Book Notes


This book, by two Duke University law professors, is the first separate text on this subject in more than a decade, and a good many important developments—such as the marital deduction provisions of 1948, the power of appointment changes of 1951 and the 1954 changes in the life insurance provisions—have taken place in the interval. The two taxes are individually considered, the estate tax being treated in Part I (618 pages) while the gift tax is the subject of Part II (218 pages). In addition there is a Part III (143 pages) entitled “Tax Planning for Estates.” The authors have written a scholarly and readable work of interest to both students and practitioners, and this last part particularly should prove valuable to the general practitioner.


In December, 1954, New York University held a three day sesquicentennial celebration of the Code Napoleon, which was voted into law on March 21, 1804. The eighteen papers presented at the celebration by as many different authors are published in this commemorative volume. They discuss the Code in relation to contemporary problems. Among the topics included are statutory interpretation, contracts, family law, property and public law.


The autobiography of a man who left a New York corporate law practice at the age of 46 to become an economics professor at Rollins College and then, years later, returned to the practice as a civil liberties lawyer.


This Eighth Annual Copyright Law Symposium contains the four student papers judged best in the eighteenth successive year of the Nathan Burkah Memorial Competition. The papers and their authors (with schools in parenthesis) are: “Piracy in High Places: Governmental Publications and Copyright Law” by Maurice B. Stiefel (George Washington); “Protection of Comic Strips” by Nathan Newbury III (Harvard); “The Universal Copyright Convention and the United States: A Study of Conflict and Compromise” by William G. Wells (University of Illinois); and “Depreciation and Income Aspects of Copyright Under the Internal Revenue Code of 1954” by Stephen E. Strom (University of Missouri).

H. H. L.

(332)