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Book Reviews

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BOOK REVIEWS

GOVERNMENT LITIGATION — CASES AND NOTES. By David Schwartz and Sidney B. Jacoby, Washington: Georgetown University Law Center, 1960. Pp. xxviii, 456. This mimeographed work was put together by its co-authors, in connection with pioneer courses in litigation concerning the United States, taught by them at Georgetown University Law School and the New York University School of Law. Its beneficial use in connection with a course of that content is obvious. However, it would be a great mistake to infer that their book is of only limited academic interest, and of no interest to the legal practitioner, save possibly those in the Washington, D. C. area.

Quite the contrary is true. This book should be of significant value, not only to the student contemplating membership at the bar, but to experienced practitioners throughout the nation. The expanding power and the proliferation of functions exercised by the federal government affecting the lives, property and interests of citizens everywhere, guarantees a continuing increase in litigation involving the federal government, either as plaintiff or defendant. The reviewer has in mind here, not only the court controversies which arise as the result of the decisions and regulations of federal administrative agencies, but also those disputes which grow out of those functions of government in which the United States acts in what has been loosely but generally described a "proprietary capacity." For example, suits against the United States for breach of contract under the Tucker Act have been stimulated since World War II by the expanded defense production and space programs; as the tax structure increases in severity and complexity, court contests in the area of federal income and estate taxation multiply; and the Federal Tort Claims Act, a statute of fairly recent vintage, now provides an additional, substantial, and increasing contribution to the flow of government litigation.

It is no longer just the Washington practitioner, therefore, who has the obligation of familiarizing himself with the special procedures, the precedents, and the rules which are peculiarly applicable to suits in which the United States is a party. I believe it clear that a knowledge of the skills required in conducting litigation with the federal government can no longer be regarded as the pressing requirement and special talent of the "Washington lawyer" alone.

The book written by Professors Schwartz and Jacoby is, I believe, a scholarly recognition of that indisputable fact. As a consequence, the authors have taken pains to treat in illuminating but compact detail all the important aspects of government litigation. Suits under the Tucker Act in the Court of Claims, problems under the Federal Tort Claims Act, discovery against the government, the dangerous results of false and fraudulent claims, conflict of interests, and other important problems in the general field, are all covered. Moreover, this is done in a manner which is especially professional and informative for a case book, where orderly presentation of subject matter so often suffers because of the inherent limitations of the case method as an instrument of lucid exposition.

In addition to the major areas covered by the authors, sections of their book are devoted to: the organization of the Department of Justice; the procedure for settling cases with the government; the hazards of the contingent fee; the problem of standing to sue; and the complexities of the government, or an officer of the government, as indispensable parties. In each of their discussions of these subjects, as well as the other major areas covered in their book, the authors have provided generous editorial notes. Almost without exception, these are meaty, worthwhile insertions which merit the attention of the reader. In many instances they are sure to provide him with references to other cases and law review articles that helpfully fill out the coverage of the particular subject under examination.

This is more than an excellent case book. It is a worthwhile reference tool. The student who masters its contents will be in a better position to understand the

problems that arise when one finds himself engaged in litigation with the United States than is now possessed by many practicing lawyers in this country. For those attorneys whose law school days are long behind them, this work is by no means superfluous. Far from it. I recommend that even the busiest lawyers take time out to at least skim through it. Even a cursory reading should convince him that sooner or later he will find himself engaged in a case that will require him to consult this book for the invaluable assistance that it is sure to provide, regardless of the particular problems involved in his client's suit against the United States.

*Alfred L. Scanlan**

TAXATION OF DEFERRED EMPLOYEE AND EXECUTIVE COMPENSATION. Edited by Henry Sellin. Englewood Cliffs, N.J.; Prentice-Hall, Inc., Pp. xiii, 720. $19.50. The general practitioner, it is assumed, heretofore has had infrequent requirement for exploring the vague recesses of "deferred compensation"—except for the harrowing and all too frequent experience of having the payment of his own fees indefinitely deferred. Today, however, virtually every corporation whose stock is traded on the major exchanges has at least one plan of employee incentive involving the concept of deferred income and many offer their principal executives a confusing but intriguing multiplicity of deferred benefits. This progression of economic emphasis on deferrals has spread outward to the hinterland of small business. Current annual compensation has become the least significant of managerial perquisites in the barter for and the piracy of executive talent by businesses, large and small.

In the fondly recalled days of yesteryear before private property lost its privacy, the ambitious executive employee could retain, subject only to his own habits of thrift, a substantial portion of his earnings and the compounding thereof. With the advent of the high cost of living and the higher costs of government, the excess dollars previously devoted to thrift became the target of governmental absorption under our income tax structure. At the same time, and with the divorcement of management from ownership, the economic system developed a fifth estate of professional management. The best among them commanded a high exaction for their services, although such persons became mere conduits for the free flow of money from the employer through the bank account of the executive into the treasury of his government. This resulted in what has been termed the "plight of the payroll millionaire."

During his active business years, our executive became accustomed to a standard of living which he could sustain only from current compensation and since his excess dollars were absorbed by taxation, it became virtually impossible for him to create an estate and to provide a similar standard of living for himself in retirement. At the same time, he was told, and believed, that the phantom of security represented an obtainable personal objective. On every side he was advised that the welfare state wished him to be socially secure in old age or bereavement, but, at the same time, the welfare state required an exaction of a significant portion of his working years, thereby depriving him of the opportunity to provide his own welfare posture. Apparently neither the welfare state nor the individual executive realized that "security," at best, is a diaphanous and ephemeral promise for tomorrow, when today alone is secure. Very few have grasped the accuracy of an observation of Sister M. Madeleva, C.S.C., in her *Conversations with Cassandra,* where she states: "We must educate (students) to the fact that we are secure only when we can stand everything that can happen to us." Security, therefore, is internal and not external. Nevertheless, the man who has executive talent and

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capacity to barter negotiates and struggles for a deferred compensation program.

Accordingly, it becomes the role of the lawyer to "imagine" and translate into economic fact through legal format this basic objective. It is the role of the lawyer to compose the deferred compensation contract, perhaps more accurately termed a "coronary contract" in that the executive thereby plans to secure a future which he may not live to enjoy. It behooves the practitioner to have this modern merchandise on his shelf. Just as books on history are a substitute for personal longevity, this treatise on the taxation of deferred compensation is the lawyer's substitute for extensive professional experience in this field.

In this volume, Mr. Henry Sellin, as executive director of the New York University Institute on Federal Taxation, has combined the art of communication with the science of federal taxation. His annual New York University-sponsored assembly on federal taxation, and the annually published version of those proceedings is a blend of platform and audience participation. Accordingly, Mr. Sellin has the opportunity to appraise the best of our tax talent and to draw upon the resources of those who have thought and worked through this area of specialized legal pursuit. In this volume Mr. Sellin has gathered together the crisp thinking and collective experience of his contributors, who are geographically and professionally diversified, but unanimously informed. Among them are lawyers, certified public accountants, pension consultants, and actuaries. The names of his contributors, many of whom are well known as a result of other contributions to the profession, herewith follow:

Samuel N. Ain of New York
Kenneth W. Bergen of Boston
Norman Block of Greensboro, North Carolina
Abraham Briloff of New York
John A. Cardon of Washington, D.C.
Herbert H. Chaice of New York
Andrew H. Cox of Boston
Stephen T. Dean of Orlando, Florida
John V. Duncan of New York
Richard C. Flesch of New York
Edward A. Fogel of New York
Sidney M. Gewanter of New York
Emanuel L. Gordon of New York
Lapsley W. Hamblen, Jr. of Lynchburg, Virginia
Barbara Gordon Hering of New York
William C. Hill of Washington, D.C.
William M. Horne of New York
William E. Jetter of New York
Vivian G. Johnston of Mobile, Alabama
Robert S. Lane of New York
John B. Leake of Philadelphia
Bernard V. Lentz of Philadelphia
John R. Lindquist of Chicago
John Lowndes of Orlando, Florida
Richard G. Moser of New York
John P. Persons of New York
Leon L. Rice, Jr. of Winston-Salem, North Carolina
Edward S. Schlesinger of New York
Walter A. Slowinski of Washington, D.C.
Harry Yohlin of Philadelphia
James B. Zischke of San Francisco
Joseph L. Laster of Scranton, Pennsylvania

Mr. Laster, perhaps, makes the most significant contribution to the entire book with his monumental subject index, supplemented by a table of cases and of statutory references, as well as regulatory and ruling references. It has been noted that virtually any man can write a book (although we should doubt it in this instance), but only a genius can compile an index.

The ambit of the book embraces three general categories of deferrals: first, non-qualified plans for deferred compensation, by which it is meant those plans

which do not require statutory qualification as such; secondly, qualified pension and profit-sharing plans; and lastly, stock options, both those qualifying under the Internal Revenue Code as restricted stock options and those which do not have a statutory basis of tax treatment. The book consists of 27 chapters, 646 pages, supplemented by the index and tables.

The obvious advantage of any "deferred compensation" plan resides in the fact that income is deferred from those years of active service, during which the tax bracket of the employee is particularly substantial, to those years of retirement when, normally speaking, the tax bracket is lower and the exemptions are greater. Thus "deferred compensation" is also "deferred taxation." The non-qualified form of deferred compensation generally embraces an employement contract under the terms of which a portion of the compensation, which otherwise would be paid to the executive on a current basis, is deferred for payment until his retirement. The retirement benefits generally are payable either for a fixed interval of time subsequent to retirement or on an annuity basis for the life of the employee, beginning at retirement, and in the latter instance generally with a fixed benefit for a stipulated number of years irrespective of death of the employee during his retirement interval. Under such plans the employer does not obtain an income tax deduction for the deferral until the deferral is actually paid. Until February 1, 1960, the Internal Revenue Service had refused publicly to express an administrative policy with respect to such plans. Such plans, dependent upon the particular circumstances involved, were repeatedly attacked by the Internal Revenue Service on a variety of theories embracing concepts of "constructive receipt," and the so-called doctrine of current "economic benefit." Each of these theories of attack, which in essence would accelerate the income of the employee notwithstanding an absence of receipt of cash funds by him, was repudiated and rejected by the various courts. Chapter 1 of the volume by Mr. Bergen entitled "Non-qualified Plans for Executives" reviews the history of these attacks and the successful defense against the same by the taxpayer. The premier decision was that in the case of *Commissioner v. Oates*,[1] first tried in the U. S. Tax Court which found in favor of the taxpayer. The case was appealed to the Circuit Court of Appeals for the Seventh Circuit, which affirmed the Tax Court decision and repudiated the concepts of "cash equivalent" and "economic benefit" theories in holding that a retired general life insurance agent was to be taxed only on actual receipt of renewal commissions paid by his insurance company even though the insurance agent might have taken such renewal commissions after retirement as they normally would have fallen due rather than to have the same spread in fixed equal monthly instalments over a stipulated interval.[2]

Ultimately the Internal Revenue Service, which had non-acquiesced in the *Oates* decision, withdrew its non-acquiescence and issued its Revenue Ruling 60-31 on February 1, 1960. Under this Revenue Ruling, which explores by illustration five separate case adventures in deferred income, the Internal Revenue Service confirms that tax liability is to be paid only upon receipt of the deferred funds by the taxpayer unless the amounts deferred are earmarked through escrow or otherwise set apart in trust for the employee.

Such plans frequently provide for death benefits to the employee's beneficiary in the event of premature demise before retirement, as well as a death benefit on account of his post-retirement demise to the extent of the unrealized portion of his annuity. These death benefits, of course, are subject to federal estate tax and also subject to federal net income tax, as ordinary income, in the hands of the beneficiary recipient. Frequently such plans are supported by employer-owned life insurance contracts on the life of the employee, with the premiums generally equating the amount which would have been paid in current compensation in the

1 18 T.C. 570 (1952).
2 207 F.2d 711 (7th Cir. 1953).

absence of the deferral. In this manner death benefits are materially enhanced. The caveat is expressed that the insurance policy should be owned solely by and payable solely to the employer in order to avoid the tax taint of a currently vested property right in the employee. Under Internal Revenue Code Section 101, the insurance proceeds are not taxable income to the employer-beneficiary even though the insurance proceeds represent an appreciation or non-taxable profit by reason of being in excess of the cumulative net premiums paid for the insurance contract. However, when the insurance proceeds derived by the employer are paid out to the deceased executive's beneficiary, the same are paid and received as compensation and accordingly a tax deduction inures to the employer. In this manner it is possible to step up the death benefits payable by approximately twice the amount of the insurance recovery. Thus from an after-tax position, the employer equates its cash flow and is in an after-tax net cost position substantially equal to the position it would have been in had it paid the deferral as current compensation. The same principles of tax-free receipt of insurance funds and tax deductible payouts apply with respect of retirement benefits if the employer is in a position to hold the insurance contract as a paid-up policy, with dividend additions, subsequent to the retirement date and until the ultimate demise of the retired executive. In the latter instance the position of the employer must be actuarially calculated in advance in order to equate its net cost after taxes and, of course, the employer must be in a cash position to pay the retirement benefits from "other funds," permitting the insurance contract to remain intact until the ultimate demise of the executive, and at that point obtain the employer's deferred recovery.

Interesting speculations can be developed as to the effect of non-qualified deferred compensation plans upon such extraneous benefits as social security, the capital gains position of lump sum payouts on retirement from qualified pension or profit-sharing plans, and upon the amount of compensation against which benefits under qualified pension and profit-sharing plans are to be computed. It would appear that, with appropriate language usage in the deferred compensation contract, loss or diminution of benefits from these extraneous items can be avoided.

Chapter 3, contributed by Mr. Lapsley W. Hamblen, Jr., deals with the life insurance facets of underwriting non-qualified deferred compensation plans.

Mr. Harry Yohlin was the author of Chapter 4, pertaining to "Payments to Widows of Employees or Executives." The case of *Reed v. United States*[3] has stimulated widespread interest among lawyers as to the availability of widow's gratuities, on a tax-exempt basis to the recipient and a deductible basis to the employer of the deceased, as to amounts in excess of the statutory allowance of $5,000 established by Internal Revenue Code Section 101(b).

There has been a growing usage of various forms of stock bonus plans, consisting of stock of the employer. Such plans may involve principles of deferred compensation, except that the deferral is in stock of the employer corporation instead of in money. The shadow stock plan, with sundry valuables upon the general theme, has been adopted in many instances so that an executive employee has the benefit in dollars, on a deferred basis, of increases in the valuation of the employer's stock but without the necessity of investment. These plans are covered in Chapter 2 by Mr. Bernard V. Lentz and are considered in detail at Chapter 23, a treatise by Mr. William M. Horne, Jr., upon the usage and tax position of restricted stock options, being the type of stock option most frequently utilized in larger corporations whose stock is the subject of active trading or listed on one of the exchanges. The restricted stock option, of course, is a familiar device in that it has appeared in the Internal Revenue Code since 1950 and presently is to be found at Section 421 of the Internal Revenue Code of 1954, as amended. The novel and extremely technical subject of the effect of corporate changes

3 262 F.2d 876 (4th Cir. 1958).

(acquisition and separations) on restricted stock options is discussed in Chapter 24, by Mr. Richard C. Flesch.

The usage of Internal Revenue Code-sanctioned stock options largely has been limited to companies whose stock has a readily ascertainable market value as a result of active trading. Since an adjudication of market value of stock on the date of the granting of the option is an indispensable ingredient to the tax advantages which inure to Code-sanctioned restricted stock options, smaller and closely held corporations have found it impossible or impracticable to use the Code-sanctioned type of stock option. Accordingly, stock options of a style which do not coincide with the requirements of Section 421 have been developed for use by smaller and closely held corporate employers. This subject is carefully treated at Chapters 25 and 26, contributed respectively by Mr. Edward S. Schlesinger and by Messrs. John B. Leake and Gerald A. Gleeson, Jr. The income and estate tax consequences of stock options to the estate and heirs of the deceased optionees is treated at Chapter 27 by Messrs. Richard G. Moser and John P. Persons.

In respect of stock options which do not qualify under Section 421, it is of importance to note that, subsequent to the preparation of this volume, the Treasury has issued additional or amended regulations which further enhance the utility of so-called unrestricted or non-qualified stock options. Perhaps even the larger corporate employers to whom Section 421 options are readily available because of the ascertainable market value of their stock, will come to find greater benefits in a sundry variety of stock option plans which do not qualify under the statutory provisions of Section 421. In the first instance, the discount in a Section 421 stock option represents a non-deductible loss to the employer and a consequent diminution of the equity of its shareholders, whereas under various option plans which do not qualify under Section 421, the discount represents a deductible expense to the employer. In turn this enables the employer to grant, at the same after-tax cost, a discounted purchase price for the stock under the option in approximately twice the amount of the statutory allowance of discount under Section 421. In addition, the employee, under certain of these plans, will have no reportable income until the stock is rendered available to him on a deferred basis and therefore he is enabled to make disposition of the stock in order to meet the then income tax burden which is inherent to the discount which he received. His opportunities for capital gain and his avoidance of investment are co-equal under both the restricted stock option and the unrestricted stock option plans.

This volume treats extensively with pension, profit sharing and stock bonus plans which are qualified under Section 401 of the Internal Revenue Code. Chapters 5 through 22 of the volume are dedicated to a detailed analysis of the broad tax and economic advantages of such plans, as well as a thorough treatment of specialized problems which arise in this connection. The chapter titles are indicative of their content and range from the general to the particular as follows:

Chapter 5. Factors to consider in selecting and establishing qualified deferred compensation plans.
Chapter 6. Qualifying a pension or profit-sharing plan under the Internal Revenue Code.
Chapter 7. Disclosure requirements: registration; reporting, informing employees.
Chapter 8. Contributory and non-contributory plans: deductibility of contributions.
Chapter 9. Pension and profit-sharing benefit formulas; their service and compensation basis; integration with social security; collateral benefit relationships; formula combinations.
Chapter 10. Problem in the administration of plans: flexibility; amendments; terminations.
Chapter 11. Relative merits of funded and unfunded plans: combined funded and unfunded plans; methods of funding; invest-

ments available and advisable; problems of the employee trust as stockholder.

Chapter 12. Actuarial aspects of organizing and administering pension plans.

Chapter 13. Accounting problems of pension and profit-sharing plans.

Chapter 14. Income tax consequences to employee-beneficiaries of pension and profit-sharing plans.

Chapter 15. Income, estate and gift tax consequences to the beneficiaries of employees under pension and profit-sharing plans.

Chapter 16. Multi-employer pension and profit-sharing plans: union negotiated plans.

Chapter 17. Effects of corporate acquisitions on pension and profit-sharing plans.

Chapter 18. Effect of corporate separations on pension and profit-sharing plans.

Chapter 19. Pension and profit-sharing plans for close corporations; the import of Subchapter S.

Chapter 20. Pension and profit-sharing plans for associations taxable as corporations: their value for professional persons.

Chapter 21. Pension and profit-sharing plans for foreign employees and foreign subsidiaries.

Chapter 22. Deferred compensation plans and the non-employee stockholder.

It is abundantly clear that qualified pension, profit-sharing and stock bonus plans afford the greatest bundle of tax protection and the largest umbrella of tax shelter yet offered. In the first instance, this plan enables the conversion of that which, in the absence of such plan, would constitute ordinary income, into capital gains. It further enables the compounding of the trust fund without income tax burden so that, in effect, a tax-free vehicle is provided for all of the years of active service, together with earnings thereon. Moreover, the employer obtains a current deduction as opposed to the non-qualified deferred compensation plans. In addition, such plans may provide a supplemental thrift investment opportunity for its participating employees whereby an employee may invest his after taxed excess dollars without subsequent income tax upon the yield or appreciation thereof and with only a capital gain treatment upon lump sum distribution at time of retirement. Finally, there is also gift tax and federal estate tax shelter under such plans so that a prematurely deceased employee may cause his company contributed fund and its earnings to be paid to his beneficiary without federal estate tax consequence.

One naturally may ask, therefore, why should the lawyer consider or give study to the non-qualified deferred compensation arrangements when the qualified plans enjoy these specialized and highly publicized tax benefits. The answer lies in the fact that qualified pension, profit-sharing and stock bonus plans must be set up and operated in such manner as to avoid discrimination in favor of shareholders, officers and highly paid employees. Although such people are not forbidden to participate in such qualified plans, the plans cannot discriminate in their favor. Hence the advantage of the non-qualified deferred compensation plan resides in the employer's capacity to discriminate as he sees fit in order to compensate the executive whose particular talents and capacity render such extra compensation advisable. Thus non-qualified deferred compensation plans generally are overriding plans, used primarily to supplement existing qualified plans.

This volume warrants the attention of lawyers everywhere since the economic premium in today's market is a premium upon personal service. The utilization of some or all of these arrangements has become an economic necessity, spawned from the crazy quilt of our tax structure and incubated by the piratical competition of companies, large and small, seeking the services of a glamorous fifth estate, the professional executive.

We conclude with a reference to the dedication of this volume, which reads: "To the Tax Practitioner without whom this book would yet be deferred."

*James F. Thornburg**

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THE KOHLER STRIKE: UNION VIOLENCE AND ADMINISTRATIVE LAW. By Sylvester Petro. Henry Regnery Company: Chicago, 1961. Pp. vii, 118, $3.00. Sylvester Petro has long been recognized as an authority on labor law. He has been a professor of law at New York University since 1950, and has served as a specialist in labor and anti-trust law and as a consultant on labor matters since 1944. In addition to four books, Mr. Petro has authored numerous law review articles, including his contribution to the 1960 Labor Symposium issue of the NOTRE DAME LAWYER.[1]

The Kohler Strike is Mr. Petro's most recent work. This bitter, almost legendary strike has attracted considerable public interest through wide press and news coverage. In his description of the background, the actual progress of the strike, and the NLRB decision the author takes a clearly delineated point of view. No reader could possibly overlook Mr. Petro's management-oriented approach.

The book is divided into three parts. In Part I, entitled, *Kohler and the Auto Workers Union,*[2] the author discusses the company itself, that is, its origin and growth, the sequence of events before the strike, the violence and bargaining sessions at the beginning of the strike, and lastly, the attempted nationwide boycott of Kohler products. The author places the greatest emphasis on the violence which accompanied the strike. He chronicles the beatings of individual non-strikers, the harrassment of these non-strikers at their homes and the importation of UAW "organizers" from Detroit. This is followed by a narrative of the progress of the bargaining sessions which later formed one of the basis for the NLRB decision in favor of the union.[3]

In Part II,[4] Mr. Petro dissects the NLRB ruling which found the Kohler Co. guilty of unfair labor practices which in turn had the effect of prolonging the strike. In a step-by-step analysis of each of the grounds of decision as set out by the NLRB, the author puts forth the countervailing management view concerning: (1) a three-cent wage increase granted on April 5th, the day the strike began, (2) the company's delay or failure to supply certain wage information requested by the union, (3) the "discharge" of the striking temporary shell department employees, (4) the company's attitude in the September negotiations with Judge Murphy and the union, (5) the increase granted on August 5th, 1955, and (6) the company's offer to cancel the discharge of one Alex Dottei.

It is in Part III[5] that the author is able to preach his sermon. The third part, *The Deeper Issues,* is largely a political tract. In turn Mr. Petro brands the NLRB a "kangaroo court," decries administrative law as ineffectual and expensive, and advocates the returning of labor disputes to federal courts in order to avoid "the bumbling interventions of the NLRB."[6] Following this tirade are two appendices[7] setting out letters from the union and the Kohler Co. which had played a part in the earlier bargaining sessions.

The Kohler Strike is certainly not a book of widespread legal interest. The issues involved in the strike itself, that is, union violence and management refusal to bargain, do not present novel legal questions. The most intriguing aspect of this book is the convincing style in which Mr. Petro writes. It is quite possible that a reader unfamiliar with the history and progress of the Kohler strike or unsure of the application of labor law to the issues involved would be totally swayed by the author's approach. After reading this brief but bitter indictment of both the NLRB and the UAW it is difficult to believe that another side to this question exists. In view of this fact it is interesting to read Chapter 13 of Robert F.

1 35 NOTRE DAME LAWYER 603 (1960).
2 Text at 1.
3 128 NLRB 1062 (1960).
4 Text at 46.
5 *Id.* at 90.
6 *Id.* at 111-112.
7 *Id.* at 113.

Kennedy's *The Enemy Within*[8] which contains a widely differing account of the same events. The decision as to which is the most credible authority is up to the reader. At the present time the legal battle has not been put to rest as the Federal Court of Appeals has not yet made a ruling in its review of the NLRB opinion.

Certainly Mr. Petro is an articulate and respected spokesman for the position he represents. Even the most critical reader would be forced to admit this. Standing alone this is sufficient reason for reading this brief but absorbing book.

James K. Stucko

ANCIENT ROMAN STATUTES. By Allan Chester Johnson, Paul Robinson Coleman-Norton, and Frank Card Bourne (Eds.). Austin: University of Texas Press, 1961. Pp. xxi, 290. $15.00. This work is the second volume in a series entitled *The Corpus of Roman Law,* which is being published under the general editorship of Dr. Clyde Pharr of the University of Texas. The object of the series is to provide new, accurate English translations, with annotations, of all the existing Roman legal sources. The first volume of the series was *The Theodosian Code.*

The title of the present work, *Ancient Roman Statutes,* is a bit misleading, as the book contains many items which are really not statutes at all — treaties, administrative decrees, pontifical decisions, and so forth. One assumes that the title was chosen for lack of a better word. At any rate, the book attempts to include "all the pertinent" non-codified sources of Roman law.

Items are presented in strict chronological order, without arrangement as to subject, enacting authority, or origin. There is, however, a comprehensive index which should be adequate for the student who wishes to find information on particular topics. Each document is preceded by a brief summary of the events surrounding its enactment, and followed by annotations to differing editorial opinions as to translation, construction and reliability.

By the authors' own statement, *Ancient Roman Statutes* is written for the "nonclassical scholar," who presumably lacks the linguistic and bibliographical equipment to study the documents in the original. One suspects that even a classical scholar, in a weak moment, might be tempted to consult the book, owing to its admirable collation of the opinions of different editors, and its comprehensive listing of sources. However, it is "lawyers, political scientists, sociologists, economists, historians, and students of cultures in general," who are the avowed audience.

The work begins with the laws of King Numa and ends with the reign of Augustulus in the West (if reign it can be called) and of Justinian I in the East. Future volumes will deal with the considerable body of Eastern legislation, which includes most of what we have come to call "Roman law."

Physically, *Ancient Roman Statutes* is a good-looking book, done up in full folio size with a pleasant blue binding. The pages are off-white for easier reading and are printed in reasonably large type, although the myopic scholar will undoubtedly have some difficulty with the footnotes.

All in all, it would appear that the scholars of Texas have done an admirably comprehensive job. What cannot be found in the book itself can probably be discovered in sources indicated in the plentiful footnotes, indices, and tables. To the "nonclassical scholar" who has need of Roman legislation on, say, the farm problem, we commend this book.

Joseph P. Summers

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8 KENNEDY, THE ENEMY WITHIN, Pp. 254-284.

BOOKS RECEIVED

BIOGRAPHY

MY LIFE IN COURT. By Louis Nizer.
Garden City: Doubleday & Co., 1961, Pp. 524. $5.95.

CONFLICT OF LAWS

THE CONFLICT OF LAWS AND THE STATUTE OF FRAUDS. By Raymond J. Heilman. Seattle: University of Washington Press, 1962. Pp. ix, 180, $4.75.

EDUCATION

PUPIL AND TEACHER SECURITY. By Harold P. Ballf and Harry A. Ballf. Walnut Creek, California: Ballf Publications, 1960. Pp. xi, 87. $3.75.

INTERNATIONAL LAW

INTERNATIONAL CLAIMS: THEIR ADJUDICATION BY NATIONAL COMMISSIONS. By Richard B. Lillich.
Syracuse: Syracuse University Press, 1962. Pp. xiv, 140. $5.00.

LAW AND MINIMUM WORLD PUBLIC ORDER: THE LEGAL REGULATION OF INTERNATIONAL COERCION. By Myres S. McDougal and Florentino P. Feliciano.
New Haven: Yale University Press, 1961, Pp. xxvi, 872 $12.50.

JURISPRUDENCE

FREEDOM AND THE LAW. By Bruno Leoni.
Princeton, New Jersey: D. Van Nostrand Co., 1961. Pp. vii, 204. $6.00.

PHILOSOPHY

THE ART OF THINKING. By Dagobert D. Runes.
New York: Philosophical Library, 1961. Pp. 90. $2.75.

THE IDEA OF FREEDOM, (2 vols.). By Mortimer J. Adler.
Garden City: Doubleday & Co., 1961. Pp. xxvii, 689. $7.50.

TORTS

TORT AND MEDICAL YEARBOOK. By Albert Averbach and Melvin M. Belli.
Indianapolis: Bobbs-Merrill Co., 1961. Pp. xxxvi, 749. $——.

WORKMEN'S COMPENSATION

INJURY AND RECOVERY IN THE COURSE OF EMPLOYMENT. By Earl F. Cheit.
New York: John Wiley & Sons, 1961. Pp. xviii, 377. $11.75.