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*Les résultats de l'assurance ouvrière à la fin du XIXe siècle.*

By MAURICE BELLOM. Nancy: Berger-Levrault et Cie, 1901. 4to, pp. 49.

THE author has grouped in convenient form many interesting and instructive details as to the present financial condition of the principal schemes of workingmen's insurance—the term being used broadly enough to include the benefit features of the trade unions, the friendly societies, and even, for brief mention, “the popular life-insurance companies.” It is not clear why the list of such companies should be limited to a half-dozen in Germany, England, and the United States together. No pretension is made of presenting the data for “all the organizations for workingmen's insurance.”

Perhaps the most unique part of the pamphlet is that in which the question of insurance against “involuntary idleness” is briefly discussed. The author quotes with apparent approval from M. Rosstand, who has made a special study of this phase of insurance, to the effect that enforced idleness is, by its frequency and its gravity, “one of the principal risks inherent in the existence of those who live by their labor from day to day” (p. 47); and that insurance is a method of relieving distress which should be encouraged by the state and its expense borne mutually by workmen and employer.

GEORGE O. VIRTUE.

WINONA, MINN.

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*Theories of Production and Distribution: A History of the Theories of Production and Distribution in English Political Economy from 1776 to 1848.* By EDWIN CANNAN. Second edition, with two additional sections. London: P. S. King & Son, 1903. 8vo, pp. xiii + 422.

THE first edition of this book (1893) was reviewed in this JOURNAL (December, 1893); consequently it is necessary here only to call attention to the changes and additions that have been made in this second edition. Changes in the text are almost wholly the correction of misprints and grammatical blunders. Of these changes, none are of special importance. In two additional sections covering a dozen pages the author attempts, as he tells us in the preface, “to indicate the relation of the theories of today to those of the period under review, and to show that the old theories have been replaced

by others stronger from a scientific point of view, and equally suitable for the practical needs of their own time."

I. W. HOWERTH.

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*The Income Tax in the Commonwealths of the United States.*

By DELOS O. KINSMAN. [Publications of the American Economic Association, Third Series, Vol. IV, No. 4.] New York: The Macmillan Co., 1903. 8vo, pp. vi + 128.

A USEFUL compilation of the facts in regard to the history of the income tax in the commonwealths of the United States, done with apparent care and for the most part with reference to original sources.

On the basis of these facts the author concludes "that the state income tax has been a failure, due to the failure of administration, which in turn may be attributed to four causes — the method of self-assessment, the indifference of state officials, the persistent effort of the taxpayers to evade the tax, and the nature of the income."

The author further concludes that the income tax is likely to continue to prove a failure so long as it is necessary to resort to the method of self-assessment.

J. G. THOMPSON.

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*Introduction to Economics.* By HENRY ROGER SEAGER. New York: Henry Holt & Co., 1904. 8vo, pp. xxi + 565.

WITH regard to a task as difficult as that which Professor Seager has set himself, to ascribe even moderate success is high praise. It is, however, easy to carry commendation much farther than this; in almost all respects this new manual is all that a book of the sort ought to be — thoroughly modern in doctrine; wide in sympathy; marvelously deft in avoiding offense and in touching lightly on contested points, yet in all cases calling both instructor and pupil to face fairly the point in question; clear, sprightly, and stimulating in style and in manner of presentation. And all the while there is room for the instructor and for his initiative and individuality. No teacher inferior in training or wanting in class-room skill would better attempt this book.

Few reservations need be made in the reviewer's general verdict of praise. Professor Seager's text is obviously not adapted to second-