

BOOKS RECEIVED

AESOP IN THE COURTS. By *Aaron Stever*. New York: Law-Arts Publisher, 1971. Pp. 388.

Once upon a time there sat on the New York Appellate Division a wise and learned justice. His skill on the bench was not limited to deciding questions of law, but extended to perceptive insight into the lives of those with whom he shared his forum. Not content to limit his writing to ordinary judicial prose, the justice recorded his impressions in a series of fables. In these short, entertaining tales, which first appeared in the *New York Law Journal*, his Honor portrays the American legal system with a clarity usually unknown to those who grapple with the likes of the Rule Against Perpetuities. Sometimes, in fact, the picture is all too vivid with the moral attached becoming only part of the lesson to be learned.

MORAL: *The Justice is not blind.*

THE INCOME TAX: HOW PROGRESSIVE SHOULD IT BE? A debate by *Charles O. Galvin* and *Boris I. Bittker*. Washington: American Enterprise Institute for Public Policy Research, 1969. Pp. 180.

This debate pits Dean Charles O. Galvin, arguing for a flat rate on a much broader base of income, against Professor Boris I. Bittker, who campaigns for even greater progressivity. The debate opens with a disagreement over whether a proportional tax structure would indeed result in less complexity and whether tax incentives are satisfactory allocators of national resources.

Unfortunately, Dean Galvin also proposes a subsistence level personal exemption, which results in an overall progressive rate structure, and thus avoids a critical issue that might have been discussed—the relative fairness of the proportional and progressive rate structures. Both debaters advocate a form of progressivity, although Galvin does not seek a wholesale redistribution of income through tax policies. Lacking this discussion, one must agree with Professor Bittker's assertion that one's ideas about the inherent desirability of progressivity are really nothing more than intuition and a "judgment [resting] upon everything that goes to make him a political and social animal."

LABOR COURTS AND GRIEVANCE SETTLEMENT IN WESTERN EUROPE. Edited by *Benjamin Aaron*. Berkeley: University of California Press, 1971. Pp. 342.

The second in a series of three works in a comparative study of European and American procedures for settling labor disputes, this book contains an analysis of procedures utilized in France, West Germany, Sweden, and Italy. It comprises four essays, one by an expert from each country. While not professing to be an encyclopedic treatment of the subject, each of the essays sets forth in detail the range of grievance settlement procedures available. Attention is also focused on the special peculiarities and history of each country which makes those procedures workable. The analyses of the authors also include opinions as to the strengths

and weaknesses of their respective systems. The approach taken in each instance focuses on use of the pre-litigation remedies of conciliation, mediation, and arbitration, as well as the structure and function of the courts, including labor courts in all cases except Italy. This book should prove of interest both to those who advocate labor courts in the United States and those who favor a return to a system under which all labor disputes are submitted initially or ultimately to regular courts for adjudication.

LAWYERS FOR PEOPLE OF MODERATE MEANS. By *Barlow F. Christensen*. Chicago: American Bar Foundation, 1970. Pp. 209.

This study highlights the increasing conflict between the demands for legal services of an urbanized/suburbanized society and the legal profession's attitudes toward providing such services which were developed when the paradigm lawyer was the sole practitioner in a small town. The author posits that equality before the law must include equal opportunity to obtain legal services, and that it is incumbent upon the profession to provide the equality. Observing that the needs of large business clients are adequately met and that the government is undertaking to provide services to the indigent, the author argues that the legal needs of persons of moderate means have not been met and are only awaiting a system which can tap the reservoir of demand.

Mr. Christensen recognizes that present practice modes are prohibitively expensive and examines solutions to this problem from two angles—means of reducing expenses, and new attitudes toward public contact. He surveys recent thought in legal insurance, inclusion of fees in recoveries, the value of specialty practices, the need for paralegal services, and the advisability of allowing lawyers to "advertise" in various manners. While the book provides little information which is not available elsewhere in bits and pieces, the author has provided a creditable overview of the necessity and means for developing new professional attitudes and standards to meet the changing demands for legal services.

NEEDED CHANGES IN INTERNAL REVENUE CONFLICT RESOLUTION PROCEDURES. By *L. Hart Wright*. Chicago: American Bar Foundation, 1970. Pp. 89.

This relatively short study focuses on the need for change at each administrative level of the IRS—including the ruling publication procedure. Wright contends that the need for analysis of the administrative process is heightened when it is observed that only two percent of contested deficiencies find their way into the courts. Changes are recommended which will ensure efficiency, convenience, justice and uniformity in the conflict resolution process. Attention is devoted to the needs of both unsophisticated and unrepresented taxpayers and to the corporate giants.

PRELUDE TO WORLD POWER. By *Foster Rhea Dulles*. New York: Collier Books, 1971. Pp. 238.

The period between the outbreak of the Civil War and the advent of the twentieth century heralded the emergence of the United States as a major political force. *Prelude to World Power* focuses on the people and events which so dynamically shaped American foreign policy during

those crucial years. Mr. Dulles' highly readable account of the diplomatic maneuverings behind such history-making occurrences as the attempted European intervention during the Civil War, the Spanish-American conflict, and America's waxing imperialism is heightened by vivid excerpts culled from contemporaneous documents and newspapers. This analysis of America's diplomatic coming-of-age is particularly timely in light of the current debate concerning the proper goals of United States foreign policy.

A PRIMER ON THE LAW OF DECEPTIVE PRACTICES. By *Earl W. Kintner*. New York: MacMillan, 1971. Pp. 593.

The third of three primers by Earl W. Kintner, former Chairman of the Federal Trade Commission, is intended as an introduction to the law of unfair business practices for the businessman and student. As with Kintner's earlier primers (*An Antitrust Primer*, 1964; *A Robinson-Patman Primer*, 1970), the book does not purport to constitute a comprehensive treatise with exhaustive footnote citation. Neither does it purport to teach businessmen how to be their own deceptive business practices lawyer. Rather it is designed to heighten the businessman's awareness of the law before he embarks on a contemplated course of action, so that he might better utilize the skills of a business law specialist.

The initial chapters of the book detail the largely unsuccessful efforts of common-law courts and state legislatures to combat abuses in consumer marketing, and the resulting emergence of the Federal Trade Commission as the principal federal enforcement agency charged with combatting unfair or deceptive practices in commerce. The bulk of the book consists of a categorization of those business practices which the FTC and the courts have found to be unfair or deceptive, with particular emphasis on advertising. Also examined are recent federal and state enactments regulating consumer credit. Numerous appendices set forth the major statutes, cases and FTC guidelines which are the basis of the law of deceptive practices.

PROFESSIONAL CORPORATIONS HANDBOOK. Chicago: Commerce Clearing House, 1971. Pp. 1074.

When in 1969 the Internal Revenue Service conceded tax status to organizations formed under state professional corporation statutes (Professional Service Corp., IRS Tech. Info. Release No. 1019 (Aug. 8, 1969)), the professional finally achieved a position equal to his counterpart in the business world. The professional corporation, however, still involves certain problems which are not common to other associations. The *Professional Corporations Handbook* provides exhaustive details, including forms and check lists, of how to form a professional corporation while avoiding the pitfalls of such incorporation. In addition, this compact volume includes basic source material such as state statutes, Internal Revenue Code and Regulation provisions and an annotated bibliography of books and articles on professional corporations.

THE SELF-INFLICTED WOUND. By *Fred P. Graham*. New York: The MacMillan Company, 1970. Pp. 332.

The Supreme Court correspondent for the *New York Times* narrates and evaluates the history, nature, context and consequences of the "due process revolution" in the area of

criminal procedure effectuated by the Supreme Court in the 1960's. The leading decisions in the area of search and seizure, post conviction review, electronic eavesdropping, identifications, and police interrogations are examined in reference to their impact on effective law enforcement and the degree to which protection of individual rights was actually produced. The great concern over increasing crime, the consequent outcry by the police and the public against the reforms of the Court, and the subsequent congressional reaction are also described in detail.

While generally approving the spirit of the revolution, the author argues that too often the Court unnecessarily constitutionalized rigid rules of criminal procedure and thereby aborted adequate development of the law on a case by case basis. The *Miranda* decision, for example, is characterized as "The Self-Inflicted Wound" because it produced massive backlash against the Court and did not materially increase assurances that a statement to the police by a criminal suspect will be actually voluntary.

Textbooks:

CASES AND MATERIALS ON SOCIAL WELFARE AND THE INDIVIDUAL. By *R. Levy, T. Lewis, and P. Martin*. Mineola: Foundation Press, 1971. Pp. 1594.

COMMERCIAL LAW: CASES AND MATERIALS (with statutory supplement). By *V. Countryman and A. Kaufman*. Boston: Little, Brown & Co., 1971. Pp. 772.

READINGS IN AMERICAN LEGAL HISTORY. Edited by *Mark DeWolfe Howe*. New York: DaCapo, 1971. Pp. 528.

WATER RESOURCE MANAGEMENT. By *C. Meyers and A. Turlock*. Mineola: Foundation Press, 1971. Pp. 975.