CONTENTS

A NOTE FROM THE EDITOR ........................................ iii

LEADING ARTICLES

FEDERAL TAX CONSEQUENCES OF ALIMONY AND SEPARATE MAINTENANCE PAYMENTS
By Paul D. Lagomarcino ........................................ 179

DESIGNING A DEFERRED COMPENSATION PROFIT SHARING PLAN FOR A SMALL COMPANY
By Donald C. Lubick ........................................... 222

CONSPIRACY REVISITED
By Richard Arens ................................................... 242

NOTES AND COMMENTS

The Ability of an Individual Employee to Sue an Employer on a Collective Bargaining Agreement .... 270
The Right of Privacy and Due Process of Law ............. 283
Niagara Power Legislation ........................................ 298
Special Statutory Treatment for Sexual Psychopaths .. 304

RECENT DECISIONS

Agency—Employer Held Liable in Respondeat Superior For the Negligence of its Physician Employee .... 311

Commercial Law—Provision in Stop Payment Order Releasing Bank from Liability for Negligence Against Public Policy ........................................... 313

Courts—Misconduct of Counsel in Divorce Action Constituted Reversible Error ............................ 315

Criminal Law—Perjury Conviction Upheld Despite Grand Jury Misconduct Leading to the Indictment .. 317

Execution—Wife of Judgment Debtor in Contempt for Violation of Restraining Provision of C. P. A. § 781 318
CONTENTS

Income Tax—Entertainment Expense Attributable to Taxpayer Deductible Only if in Excess of Amount One Ordinarily Spends .................................. 320
Income Tax—Exercise of Employee's Stock Options .................................. 321
Interpleader—Test of Mutually Exclusive Claims .................................. 323
Labor Law—State Jurisdiction Pre-Empted .................................. 326
Wills—Effect of Taxes on Elective Share .................................. 328
Wills—Right of Illegitimate Child Under the Anti-Lapse Statute .................................. 329

BOOK REVIEWS

Howard L. Oleck: DEBTOR-CREDITOR LAW—David J. Goldstein .................................. 331
Louis R. Frumer: BENDER'S FEDERAL PRACTICE FORMS—David R. Kochery .................................. 332
Harrison Tweed: THE LEGAL AID SOCIETY, NEW YORK CITY 1876-1951—Elmer C. Miller .................................. 335
F. J. P. Veale: ADVANCE TO BARBARISM—Richard Arens .................................. 340

BOOKS RECEIVED .................................. 355