

who may not be a medical professional, cannot legitimately interfere with professional judgment in the delivery of medical services, and therefore is more properly seen in a facilitative role in the centre of operations. In no sense is he a part of even the most altered semi-military model of organization.

Authority is decentralized in a hospital to protect the autonomy of judgment of medical professionals who are supposedly (but not really) at the bottom of the pyramid. Decentralizing authority in a business firm makes top management stronger in getting their policy choices carried out.⁸ Which type of decentralization would be best for a police organization?

I do not raise this, or other problems, to criticize the author for failing to do more than he set out to do. That his lucid account of the real world of the police chief encourages the identification of problems that were not before widely seen is no unwelcome contribution. Nor is it unimportant that *Police Command* can help us better understand the difficulties of law enforcement as an integral part of the process of law.

EUGENE E. DAIS*

* * *

CANADIAN CONSTITUTIONAL LAW. By J. D. Whyte and W. R. Lederman. Toronto: Butterworth & Co. (Canada) Ltd., 1975. Pp XXIV, 808. \$42.50.

As Professors Whyte and Lederman declare in their Preface, this book is "primarily a teaching book, intended for study at the level at which the constitutional law of our country should be considered in Canadian law schools".¹ Taken in that perspective, their book is a very good one and constitutes a valuable contribution to the study of Canadian constitutional law.

The work is divided into three parts: the first part is entitled "General Considerations"; then in the second part the authors deal with the federal distribution of legislative powers by subjects; the last part relates to "Human Rights and Freedoms". This division is logical and follows the curricula in constitutional law of most Canadian law schools. Part II is the most extensive; this is normal since in a federal state the distribution of legislative powers is the core of constitutional law.

Obviously the work is not intended to be a treatise as the authors say in the Preface. Their ambition was to give an "up-to-date selection of what

⁸ *Id.* at 301-02.

* A.B., 1954, University of California (Berkeley); J.D., 1959, Harvard Law School. Associate Professor, Political Science Department, University of Calgary.

¹ J. D. WHYTE & W. R. LEDERMAN, CANADIAN CONSTITUTIONAL LAW vii (1975).

the judges have said on the main issues of our constitutional law".² They have succeeded, and I am pleased to congratulate them. The plan is detailed enough; the cases selected (approximately 170 in all) are certainly an adequate "échantillonnage" of the important judicial decisions in constitutional law.

The first part of the work, as stated above, consists of general considerations. I note with interest that important passages of the McRuer Report, "le rapport Tremblay", the O'Connor Report, etc. are quoted together with doctrinal articles. One may only regret that more is not said about our parliamentary system. However, this in itself may constitute a huge book and I understand that the authors have concentrated their efforts on some major aspects such as legislative powers and human rights. The historical review made in Part I, together with the evolution of Canada, is indeed impressive. An endeavour has been made to represent the Quebec point of view and this in itself deserves compliment. The chapter on the Canadian judicial system is particularly complete and masterfully conceptualized.

Part II relates to the backbone of the Constitution. The analysis of the Federal General Power is quite adequate. So are most, if not all, chapters in that division. One may perhaps be surprised to see so few cases in the chapter devoted to "Property and Civil Rights in the Province". The reason is that the major cases also appear under other headings in the book, as the authors declare.³ I regret that a more lengthy and substantial comment has not been made on the "assises" of provincial autonomy.

The last part places the problem of the protection of human rights in a just perspective. The authors are concerned with "group rights", and the chapter pertaining to education and language is of great interest. The question of language today in Canada is of vital importance, and the authors realize it.

On the whole, the work of Professors Whyte and Lederman constitutes one of the best contributions to the study of constitutional law in recent years. No doubt the book will be used in our law schools. It is an excellent pedagogical instrument. The presentation is attractive; the printing is of first order; the size of the book is quite reasonable. The index is practical.

In conclusion, I cannot but recommend highly this book to students, to lawyers generally and to judges. One may hope that one day a comprehensive treatise in Canadian constitutional law will be written. Few federal states have devoted so much energy to the study and reform of their constitution as Canada. The number of federal-provincial conferences on the Constitution as well as the number of royal commissions on constitutional and related problems is considerable in this country. Not all of them have proved successful and effective. It might be that a treatise on the subject of Canadian constitutional law will not only be useful to law students and

² *Id.* at viii.

³ *Id.* at 581.

jurists generally but may help to render possible "la mise à jour" of our Constitution which has been so unfortunately interrupted at Victoria in 1971.

GERALD A. BEAUDOIN*

* * *

THE PRINCIPLES AND PRACTICE OF BUSINESS VALUATION. By Ian R. Campbell, with R. W. V. Dickerson and R. J. Reid. Toronto: Richard De Boo. 1975. Pp. 485. \$35.00.

At a casual glance, few lawyers might pick up this book, feeling that the subject matter is somewhat distant from their main field of interest. Those who do take the time to read it will find that they have stumbled on a real gem, useful to practitioners who may be involved in half a dozen different types of problems.

Valuation problems are constantly with the practising lawyer. One should have a grasp of the techniques involved unless one would blindly follow a third party's advice in dealing with the purchase and sale of a business, income tax, gift tax, succession duties, estate planning, takeovers, mergers, amalgamations and countless other transactions where it is essential to determine the value of a business at a particular point in time.

This book takes the reader by the hand and leads him through the problems of valuation so well that one almost believes he has achieved some degree of expertise by the time he has finished with the book. There is hardly a valuation situation that one can imagine which has not been considered in this volume.

Despite the title, this book appears to be directed primarily to the legal profession. It is noteworthy that at the end of the book one finds almost six full pages of cases cited, from Canada, the United States, Great Britain, Australia and other common law jurisdictions. The cases are not merely cited but are intelligently discussed to show why they should, or should not, be considered a factor in business valuation in Canada.

Not only are the cases the most recently decided ones on the subject, but the references to the federal corporation law is to the new Canada Business Corporations Act.¹ This ensures that the sections dealing with corporate law are not immediately outdated.

There is an added bonus in this book which should make it appealing to students and professors as well. A great many of the factors involved in valuation are tax related. The authors have devoted large portions of the book to discussions of tax cases as they apply to valuation. These discussions have an intrinsic worth to any student of taxation aside and apart

* Dean, Faculty of Law, Civil Law Section, University of Ottawa.

¹ Can. Stat. 1975 c. 33 (to become effective Oct. 1975).

from the valuation framework. For instance, in the chapter entitled, "Controlling and Minority Interests" there is a fifteen page discussion of control which is as good as any I have read in a text on taxation. The chapter on intangible assets gives one a good feeling for the nature of eligible capital property. The chapter on "Special Shares" has a fairly comprehensive discussion of the recent Canadian estate freeze cases from *Barber*² to the *Mann* case.³

Chapter 13 dealing with income tax, gift tax and succession duties is worth the price of the book and is an admirable guide to the meaning of the term "fair market value" as used in all those acts.

The beauty of this book is that there is something in it for almost every lawyer. A person who has little interest in valuations as such may still spend some time very usefully in reading this book for its comments on various tax and corporate provisions. Some of the sections will undoubtedly be utilized by students in tax and estate planning to clarify some of the more arcane aspects of those fields.

All in all, this is a "must" book for any lawyer who works in the corporate or tax area . . . a real contribution to Canadian legal literature.

ARTHUR DRACHE*

² *Barber v. Minister of Nat'l Revenue*, 41 Tax App. B. Cas. 27, 66 D. Tax Cas. 315 (1966).

³ *Minister of Fin. of British Columbia v. Mann*, [1974] Can. Tax Cas. 222 (Sup. Ct.).

* A.B., 1961, Brandeis; LL.B., 1966, University of Toronto; LL.M., 1969, Harvard. Chief, Personal Income Tax Section, Department of Finance; Associate Professor of Law, Queen's University; Lecturer in Law, University of Ottawa.