

# FORDHAM LAW REVIEW

VOLUME LI

DECEMBER 1982

NUMBER 3

## CONTENTS

### ARTICLES

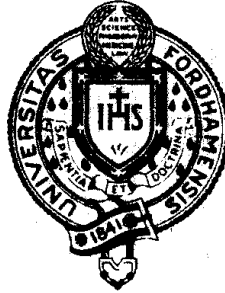
- BARRISTERS AND JUDGES IN ENGLAND  
TODAY ..... *Rt. Hon. Sir Robert Megarry* 387
- RULE 10b-5 OMISSIONS CASES AND THE INVESTMENT  
DECISION ..... *Mark A. Helman* 399

### NOTES

- WITHDRAWAL FROM CONSPIRACY: A CONSTITUTIONAL ALLOCATION OF  
EVIDENTIARY BURDENS ..... 438
- IRS ACCESS TO TAX ACCRUAL WORKPAPERS: LEGAL CONSIDERATIONS  
AND POLICY CONCERNS ..... 468
- A PROPOSED "BEST INTERESTS" TEST FOR REMOVING A CHILD FROM THE  
JURISDICTION OF THE NONCUSTODIAL PARENT ..... 489
- JUDICIAL RELUCTANCE TO ENFORCE THE FEDERAL FALSE STATEMENT  
STATUTE IN INVESTIGATORY SITUATIONS ..... 515
- DETERMINING THE PROPER SCOPE OF SECTION 2113(b) OF THE FEDERAL  
BANK ROBBERY ACT ..... 536

# FORDHAM LAW REVIEW

2  
38



## ARTICLES

BARRISTERS AND JUDGES IN ENGLAND TODAY

*Rt. Hon. Sir Robert Megarry*

RULE 10b-5 OMISSIONS CASES AND THE INVESTMENT DECISION

*Mark A. Helman*

## NOTES

WITHDRAWAL FROM CONSPIRACY: A CONSTITUTIONAL ALLOCATION OF EVIDENTIARY BURDENS

IRS ACCESS TO TAX ACCRUAL WORKPAPERS: LEGAL CONSIDERATIONS AND POLICY CONCERNS

A PROPOSED "BEST INTERESTS" TEST FOR REMOVING A CHILD FROM THE JURISDICTION OF THE NONCUSTODIAL PARENT

JUDICIAL RELUCTANCE TO ENFORCE THE FEDERAL FALSE STATEMENT STATUTE IN INVESTIGATORY SITUATIONS

DETERMINING THE PROPER SCOPE OF SECTION 2113(b) OF THE FEDERAL BANK ROBBERY ACT