-