

PAFL was no more than a "tool of Yankee imperialism" in Latin America. On the contrary, at various times the Pan American Federation spoke out strongly and lobbied with the State Department against United States intervention in the Dominican Republic and Nicaragua. It also soundly condemned the dictatorship of Juan Vicente Gómez in Venezuela, to the considerable embarrassment of the State Department.

Although the Pan American Federation of Labor did not officially die until 1946, Snow makes clear that it virtually ceased to exist after its 1927 congress. With the death of Samuel Gompers the American Federation of Labor virtually lost interest in the PAFL. In the year following the 1928 congress of the PAFL, its Mexican affiliate, CROM, began a long period of division and decline which reduced its importance in Mexico and the hemisphere generally. Finally there developed in many of the other Latin American countries labor movements under Socialist, Communist, or other leftwing leaders who wanted nothing to do with the "reactionary" American Federation of Labor.

Snow has done an excellent job in researching the important sources of information on the history and activities of the PAFL. He writes well and has done a competent job of enlightening us about an important but neglected aspect of inter-American relations.

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ROBERT J. ALEXANDER

*Tax Reform and the Alliance for Progress.* By RAYNARD M. SOMMERFELD. Austin, 1966. University of Texas Press for the Institute of Latin American Studies. Tables. Appendices. Bibliography. Index. Pp. xiv, 217. \$5.00.

Sommerfeld, an assistant professor of accounting at the University of Texas, shows his shallow historical background in his Introduction, which explains the movement culminating in the Alliance for Progress without mentioning either Eisenhower's Declaration of Newport in 1960 or Juscelino Kubitschek's Operation Pan America. The Punta del Este Conference appears under a heading "The Presidential Meeting," although it was attended by finance ministers. Sommerfeld ascribes to social development a priority over economic development, whereas the Charter of the Alliance and its implementation have given equal weight to both.

Early chapters of the book deal with the laudable objectives of tax reform. There follow explicit comments on existing levels and distinctive features of income and excise taxes, customs duties, exemp-

tions, and the problems of tax administration. The later chapters present findings, recommendations, and the place of tax legislation in the context of other reform measures. Twenty-five statistical tables and illustrations supporting the author's conclusions come largely from publications of the United Nations, the International Monetary Fund, or the Interamerican Development Bank. The author's liberal, progressive views derive essentially from secondary North American sources. The bibliography contains two solitary items published in Latin America. It is lamentable that no professional journals or other Hispanic sources were deemed worthy of inspection. (A half dozen Pan American Union publications are cited.)

The author recommends to Latin American governments that they close income tax loopholes, concentrate on administrative deficiencies, and increase the take from sales, gifts, inheritances, luxuries, and capital gains. His tone often verges on the didactic, but he is modest enough to warn that comprehensive and intensive study of each country is still needed. He concedes that he has not dealt with criteria for governmental expenditures, clearly a "critically important part of tax policy" (p. 14).

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*La integración latinoamericana. Situación y perspectivas.* By RÓMULO ALMEIDA *et al.* Buenos Aires, 1965. Instituto para la Integración de América Latina. Banco Interamericano de Desarrollo. Tables. Notes. Pp. 217. Paper.

*Integration in Lateinamerika.* By FELIPE HERRERA *et al.* Zürich, 1965. Orell Füssli Verlag. Pp. 193. Fr. 24.50 (Swiss).

The two books under review consist of articles by Latin American officials of various inter-American institutions, with only one exception, a Swiss. The other writers include such well-known figures as Felipe Herrera, President of the Interamerican Development Bank, Sanz de Santamaría, President of CIAP (the Interamerican Committee for the Alliance for Progress), and Rómulo Almeida, once of LAFTA and more recently of the now defunct "Committee of Nine Wise Men" that was to review Latin American development plans.

The Central American Common market and the Latin American Free Trade Association are discussed in each volume. Concerning the former, the writers agree that integration efforts are proving successful and that the prospects for fuller integration are fairly good, including the coordination of fiscal and monetary policy and the