

## NOTE FROM THE EDITOR

The *Alaska Law Review* is pleased to present our June 2018 issue, the first in our thirty-fifth volume. If there is one word that describes this issue, it is “new.” The following article, notes, and review discuss new legislation, new legal resources, new criminal procedure, and new opportunity. By highlighting these new developments, it is our hope that this issue can assist our readers in their practice and understanding of the law.

In *The 2017 Tax Act and Settlement Trusts*, Bruce N. Edwards provides valuable insight into how Congress’s 2017 tax reform legislation created an important new tax-deduction opportunity for Alaska Native Corporations. Mr. Edwards, who consulted with native corporations and members of Congress through the legislative process, argues that the changes to the tax code should allow native corporations to take better advantage of settlement trusts. Mr. Edwards is a tax principal at Sorensen & Edwards, P.S., in Seattle, and holds a J.D. from the University of Washington Law School as well as an LL.M. in taxation from New York University School of Law.

Samuel G. Gottstein reviews W. Clinton “Buck” Sterling’s forthcoming annotated bibliography, called “Sources of Alaska Legal History,” in *Review: A New Legal Resource for Alaska*. Drawing from his experience as a student note author and a two-time judicial clerk in Alaska, Mr. Gottstein highlights the benefits of Mr. Sterling’s work and suggests that it work will become an indispensable resource for students, practitioners, and historians of Alaskan law. Mr. Gottstein is currently an assistant public defender in Anchorage and earned his J.D. at Boston College Law School. Mr. Sterling is the public services librarian at the Alaska State Court Law Library’s Anchorage branch.

In our first student note, *Fresh Eyes: Young v. State’s New Eyewitness Identification Test and Prospects for Alaska and Beyond*, Savannah Hansen Best highlights how the Alaska Supreme Court embraced scientific research in creating a more probing and reliable test for the admissibility of eyewitness identifications. Mrs. Best contends that by joining other states in lending greater consideration to how psychological processes may affect eyewitness identifications, Alaska has taken a meaningful step toward ensuring due process for its citizens. Mrs. Best received her J.D. from Duke University School of Law in May of 2018.

Our second student note, *Breaking Barriers to Renewable Energy Production in the North American Arctic*, shines a light on the problem of expensive electricity from diesel generators in North America's rural Arctic villages. Henrik Strand examines programs that have been created in the United States, Canada, and other parts of the world, and suggests ways that the Alaskan government and Alaska Native Corporations can work to overcome barriers that have stood in the way of developing renewable energy above the Arctic Circle. Mr. Strand received his J.D. from Texas A&M School of Law in May of 2018.

This issue of *Alaska Law Review*, as with all of our previous issues, is freely available on our website, [alr.law.duke.edu](http://alr.law.duke.edu). There, anybody can access PDFs of all of our content, which are both printable and searchable. We hope that you will visit our site, and continue to engage with the journal. We always welcome your comments, responses, and feedback; please feel free to email us at [alr@law.duke.edu](mailto:alr@law.duke.edu).

We also invite you to join us in Anchorage on October 12, 2018, for *Alaska Law Review's* third symposium, which will recognize Alaska's forthcoming sixtieth year of statehood by discussing the state's constitution. We are excited to bring together insightful voices—judges, academics, and practitioners—for meaningful and informative discussion. To learn more, please visit [alr.law.duke.edu/symposium](http://alr.law.duke.edu/symposium), and email our staff at [alr@law.duke.edu](mailto:alr@law.duke.edu)

On behalf of my peers on the *Alaska Law Review* editorial staff, I hope that you enjoy this issue. It is a privilege to participate in this service for the Alaskan legal community. We thank the Alaska Bar Association for its confidence in Duke University School of Law, and thank all of our readers for your interest and support.

*Michael A. Rosengart*  
*Editor-in-Chief 2017-18*