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## Book Notes

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## BOOK NOTES

**THE WARREN COURT AND THE PUBLIC SCHOOLS.** By H.C. Hudgins, Jr. Danville, Illinois: The Interstate Printers & Publishers, Inc., 1970. Pp. 178. \$4.95.

The most judicially active period in the nation's history has just concluded with the retirement of Chief Justice Warren. In the area of education alone, the Supreme Court rendered more decisions than all previous sessions of the Court from 1789-1953. While much confusion remains about what the Court did and did not decide in the field of education, Professor Hudgins' work represents a complete, coordinated coverage of this phase of judicial history. His study is divided into three major subject headings: religion, segregation, and academic freedom. Following introductory and background material is a review of each case. Common points of law are analyzed and interpreted from all cases in a given subject area. The significant legal principles are then derived, and implications for educators are identified. Because of its timeliness and objectivity the book could prove useful to school board members, school administrators, teachers and parents.

**FEDERAL INCOME TAXATION OF PARTNERS AND PARTNERSHIPS.** By John S. Pennell and John C. O'Byrne. Philadelphia: Joint Committee on Continuing Legal Education of the American Law Institute and the American Bar Association, 1971. Pp. 371. \$11.50.

This revision of the authors' 1957 volume is designed to guide the attorney confronted by the tax problems of the partnership entity. A comprehensive review of the substantive law is interspersed with examples presenting the operation of the law in context. The book encompasses the Internal Revenue Code of 1954, relevant statutes, regulations, revenue rulings, leading cases, and most importantly, the changes effected by the Tax Reform Act of 1969. The progression of topics treated in the text constitutes a logical exposition of the subject. The authors begin with basic definitions, then examine partnership organization and operations and thereafter trace the taxation aspects of a partnership through: shifting of partnership interests; liquidation of a partner's interest; death of a partner; unrealized receivables and

inventory items; family and limited partnerships; and incorporating the partnership.

**THE ROSENBLUTH CASE: FEDERAL JUSTICE ON TRIAL.** By Rosemary Reeves Davies. Ames, Iowa: The Iowa State University Press, 1970. Pp. 252.

Although this case has faded from memory with much of the history of the 1920s, its political significance becomes obvious as the author chronicles the fate befalling a young Army captain charged with the murder of a fellow Army officer during World War I at Camp Lewis, Washington. The book details the ordeal Rosenbluth suffered when he was charged by the Department of Justice in 1921, more than three years after the death occurred. His efforts to clear his name occupied the next four years and involved the War Department, the Bureau of Investigation, and many prominent Americans in military and political life. Northwest historians will enjoy the author's detailed account of the grand jury proceedings and subsequent trial which took place in Tacoma in the early 1920s. However, any reader would benefit from a reading of one man's personal struggle for vindication of one of the Justice Department's earlier travesties.

**CREATIVE ESTATE PLANNING.** By Harold G. Wren. New York: Practising Law Institute, 1970. Two Volumes. Pp. 1196. \$30.00.

In our tax-structured society, a failure to plan adequately for the estate can dissipate the work of a lifetime. As many attorneys are aware, good estate planning is a creative art and one of the most rewarding services the practitioner can perform. Dean Wren's comprehensive two-volume work provides basic tools and much of the know-how required to create a well planned estate. Subjects treated extensively include wills, life insurance, future interests, pension plans, trusts, provisions for minors, and disposition of the family enterprise and corporate holdings. Washington attorneys should note the author's helpful hints on drafting the widow's election in a community property state.

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**BUSINESS LAW PRINCIPLES AND CASES.** By Roland A. Anderson, Walter A. Kumpf, and Robert E. Kendrick. Cincinnati: South-Western Publishing Co., 1971 (Fifth edition) Pp. 1204.

This revision is a comprehensive, authoritative, logically organized and student-oriented presentation of today's law of business transactions and relationships. The major areas of business law are covered in sufficient depth that the student will gain a meaningful understanding of the principles involved in later courses. Recent cases illustrate the impact of the Uniform Commercial Code on sales, security devices and commercial paper. The changing emphasis in business law is reflected in the addition of new sections on consumer protection, franchises, computers, credit cards, and environmental pollution.

**TAX PLANNING OF REAL ESTATE.** By Paul E. Anderson. Philadelphia: Joint Committee on Continuing Legal Education of the American Law Institute and the American Bar Association, 1971. Pp. 276. \$8.50.

The author has updated and expanded the original 1957 *Handbook* to include subsequent amendments to the Internal Revenue Code, changes effected by the Tax Reform Act of 1969, and recent judicial decisions. Written to supply a guide to the principles of federal tax incidence on real estate transactions, the book features examples of these to aid the attorney in analyzing and evaluating clients' problems. The author's clarity and explication of basic principles combine to make a very lucid and readable work; technical phrases and tax-law jargon have been avoided. Substantively, the book's topics reflect the spectrum of tax problems likely to be encountered in real-property transactions, such as: purchase or other acquisition; ownership; sale, exchange and other disposition; mortgages; leases; subdividers and dealers.