INDEX
VOLUME 48
1964-1965

ARTICLES

Creditors Rights:
FEDERAL BANKRUPTCY OR STATE COURT RECEIVERSHIP—
   James E. McCarty ........................................... 340

Evidence:
The Continuing Vitality of the Gouled Rule: The Search
   for and Seizure of Evidence—James M. Shellow ........... 172
The Intricacies of Hypothetical Questions—
   Arnold J. Cane ................................................ 350

Pleading and Practice:
GUARDIANS AD LITEM IN WISCONSIN—
   Mary Alice Hohmann and James Wm. Dwyer ............... 445

Products Liability:
How Strict Is the Manufacturer's Liability?
   Recent Developments—Walter H. E. Jaeger ................ 293
Products Liability: Implied Warranties—Wallace
   Sedgwick, Scott Conley and Roger Sleight ............... 139

Public Utility Law:
RATES: RATIOCINATION OR ROULETTE—James B. Smith ....... 314

Sales and Secured Financing:
INTRODUCTION TO SECURED FINANCING—Richard H. Norris
   III and Frank C. DeGuire .................................. 481
SECURED FINANCING UNDER THE UNIFORM COMMERCIAL
   CODE: REMEDIES IN DEFAULT—William J. Sauer .......... 507

Supreme Court:
The United States Supreme Court: Reflections
   Past and Present—William J. Brennan, Jr. ............... 437

Taxation:
The Internal Revenue Code and Its Relationship to
   Generally Accepted Accounting Principles—
   Joseph E. Tierney, Jr. ..................................... 181
Inventories—Raymond A. Hoffman ............................. 191
Is the Commissioner's Authority Exceeded in the
   Proposed Regulations for Professional Firms—
   Louis Maier and Roch Carter ............................. 361
<table>
<thead>
<tr>
<th>Topic</th>
<th>Author(s)</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ordinary vs. Capital Losses On Business Investments</td>
<td>Charles Dillingham</td>
<td>53</td>
</tr>
<tr>
<td>State Taxation of Interstate Commerce Nexus and</td>
<td>Donald K. Barnes</td>
<td>218</td>
</tr>
<tr>
<td>Apportionment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax Consequences of the Purchase and Sale of</td>
<td>John P. Miller and</td>
<td>17</td>
</tr>
<tr>
<td>Depreciable Property</td>
<td>Frederick A. Muth, Jr.</td>
<td></td>
</tr>
<tr>
<td>To Guideline Or Not To Guideline</td>
<td>Clement J. Schwingle</td>
<td>207</td>
</tr>
<tr>
<td>When Substance-Over-Form Argument is Available To the Taxpayer</td>
<td>J. Bruce Donaldson</td>
<td>41</td>
</tr>
<tr>
<td>Wisconsin Criminal Tax Fraud Problems</td>
<td>Paul P. Lipton and Richard A. Petrie</td>
<td>1</td>
</tr>
</tbody>
</table>

**COMMENTS**

*Criminal Law:*

The Inability of Federal Courts to Commit a Person to a Hospital for the Mentally Defective Upon a Jury Finding of Not Guilty—Michael D. Baudhuin .................................................. 562

*Municipal Corporations:*

Municipal Corporations: Remedies of the Private Contractor Against a Wisconsin Municipality Where the Contract Is Ultra Vires Or Defective—John D. Finerty .................................................. 228

*Real Property:*

Eminent Domain: Compensation for Leasehold Interest Where No Provision in Lease—David J. MacDougall .................................................. 90

Lateral Support in Wisconsin—Colleen A. Roach .................................................. 584

*Redistricting Law:*

A Comprehensive Survey of Redistricting or Reapportionment Law: State and Federal—Robert A. Melin .................................................. 516

*Sales and Secured Financing:*

Changes Wrought in the Statute of Frauds by the Uniform Commercial Code—Mary C. Cahill .................................................. 571

*Torts:*

Wisconsin's "Good Samaritan" Statute—David A. Suemnick ................. 80

*Trusts and Estates:*

Revocation of Inter Vivos Trusts Under Section 231.50 of the Wisconsin Statutes—Donald J. Bauhs .................................................. 376
Workmen's Compensation:
CARDIAC CASES UNDER THE WISCONSIN WORKMEN'S
COMPENSATION ACT—James F. Bartl .......................... 397

CASE NOTE

Patent Law:
PRODUCT SIMULATION: THE DEATH KNELL FOR THE
MISAPPROPRIATION THEORY: THE STIFFEL AND COMPEO
CASES—Wylie A. Aitken ................................. 596

RECENT DECISIONS

Conflict of Laws:
CONFLICT OF LAWS: FULL FAITH AND CREDIT AND COLLATERAL
ATTACK ON THE DETERMINATION OF JURISDICTION—
James Wm. Dwyer ................................. 102

Constitutional Law:
CONSTITUTIONAL LAW: MISCEGENATION LAWS—
C. Michael Conter ................................. 616
CONSTITUTIONAL LAW: SEARCH AND SEIZURE INCIDENT TO
ARREST FOR TRAFFIC VIOLATION—Michael W. Wilcox ...... 610

Contracts:
JUDGMENTS: MUTUALITY AS AN ELEMENT OF COLLATERAL
ESTOPPEL—Denis J. Wagner .......................... 115

Criminal Law:
CRIMINAL LAW: DISMISSAL OF INDICTMENT OBTAINED IN
VIOLATION OF CONSTITUTIONAL RIGHTS—
A. William Finke ................................. 120
CRIMINAL LAW: SIXTH AMENDMENT RIGHT TO COUNSEL—
Larry L. Jeske ................................. 247

Domestic Relations:
DOMESTIC RELATIONS: DOMICILE OF MILITARY PERSONNEL—
Charles P. Grumley ................................. 427

Evidence:
EVIDENCE: ADMISSIBILITY OF A DOCTOR'S TESTIMONY AS TO
HIS PATIENT'S SUBJECTIVE SYMPTOMS—Timothy P. Kenny .. 419
EVIDENCE: ADMISSION OF THIRD PARTY'S DECLARATION AGAINST
PENAL INTEREST—Colleen A. Roach ...................... 249
EVIDENCE: ATTORNEY-CLIENT PRIVILEGE: COMMUNICATIONS
WITH INSURANCE AGENT—Michael D. Baudhuin ............ 257
Insurance:
INSURANCE: CONSTRUCTION OF THE UNINSURED MOTORIST
Clause—Mary C. Cahill ................................................. 112

Jurisdiction:
FEDERAL JURISDICTION: THE ABSTENTION DOCTRINE—
Wylie A. Aitken ....................................................... 135

Partnerships:
PARTNERSHIP: THE CONCEPT OF THE “CONTINUING
PARTNERSHIP”—Thomas A. Plein ............................. 253

Pleading and Practice:
CODE PRACTICE: PAIN AND SUFFERING: PER INJURY
Argument—Louis J. Andrew, Jr. ................................. 423

Real Property:
JOINT TENANCY: PARTITION AND DOWER—
Joseph E. Tierney III .............................................. 277

Sales and Secured Financing:
SALES: CASH SALE DOCTRINE VS. VOIDABLE TITLE
Doctrine—Charles J. Hartzheim .................................. 412
SALES: UNIFORM COMMERCIAL CODE: SECTION 2-318 AND
ITS EFFECT ON THE REQUIREMENT OF PRIVACY—
Jeremiah Hegarty ................................................. 273

Taxation:
FEDERAL TAX PROCEDURE: THE FIFTH AMENDMENT AND THE
SOLE STOCKHOLDER—Terry R. Gray ............................ 606

Torts:
PRODUCTS LIABILITY: STRICT LIABILITY IN TORT APPLIED
TO BOTH AUTOMOBILE MANUFACTURER AND RETAILER—
Michael W. Wilcox .................................................. 268

TORTS: INTENTIONAL INFLICTION OF EMOTIONAL DISTRESS
AS A SEPARATE TORT—Francis J. Podvin ..................... 124

TORTS: TRIAL COURT DIFFICULTIES IN APPLYING THE NEW
RULE OF FAIR MISTAKE TO CIVIL LIBEL—Robert A. Melin .. 128

Trusts and Estates:
TRUSTS: DISCRETIONARY POWER TO ALLOCATE RECEIPTS
TO INCOME OR PRINCIPAL: ABUSE OF DISCRETION—
Gerald R. Starr ....................................................... 262

TRUSTS: EXPRESS TRUSTS WHERE THE TRUSTEE LACKS LEGAL
TITLE—Donald J. Bauhs ............................................ 108
WILLS: EFFECT OF PROVISION DESIGNATING ATTORNEY FOR EXECUTOR—John P. Foley ........................................ 415

BOOK REVIEWS

EULAU AND SPRAGUE: LAWYERS IN POLITICS—A STUDY IN PROFESSIONAL CONVERGENCE—Quentin L. Quade .......... 621

GHIARDI: PERSONAL INJURY DAMAGES IN WISCONSIN—
John A. Decker .................................................. 433

HEARTLE: PROBATE IN WISCONSIN—Robert M. Weiss ....... 291

THE INTER-AMERICAN SECURITY SYSTEM AND THE CUBAN CRISIS. DISARMAMENT. EDITED BY TONDEL—Victor Zitta ... 283

LATH AND ERNST: HOW HIGH IS UP: SPACE AGE LAW AND OTHER LEGAL MARVELS—Kenneth L. Schmitz ............. 622

WILLISTON: A TREATISE ON THE LAW OF CONTRACT. REVISED BY JAEGER—Robert J. O'Connell ......................... 287