

Editorial Section

Follow this and additional works at: <http://digitalcommons.law.umaryland.edu/mlr>

Recommended Citation

Editorial Section, 17 Md. L. Rev. 137 (1957)

Available at: <http://digitalcommons.law.umaryland.edu/mlr/vol17/iss2/4>

This Editorial Section is brought to you for free and open access by the Academic Journals at DigitalCommons@UM Carey Law. It has been accepted for inclusion in Maryland Law Review by an authorized administrator of DigitalCommons@UM Carey Law. For more information, please contact smccarty@law.umaryland.edu.

Maryland Law Review

Published Winter, Spring, Summer, and Fall by Maryland Law Review, Inc.
Copyright, 1957, by Maryland Law Review, Inc.
\$3.00 Per Current Volume \$1.00 Per Number
Member, National Conference of Law Reviews

STUDENT EDITORIAL BOARD

ROGER D. REDDEN, *Editor*

ARNOLD M. WEINER, *Casenote Editor*

LOWELL R. BOWEN, *Recent Decisions Editor*

J. ELWOOD ARMSTRONG

LEONARD BLOOM

RICHARD R. BURGEE

P. McEVoy CROMWELL

ROY DRAGONE

CARL A. DURKEE

CHRISTOPHER H. FOREMAN

SAMUEL LYLES FREELAND

ROBERT JAMES GERSTUNG

DAVID H. GILBERT

BERTRAM M. GOLDSTEIN

MARTIN B. GREENFELD

VINCENT R. GROH

LEROY HANDWERGER

ROBERT F. HOCHWARTH

RICHARD E. LOVELL

DENE L. LUSBY

GILBERT ROSENTHAL

J. M. ROULHAC

HERBERT A. SEIDMAN

STANLEY L. SELIGMAN

RICHARD R. SIGMON

RONALD M. SMULLIAN

DAVID R. STAMBAUGH

G. KENNETH REIBLICH, *Faculty Advisor*

EDWIN W. LOWE, *Editorial Secretary*

THE EDITOR'S PAGE

To those blessed with a romantic vein, the arrival of spring may mean the blossoming of shrubs and the blooming of garden tours. But to many attorneys spring is especially significant as the herald of an infuriating tussle with other people's tax worries. Though the problems discussed in this issue of the REVIEW are not as seasonal as the renaissance of the daffodil, the articles section is dedicated to those who toil late in the night in search of a reasonable solution to the "impossible" taxation snarls of others.

If, as Benjamin Franklin suggested, the only certain things in this world are death and taxes, man's most inescapable burden must be the death tax. Inspecting the history of that burden in Maryland and suggesting ways to lighten it, H. Vernon Eney, partner in the Baltimore firm of Venable, Baetjer and Howard, has provided a valuable,

critical index to a field never before definitely studied in this journal. Having served on the Tax Revision Commissions of 1941 (Rawls) and 1951 (Case), he now offers some fresh views on death tax revision not covered in the commission reports. A member of the Baltimore Bar since 1929, the year he received his LL.B. degree from the University of Baltimore, Mr. Eney was an Assistant Attorney General for Maryland from 1938 to 1940, and a former member of the Maryland Commission on Uniform Laws (1947-1951). He is an elected member of the American Law Institute, and has served on the Court of Appeals Standing Committee on Rules from its establishment in 1946 to date.

Contrasted to Mr. Eney's broad survey is Murray H. Rothaus' meticulous study of one word in federal income taxation—"prepaid". Dissecting the limbs of judicial error, Mr. Rothaus makes it clear that the concept of "prepaid income" has suffered an appalling judicial "humpty-dumptying" — in defining the phrase, the courts have been more than masters in forcing it to mean what they wish. An accounting major at Johns Hopkins University (B.S., 1953) who specialized in federal taxation at the Harvard Law School (LL.B., 1956), he has been particularly interested in the language barrier between the worlds of law and finance. A member of the Baltimore City Bar, Mr. Rothaus is currently serving with the Air Force as a First Lieutenant in the Judge Advocate General's Department.

NEWS OF THE LAW SCHOOL

The annual banquet of the Alumni Association held on Saturday, March 30, in the Emerson Hotel, was attended by 285 alumni, seniors, and guests. Leon H. A. Pierson, United States District Attorney for the District of Maryland and the newly elected President, served as toastmaster. Delivering the principal address, the Honorable Hall Hammond, Associate Judge of the Court of Appeals, made a slashing attack on petty litigation before the Court of Appeals and suggested that the remedy for the Court's crowded docket lies not in the creation of additional judgeships, but in eliminating from the Court's consideration the cases not proper for its determination (for the entire address, see the *Daily Record* of April 8, 1957).

Honors and awards were bestowed upon members of the graduating class by Dean Roger Howell. MARYLAND LAW REVIEW certificates for work as members of the Editorial Board went to Roger D. Redden, Editor; Arnold M. Weiner,

Casenote Editor; Lowell R. Bowen, Recent Decisions Editor; J. Elwood Armstrong, Leonard Bloom, Richard R. Burgee, P. McEvoy Cromwell, Carl A. Durkee, Christopher H. Foreman, Robert James Gerstung, Bertram M. Goldstein, Vincent R. Groh, Gilbert Rosenthal, Herbert A. Seidman, Stanley L. Seligman, Richard R. Sigmon, Ronald M. Smullian, David R. Stambaugh, and Gerard Wm. Wittstadt, board members. Elected to the Maryland Chapter of THE ORDER OF THE COIF National Honor Society for scholarship in the law were: Leonard Bloom, Lowell R. Bowen, Christopher H. Foreman, James D. Peacock, Herbert A. Seidman, Arnold M. Weiner, and Charles Yumkas. THE ELIZABETH MAXWELL CARROLL CHESNUT PRIZE for scholarship in the broad sense was awarded to Arnold M. Weiner. The SAM ALLEN MEMORIAL PRIZE in memory of Harry Samuel Allen of the Class of 1950 was presented to Lowell R. Bowen. The NU BETA EPSILON FRATERNITY AWARD for excellence in legal writing went to Roger D. Redden. For proficiency in the law of real property, Russell White received the LAWYERS TITLE INSURANCE CORPORATION PRIZE. Dean Howell announced the election of the Honorable Frederick W. Brune, Chief Judge of the Court of Appeals, to honorary membership in THE ORDER OF THE COIF and presented him with the membership certificate and key.

At a short business meeting, the followed Officers and Executive Committee were elected for the ensuing year:

<i>President</i>	LEON H. A. PIERSON, '23 —	Baltimore
<i>First Vice-President</i>	BENJAMIN ROSENSTOCK, '25 —	Frederick
<i>Second Vice-President</i>	HON. EMORY H. NILES, '17 —	Baltimore
<i>Third Vice-President</i>	HON. LAYMAN J. REDDEN, '34 —	Denton
<i>Secretary-Treasurer</i>	G. KENNETH REIBLICH, '29 —	Baltimore

EXECUTIVE COMMITTEE

MARY ARABIAN, '44.....	Baltimore
THOMAS N. BERRY, Esq., '40.....	Cumberland
CLAYTON C. CARTER, Esq., '46.....	Centreville
HON. JOSEPH L. CARTER, '25.....	Baltimore
HAMILTON P. FOX, JR., Esq., '47.....	Salisbury
J. HAROLD GRADY, Esq., '42.....	Baltimore
W. ALEXANDER LOKER, Esq., '33.....	Leonardtown
W. ALBERT MENCHINE, Esq., '29.....	Baltimore County
J. HODGE SMITH, Esq., '29.....	Rockville
HON. C. AWDRY THOMPSON, '40.....	Cambridge