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## A Note from the Editor

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## A NOTE FROM THE EDITOR

With this issue volume three takes its place on the library shelf, and another Board of Editors takes its place in the "Rogues Gallery" of photographs on the office wall. Our short period of tenure is concluded at a time when we are performing our jobs with the assurance born only of experience. Our consolation is the fact that we leave the Review in capable hands.

Reflection is always in order at the completion of a project. We have noted a change in attitude, for as candidates our thoughts were more "What will the REVIEW do for me?" now they come closer to "What have I done for the REVIEW?". Each session of the editors thrashing out the noteworthiness of a recent decision or dissecting the energetic and often voluminous first draft of a candidate has served to broaden our background and comprehension of the law. It has likewise sharpened our appreciation of accuracy, for the sharp criticism of our associates has forced the retraction of loose and misleading expression. The criticism, we admit, is often devastating but it has always served to correct and improve rather than to digress into the meaningless realm of pedantry. We shall never be able to give an adequate *quid pro quo* for the experience we have gained.

A combined index to volumes two and three is included in this issue. We are sorry for any inconvenience this system has caused our readers. The policy of a combined index was felt to be a helpful one to avoid the mere repetition of a table of contents. However, in the interest of those who bind each volume individually there will be no more combined indices in the future.

In *Matter of Evans v. Monaghan*, 25 LAW REP. NEWS No. 25, 2 (N. Y. March 4, 1954), *affirming*, 282 App. Div. 382, 123 N. Y. S. 2d 662 (1st Dep't 1953), noted, 3 B'FLO. L. REV. 143, the New York Court of Appeals confirmed that the refusal of a bookie to testify at a police commissioner's hearing constituted new evidence at the second trial after a finding that the strict rules of *res judicata* were inadmissible. The note concluded that such a decision was consistent with the public policy involved.

Federal taxation has long escaped the confines of its own subject matter to permeate the other substantive bodies of law. The area of marital relations is no exception, and any lawyer confronted with an action for divorce, annulment or separation must consider the tax consequences of the alimony payments that may be forthcoming. These consequences dictate certain courses of action to secure the maximum benefit for a client. The REVIEW is most fortunate to have Mr. Paul D. Lagomarcino's article which examines the area in the perspective of the Internal Revenue Code. Mr. Lagomarcino is a graduate of George Washington University

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Law School and formerly was associated with the firm of Covington and Burling, Washington, D. C.

The effect of corporate taxation and the demands of labor have brought about an increasing interest in profit sharing plans. Mr. Donald C. Lubick presents us with a novel approach by developing the formulation of such a plan through an imaginary conversation between an attorney and the president of small corporation. Mr. Lubick is a graduate of Harvard Law School and is a lecturer at the University of Buffalo Law School.

Professor Richard Arens delves into the area of criminal law, in particular that of conspiracy. The author has returned to the University of Buffalo after a two year absence. Through the medium of an advance course and a seminar, in addition to the required hours in Criminal Law, he has cultivated a renewed interest in his favorite field. Professor Arens is an alumnus of the Yale Law School and has been a prodigious contributor to legal periodical. One of his book reviews is included in this issue.