

VOLUME 65
NUMBER 7

HEMEROTECA
SALA 2
ESTANTE 38
TABLA

HARVARD LAW REVIEW

MAY 1952

Articles

- THE CHALLENGE OF A MODEL PENAL CODE . . . *Herbert Wechsler*
- DEPRECIATION OF PROPERTY PURCHASED
SUBJECT TO A LEASE *Raymond Rubin*
- CONSERVATION OF OIL AND GAS *Howard R. Williams*

Comment

- REPRISALS AGAINST AMERICAN JUDGMENTS? . . . *Kurt H. Nadelmann*

Notes

- Section 107(a) and the Partnership
- Dividends from Contributed Capital and Protection of Preferred
Shareholders
- De Novo Judicial Review of State Administrative Findings
- Land Subdivision Control

HARVARD LAW REVIEW

VOLUME 65

MAY 1952

NUMBER 7

CONTENTS

With the Editors vii

ARTICLES

- The Challenge of a Model Penal Code *Herbert Wechsler* . . . 1097
Depreciation of Property Purchased
Subject to a Lease *Raymond Rubin* . . . 1134
Conservation of Oil and Gas . . . *Howard R. Williams* . 1155

COMMENT

- Reprisals against American Judg-
ments? *Kurt H. Nadelmann* . 1184

NOTES

- Section 107(a) and the Partnership 1193
Dividends from Contributed Capital and Protection
of Preferred Shareholders 1203
De Novo Judicial Review of State Administrative Findings 1217
Land Subdivision Control 1226

RECENT CASES

- Admiralty**—Torts—Master Supplied with Defective Equipment Cannot Re-
cover under Jones Act for Injury Resulting in Part from His Neglect of Duty to
Keep Equipment in Repair (*Walker v. Lykes Bros. S.S. Co.*, 2d Cir. 1952) . . . 1238
Arbitration and Award—Arbitration Contracts and Submission—United States
Arbitration Act Does Not Apply to Collective Bargaining Agreements (*Amalgamated
Ass'n of Street Elec. Ry. & Motor Coach Employees v. Pennsylvania Greyhound
Lines, Inc.*, 3d Cir. 1951) 1239
Bankruptcy—Chandler Act—Corporate Twin of Bankrupt Not Barred from
Voting as Creditor in Election of Trustee (*Schwartz v. Mills*, 2d Cir. 1951) . . 1241
Conflict of Laws—Torts to Foreign Realty—Action for Injury to Realty
Entertained although Land Situated in Another State (*Reasor-Hill Corp. v. Harri-
son*, Ark. 1952) 1242
Corporations—Rights and Powers of Minority Stockholders—Holder of Few
Shares Denied Expensive Net Asset Valuation in Appraisal Proceeding (*Matter of
Marcus*, N.Y. 1951) 1243
Federal Courts—Rules of Civil Procedure—Amended Rule 54(b) Interpreted
to Give District Judge Discretion to Render Appealable His Orders Disposing of
Claims (*Bendix Aviation Corp. v. Glass*, 3d Cir. 1952; *Flegenheimer v. General
Mills, Inc.*, 2d Cir. 1951) 1245
Income Taxes—Corporate Dividends and Distributions—Two-Class Stock Divi-
dend Not Taxable even though It Altered Dividend and Liquidation Rights of
Most Stockholders (*Wiegand v. Commissioner*, 3d Cir. 1952; *Tourtlot v. Com-
missioner*, 7th Cir. 1951) 1247

Income Taxes — Deductions: Business Expenses — Husband Cannot Deduct Rent and Royalties Paid to Wife Following Gift and Leaseback of Business Property (<i>White v. Fitzpatrick</i> , 2d Cir. 1951)	1250
Income Taxes — When Items Become Income or Are Deductible — Employer-Owned Annuity Fully Taxable to Employee in Year of Transfer to Him (<i>Elliott C. Morse</i> , T.C. 1952)	1252
Insurance — Rights of Beneficiary — Settlement between Beneficiary and Insurance Company Providing for Payment of Life Insurance Proceeds to Third Party on Death of Beneficiary Held Invalid Testamentary Disposition (<i>Hall v. Mutual Life Ins. Co.</i> , N.Y. Sup. Ct. 1952)	1253
Public Utilities — Regulation: in General — Regulation Providing for Discontinuance of Telephone Service on Police Recommendation “Unreasonable” under Federal Communications Act (<i>Katz v. American Tel. & Tel. Co. and Chesapeake & Potomac Tel. Co.</i> , FCC 1951)	1255
Quasi-Contracts — Recovery for Benefits Conferred without Contract — Tax Saving to Subsidiary Resulting from Use of Consolidated Returns Cannot Be Recovered by Ex-Parent (<i>Western Pacific R.R. Corp. v. Western Pacific R.R. Co.</i> , 9th Cir. 1951)	1256
Radio and Television — Exclusion of Radio Facilities from Legislative Hearing Violates Freedom of the Press (<i>Asbury Park Press, Inc. v. City of Asbury Park</i> , N.J. Super. Ct. 1951)	1258
Restraint of Trade — Robinson-Patman Act — FTC Cosmetic Trade Practice Rules Interpret Statutory Requirement of “Proportionally Equal Terms” to Permit Alternative Services or Allowances (<i>FTC Trade Practice Rules for the Cosmetic and Toilet Preparations Industry</i> , 1951)	1261

BOOK REVIEWS

Friedmann: Law and Social Change in Contemporary Great Britain	<i>Louis L. Jaffe</i>	1264
Biddle: The Fear of Freedom	<i>Arthur E. Sutherland, Jr.</i>	1269
Haviland: The Political Role of the General Assembly		
Schwebel: The Secretary-General of the United Nations: His Political Powers and Practice	<i>Louis B. Sohn</i>	1271
Selected Essays on Family Law	<i>J. Warren Madden</i>	1274

BOOK NOTES

Heller: The Sixth Amendment to the Constitution of the United States	
Wood: Due Process of Law 1932-1949	1276
Smith: The Power Policy of Maine	1278
Hopkins: Dred Scott's Case	1279

The HARVARD LAW REVIEW is published monthly eight times a year, November through June, at Gannett House, Cambridge, Mass. Entered as second-class matter June 23, 1948, at the Post Office at Boston, Mass., under the Act of March 3, 1879.

Subscriptions: \$5.50 per annum payable in advance, \$1.00 a number; back numbers \$1.50; foreign \$6.00 per annum payable in advance, \$1.10 a number; back numbers \$1.60 each.

If subscription is to be discontinued at expiration, notice to that effect should be sent; otherwise it will be renewed as usual.