colony that easily demonstrates her themes of fluidity, diversity, and ambiguity. Between the 1740s and 1770s, Quakers, Presbyterians, and Anglicans competed, the urban elite quarreled with the frontier's Paxton boys, and imperial wars and slavery impelled white attention to racial difference. Taking her conceptual framework from historian William M. Reddy, Eustace sees emotion as a central component in power disputes, with emotions "mask[ing] continuing inequalities of power even as they maintained them" (p. 69). Her sources are private papers, especially letters, newspapers such as the *Pennsylvania Gazette*, and political proclamations, debates, pamphlets, and cartoons. Using these, she explores specific emotions—love, anger, sympathy, and grief—beginning each chapter with an individual's experience, which she then effectively interweaves with broader political issues.

Alexander Pope's words—"Reason the card, but passion is the gale" (p. 4)—indicate the book's thesis: initially, Pope and some colonists maintained that "all passions were natural and that self-love was the source of social good" (p. 57), with passion usefully instigating the "gale" of action. Opposed to this were a general unease with the self, Quaker association of passion with war, and elite fear of an impassioned lower class. Political crises, especially concerning the frontier, led many Pennsylvanians gradually and hesitatingly to associate passion with manliness and civility, until by the time of the American Revolution Thomas Paine proclaimed that citizens of all classes possessed the same passions, to the polity's benefit. The need for a common revolutionary spirit did not, of course, end debates about passion's uses or resolve anxiety about selfishness, but significant shifts had occurred.

Although she is attentive to women's experience, Eustace's treatment of gender mainly concerns masculinity; in line with the work of Caleb Crain, Sarah Knott, and Toby L. Ditz, she finds that for eighteenth- century men gender was a prime consideration in the presentation of self to society. But there was no one concept of manliness: age, class, religion, and political purpose influenced whether men wept or assertively protected their honor. Equally ambiguous were associations of race and feeling. Eustace is particularly perceptive in her analysis not only of white views of Native Americans but also of Native Americans' understanding of appropriate emotion. Her work supports historians' increased emphasis on the French and Indian War, which clearly played a major role in developing concepts of masculinity, race, and emotion.

Emotion being her subject, Eustace's meticulous exploration of feeling's intersections with gender, race, class, and a variety of power plays situates her book in the new history of emotion, but it is equally grounded in the older history of ideas. As she puts it, "The subject of this study, then, is not the internal *experience* of emotion, but rather the external *expression* of emotion through language" (p. 12). Her thoughtful discussions of how colonists employed different words to describe what they should feel provide a model of textual analysis. With 479 pages of text, Eustace has provided extraordinary detail on a hugely complex, important, and ambiguous subject. Her ideological framework will prove essential as other historians examine emotion's "internal *experience*." In their most private as opposed to public moments, did Americans express and experience their feelings differently?

As both history of emotion and history of ideas, this work leaves the impression that even as passion became more important theoretically to Pennsylvanians, they were often calculating in its use. Eustace's own language is telling as she describes colonists' approach to emotion: a "kind of doubleness" and "an interesting dodge in elite exchanges about emotion" (p. 81); "strategic ambiguity" in expressing love (p. 149); and elite efforts to "appropriate desirable traits of anger" (p. 155). Authenticity was difficult at a time of emotional regulation. Eustace has effectively established emotion as a prime tool for negotiating power, and as a result, historians should hesitate to label the eighteenth century the "Age of Reason" (a phrase that always was inappropriate for an era culminating in revolution). But neither was it an "Age of Emotion," if we understand that phrase to denote the free expression of inner feeling; colonial society was clearly a long way from nineteenth-century Romanticism. Rather, the eighteenth century appears to have been an age of performance and political calculation.

MARTHA TOMHAVE BLAUVELT
College of St. Benedict/St. John's University

ALVIN RABUSHKA. *Taxation in Colonial America*. Princeton: Princeton University Press. 2008. Pp. xx, 946. $60.00.

At $60.00, this nearly one-thousand-page book packed full of data, with a dozen figures and over a hundred tables, is a bargain. For a half century after the emergence of professional history in the United States in the 1880s, patterns of taxation and finance in the thirteen British colonies that revolted in 1776 were popular subjects for doctoral dissertations, and by 1950, virtually every colony had one or more monographs devoted to its financial system. For the past sixty years, however, colonial historians, even while turning out many sophisticated studies of overseas trade, the money supply, commodity production, labor systems, land distribution, and economic development, have largely ignored this important subject. Alvin Rabushka has set for himself the formidable tasks of pulling together the information in all these older studies, of mastering much of the more recent literature on the economic dimensions of Britain's North Atlantic continental empire. By adding mountains of material from his research in state archives and published documentary collections to produce "an analysis of taxes in all thirteen colonies for the entire colonial era" from 1607 to 1775 (p. xix). The author's neglect of the social context and cultural meaning of the developments he describes, his cursory treatment of local taxation (a severely understudied subject), and

his omission of a few significant taxes (such as the quit rents paid to the Fairfax family by all landholders in the Northern Neck of Virginia, about a fifth of that colony's occupied lands), gainsays the "definitive" status for the work that its dust jacket claims.

Nonetheless, the volume is one that scholars will find enduringly useful. Its core consists of five chronological parts: (1) the long founding era to 1688, (2) the period of the Atlantic wars from 1688 to 1714, (3) the decades of salutary neglect and relative peace from 1714 to 1739, (4) the time of the world-wide wars from 1739 to 1763, and (5) the years just before the War for Independence from 1763 to 1775. Within each of these parts, the author uses a standard organization. Three sectional chapters on New England, the middle colonies, and the southern colonies respectively follow an opening chapter on British taxation. Within each sectional chapter, Rabushka proceeds, one by one, to discuss each colony, providing, insofar as data permit, an account of monetary conditions, a description of taxes levied and collected by Britain and the provincial government, and an informed estimate of the annual tax burden for each provincial polity. He then compares the experience of each section with the metropolitan experience. This organization is useful for its systematic presentation of information in a form that the user can easily consult. Indeed, the study's main utility is in providing in a single volume a guide to the many kinds of taxes imposed on each colony, by whose authority, on what objects or endeavors, upon which categories of the population, and yielding how much revenue.

If the volume is rich in detail, it is disappointing in its interpretive payoff. Well-read specialists in early American history will be familiar with all the main themes running through or implicit in it: the use of tax abatements and incentives to lure settlers to the colonies, the widespread settler evasion of taxes and trade regulations, the variations in tax systems as a consequence of local conditions, the creative use of paper currency to solve liquidity problems and meet public revenue needs, the difficulties of enforcing unpopular metropolitan regulations in the colonies, the limited scope of colonial governments and the small size of colonial civil establishments, the escalation of taxes during wartime, and the great disparity between the per capita tax burdens in Britain and the colonies. Nor will they be surprised to learn that the American Revolution "was a tax revolt, first and foremost" (p. 868), or that "it was less the amount than the principle of taxation without local consent that animated colonial opposition to Britain" (p. 756) after 1764, albeit they might want to ask precisely what it was about that principle that made American resisters hold it so dear.

Indeed, along with the volume's modest interpretive reach, the author's devotion of almost thirty percent of his text to a general discussion of the metropolitan political background, the formal structure of metropolitan and colonial governance, metropolitan colonial policy, and the imperial and colonial constitutions suggests that Rabushka is not primarily addressing specialists, although they will be the book's primary users. He needed to master those subjects before he wrote his book, but even if they were drastically condensed and updated, these sections would only benefit the uninformed. These sections are, moreover, at odds with the best recent work on the dynamics of British imperial governance, which no longer privileges government prescriptions over settler agency.

Jack P. Greene
Johns Hopkins University

Benjamin L. Carp. *Rebels Rising: Cities and the American Revolution*. New York: Oxford University Press. 2007. Pp. ix, 334. $35.00.

That cities and their residents played a significant role in fomenting the American Revolution is hardly a new theme. Carl Bridenbaugh's largely descriptive *Cities in Revolt: Urban Life in America, 1743–1776* (1955) offered the first major assertion, and Gary B. Nash's masterful work, *The Urban Crucible: Social Change, Political Consciousness, and the Origins of the American Revolution* (1979) emphasized the role of class consciousness, especially among artisans and the working class, both in framing revolutionary ideals and in the conflict that followed from those ideals.

This book does not replace Nash's work but offers a different and equally valuable perspective from which to appreciate the role of cities in the founding era. Although class plays a role in Benjamin L. Carp's analysis, this is not a book about class consciousness. In some respects, Carp harks back to the Chicago sociologists of the 1920s and 1930s as he emphasizes the crucial role of urban space in forming a revolutionary consensus in the increasingly diverse and divided colonial city.

Where Nash focused on three cities—Boston, New York, and Philadelphia—Carp studies those cities and adds Newport, Rhode Island, and Charleston, South Carolina, thus covering the five largest cities in colonial America. Carp selects a representative space in each of these cities and takes the reader inside those spaces to watch and understand how the colonists transformed themselves from loyal British subjects to revolutionaries. He uses three major crises that increasingly stoked the colonists' rebellious spirit—the Stamp Act (1765), the Townshend Acts (1767), and the Tea Act and Intolerable Acts (1774)—to demonstrate how, through the making and unmaking of coalitions, and the employment of local and regional networks, urban residents led not only their cities, but their respective regions, and eventually other colonies to revolt against British authority.

Mobilization is a key theme in this book revealing how colonists turned thought and rhetoric into action. Drawing upon a long history of political agitation, the merchants, artisans, and printers organized, voiced their grievances, cajoled, fought with, and eventually persuaded a cross-section of fellow citizens to join them in the streets. It was a messy and sometimes violent process of negotiation, confrontation, and, ultimately, con-

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