

INDEX—DIGEST

<p>ACCOUNTS</p> <p>Accountant's function in a business enterprise . . . 941</p> <p>Allocating extraordinary gains and losses 958</p> <p>Charges to capital versus charges to current operations 951</p> <p>Charging off depreciation . . . 955</p> <p>Income statements: items covered by 939</p> <p>ACTIONS</p> <p>Against dissolved corporations . . . 653</p> <p>Against suspended corporations 654, 657</p> <p>Emotional disturbance . . . 303, 305</p> <p>Recovery illegal tax collections 695</p> <p>Right of suspended corporation to sue 659</p> <p>ADMINISTRATIVE LAW</p> <p>Comments by Cardozo . . . 475, 478</p> <p>Disclosure of information:</p> <p> by administrative agencies . . . 1432</p> <p> by Sec'y of Treas. 1430</p> <p>Frankfurter's views on the administrative process 829</p> <p>Interstate Commerce Commission: see INTERSTATE COMMERCE COMMISSION</p> <p>Investigatory powers of S. E. C. over national banks . . . 1427</p> <p>Judicial review:</p> <p> by non-statutory appeal . . . 1259</p> <p> exhaustion of administrative remedies—reasons for, effect of, and exceptions to doctrine 981, 1257</p> <p> NLRB order 1261</p> <p> reviewability of various types administrative orders 1257</p> <p> standards of reviewability . . . 1262</p> <p> N. L. R. B.: judicial review of orders 1058, 1261</p> <p> Regulation of income tax laws 1218</p>	<p>ADMIRALTY</p> <p>Possessory libel: to unload ship in labor dispute . . . 1030</p> <p>ALIENATION</p> <p>Interest in spendthrift trust . . . 666</p> <p>ALIENS</p> <p>Deportation for membership in communist party . . . 111</p> <p>AMERICAN BAR ASSOCIATION</p> <p>Criticisms of Revenue Act, 1938, § 820, 510, 522, 526, 531</p> <p>AMERICAN LAW INSTITUTE</p> <p>Contracts: § 31 808</p> <p> § 45 806</p> <p> § 90 431, 1036</p> <p>ANTI-TRUST LAWS</p> <p>See also MONOPOLY</p> <p>Effect on small business monopolies 858</p> <p>Framing petition to court . . . 677</p> <p>Miller-Tydings Amendment: effect on patent-monopoly . . . 1095</p> <p>Prosecutions under 677</p> <p>Remedies under 681</p> <p>APPEAL AND ERROR</p> <p>Appeal from Workmen's Compensation award:</p> <p> employee's right to payment pending appeal 902</p> <p> right of employer thereto . . . 905</p> <p>Bankruptcy Act (77 B) 593</p> <p>Chandler Act—Chap. 10 594</p> <p>ASSIGNMENTS</p> <p>Assignment of wages to defeat creditors 1387</p> <p>Life insurance as collateral . . . 317</p> <p>Long term ground leases 1411</p> <p>Suspended corporations, by 660</p> <p>Wages of public official 323, 325</p> <p>ATTACHMENT</p> <p>Corporate shares 101</p>
---	--

ATTORNEY AND CLIENT

Attorney's liability for client
released to his custody . 1440

Fees:
trusts 674

BAIL

Attorney's liability for client
released to his custody . 1440

BAILMENT

Garnished funds paid to clerk
of court 692

BANKRUPTCY

Agricultural compositions and
extensions:
described 859
good faith requirement . . 865
res judicata 865

Bankruptcy Act (1934) with
amendments (1938)

§ 70(B):
rejection of leases of in-
solvent landlord . . . 1418

§ 75 859

§ 77(B) (1934): 573, 591

abuses under 1345

appointment of trustees . 577

criticism of . . . 573, 575, 591

right to hearing, interven-
tion appeal 593

§ 77(n) (1935) 130

Chap. 10 (Chandler Act) . 573

advisory function of SEC
583, 584

committees and represen-
tatives 587

comparison with Chap. 11
1334, 1362

disclosure of information 597

drafting of 1335

plans of reorganization . 1345

prospective inadequacy
Chap. 11 proceedings . 1363

rejection of leases of in-
solvent landlord . . . 1418

reorganization procedure
under 1338

structure 1335

trustee:
plan for reorganization 581

qualifications 576

unfair practices . . 601, 602

Chap. 11:

arrangements 1340

comparison with Chap. 10
1334, 1362

compositions 1354

debtor's control under . 1344

drafting of 1336

proceedings under . . . 1340

structure 1336

transfers from Chap. 11
to Chap. 10 proceedings 1365

Constitutional law:

restraints on Congress . . 131

Discharge: effect on later pro-
ceedings under § 75 . . . 863

Dissolved corporations . . 661

Equity receiverships:

advantages to management
development of "fair" plans 1346

Frazier-Lemke Farm Mora-
torium Act 859

Intervention of SEC in pro-
ceedings 583

Northern Pac. R. R. v. Boyd:
doctrine of "fair plan" . . 1346

Rejection executory con-
tracts: labor agreements . 222

Reorganization:

approval of plan by SEC . 584

Chap. 10 1334

collateral attack on 77B pro-
ceedings 880

modification of guarantor's
liability in 77B proceed-
ings 879

suspended corporations . . 661

Tort claims: "operating ex-
penses" 130, 135

BANKS AND BANKING

Collateral:

assignee's right to exercise
surrender options in life
insurance: 315

notice to insured . . . 319

Consolidations:

transferee
bank's extra-contractual
liability in informal com-
binations 1222

Disclosure of information by
Sec'y of Treas. 1430

Investigatory powers of S.E.
 C. over national banks . 1427
 Life insurance:
 assignment forms to pledge 317
 collateral for loans . . . 315
 Pledges
 life insurance: formal fore-
 closure to exercise surren-
 der options 321
 Solvent banks:
 disposition notes given to
 guarantee assets . . . 326

BILLS AND NOTES
 See NEGOTIABLE INSTRUMENTS

BONA FIDE PURCHASER
 Protection against fraud of
 trustee of deed of trust . 895

BONDS
 Corporations:
 indentures of trust . . . 533
 Subrogation 689

BRANDEIS
 See JUDGES

CARDOZO
 Articles by:
 Evatt 375
 Hand 379
 Maughan 374
 Stone 371
 In the Courts of Appeals . 382
 The Law of Contracts . . . 426
 Law and Literature 490
 The Law of Torts 390
 Public Law 458

CHANDLER ACT
 See BANKRUPTCY

CIVIL LIBERTIES
 Freedom of speech . . . 68, 268
 Jurisdiction of federal courts
 to enjoin infringement . 260
 Ordinances restricting
 263, 264, 265, 270
 Right to picket 312

COLLATERAL ATTACK
 Judgment against suspended
 corporation 653, 663
 Jurisdiction:
 person 674
 subject-matter 670

COLLECTIVE BARGAINING
 See LABOR AGREEMENTS

COMITY
 Administration trust estates . 670

COMMON LAW
 Consideration: evolution of . 436
 Contempt:
 press publications pending
 trial proceedings . . . 57
 Torts: see TORTS

COMMUNISM
 Deportation of aliens . . . 111

COMPOSITIONS
 See BANKRUPTCY

CONDITIONS
 See CONTRACTS

CONFLICT OF LAWS
 Adjudication rights to proper-
 ty located in sister state . 671
 Domicile 672
Ex parte Probate:
 conclusiveness of decree . 1444
 Foreign extradition 701
 Full faith and credit:
 judgments 670
 public policy 673, 674
 Jurisdiction:
 person 674
 subject-matter 670
 Stock transfers:
 Litigation against corpora-
 tions by defrauded ces-
 tuis 92, 110
 Succession of personality . . 1443
 Trusts:
 administration under laws
 of two states 676
 situs 671

CONSIDERATION

Doctrine . . . 430, 436, 786, 1036
 Performance existing legal
 duty 433

CONSTITUTIONAL LAW

Anti-picketing ordinances: at-
 tacked for vagueness . . . 311
 Bankruptcy
 restraints on Congress . . . 131
 Bankruptcy Act, 1935:
 § 77(n) 130
 Commerce Clause:
 sales taxes 273, 280
 state regulation motion pic-
 ture exhibitors 340
 state tax on local distribu-
 tion out of state goods . . . 278
 state tax on manufacturers . . 277
 Corporations:
 Fourteenth Amendment . . . 171
 repeal of franchise without
 judicial proceeding . . . 179, 186
 Delegation of powers:
 motor vehicle registration
 statutes 1251
 Due process:
 double taxation 281
 married woman's property
 act 174, 177
 public utility valuations . . . 475
 Equal protection:
 taxation 465
 Fourteenth Amendment:
 insurance corporation's fight
 for protection under
 174, 176, 178, 183
 slavery 180, 192
 taxation 464
 Limitations on rights of dis-
 senting stockholders to
 redeem after extension
 corporate franchise 1453
 Married woman's property
 act: rights under prior
 marriages 174, 177
 Obligation of contracts:
 unimpaired by arbitration
 agreements 450
 Railroads:
 forced abandonment of ser-
 vices 147

Resort to administrative reme-
 dies as estoppel in attack
 on constitutionality of
 statute 998
 Setting wage-rates under gov-
 ernment contracts 627
 Taxation:
 interstate commerce—"orig-
 inal package" doctrine . . . 277
 manufacturing by states . . . 277
 salaries government em-
 ployees 137
 Wages and hours statutes:
 bankrupt employers 224
 Wagner Act:
 employer freedom of speech . . 72

CONTEMPT

Attorney:
 failure to obey court order . . 1440
 Attorney's liability for client
 released to his custody . . . 1440
 Enforcement third party and
 installment orders 1398
Los Angeles Times case 55
 Press comments on pending
 cases 54

CONTRACTS

Action in reliance 431, 1051
 Agreements void for indefin-
 iteness 427
 American Law Institute Re-
 statement:
 § 31 808
 § 45 806
 § 90 431, 779, 1036
 Arbitration agreements 447
 Closed-shop contracts: see
 LABOR LAW
 Collective bargaining: see
 LABOR LAW
 Conditions—express and im-
 plied 437
 Conflict of laws: see CON-
 FFLICT OF LAWS
 Consideration: see CONSIDER-
 ATION
 Continuing offer 21
 Damages: see DAMAGES

Exclusive agency agreements: action in reliance 1046
 Family contracts 785
 Government supply contracts:
 see LABOR LAW
 Gratuitous undertakings:
 extent of liability thereon . 1038
 Implied promises 429, 435
 Informal contracts without assent or consideration:
 what constitutes 797
 Liability to parties' not in privity for breach 409
 Manufacturer's liability for defective merchandise . 1049
 Labor agreements: see LABOR AGREEMENTS
 Offer: see OFFER AND ACCEPTANCE
 Options:
 action in reliance 1046
 Personal service:
 enforcement collective bargain agreements 204
 Promises to make a gift:
 enforceability 1038
 gifts of land 1040
 marriage settlements . . . 1038
 Promissory estoppel . . . 435, 1042
 Restitution 445
 Specific performance: 445
 labor agreements 204
 Statute of Frauds: see STATUTE OF FRAUDS
 Subrogation:
 conventional 684
 Substantial performance . . . 439
 measure of damages 441
 Unilateral contract:
 acceptance 33
 when offeror bound 1045
 Waiver of conditions 441
 Warranties: construed as agreements to insure 119

COPYRIGHTS
 Infringement:
 extent of proprietor's recovery 1279
 recovery of profits—Duffy Bill 1284

CORPORATIONS
 Accounting methods: see ACCOUNTS 935
 Charter suspended:
 continuation of business . 655
 right of revivor 663
 rights and liabilities during stockholder's rights 657
 transfers of titles and assignments 660
 Citizens:
 diversity of citizenship . . 175
 Fourteenth Amendment . . 175
 Corporate action when management deadlocked . . . 1082
 Disclosure of corporate information to investors: accounting methods 935
 Dissolution:
 right of revivor 663
 Extension corporate franchise: rights of dissenting stockholders 1450
 Federal incorporation:
 Chandler Act—Chap. 10 . . 608
 Forfeiture of charters . . . 651, 654
 Income tax: see INCOME TAX
 Indentures of trust: 533
 Barkley Bill 549
 authority conferred on SEC 560
 investment bankers 546
 judicial recognition of trustee 538
 priorities 537
 Securities Exchange Act, 1934 547
 Intra-corporate litigation as corporate expense 1086
 Medicine, right to practice . 346
 President:
 power to act for corporation 1083
 Public control of:
 proposed legislation affecting indentures 565
 Reinstatement:
 stockholder's suit for . . . 663
 suits by corporation after . 664
 Reorganization: see BANKRUPTCY
 Suspension of charter:
 nonpayment franchise tax . 650

COURTS

- Appeals: see **APPEAL AND ERROR**
 Bankruptcy:
 non-legal administrative
 problems 583
 Contempts: see **CONTEMPT**
Ex parte probate:
 conclusiveness of decree . 1443
 Garnishment: see **GARNISHMENT**
 Investigation of election
 frauds 1434
 Newspaper publications:
 attempts to influence judge
 and jury 62
 Probate courts:
 equitable jurisdiction and
 powers 1273
 res judicata 1275

CREDITORS

- Chaps. 10, 11 Bankruptcy
 Act, 1938 1334
 Contribution:
 for discharge of general tax
 lien by one of several
 mortgagees 1293
 Debtor exemptions 1377
 Enforcement of remedies . . 1398
 Remedies in collecting debts:
 Connecticut and New
 York laws 1377
 Rights against suspended cor-
 porations 653
 Rights to interests in spend-
 thrift trusts 668

CRIMINAL LAW

- Anti-picketing ordinances . 308
 Foreign extradition 701
 Prosecution of counterfeiting
 rings 1447

DAMAGES

- Contracts:
 for breach of contract cre-
 ated by action in reliance 1036
 Copyright infringement:
 extent of recovery . . . 1279

DECLARATORY JUDGMENTS

- Controversy:
 determining "coverage" of
 policy and liability of in-
 sured 1285
 Federal Declaratory Judgment
 Act:
 as removal statute . . . 1288
 Scope of relief afforded by
 Federal Declaratory Judg-
 ments Act 1284

DEEDS OF TRUST

See **MORTGAGES**

DEPARTMENT OF LABOR

- Government Supply contracts:
 determination of wage rates 612

DEPORTATION

- Advocating overthrow of Gov-
 ernment:
 requirements of proof . . 113
 Membership in Communist
 party 111

DUE PROCESS

See **CONSTITUTIONAL LAW**

ELECTION OF REMEDIES

- Resort to probate courts . . 1275

ELECTIONS

- Correction of frauds

EMPLOYER'S LIABILITY

See **WORKMEN'S COMPENSATION**

EQUITY

- "Clean hands" in labor disputes 211
 Enforcement labor agreements 204
 Injunction: see **INJUNCTION**
 Legal subrogation 684
 Probate courts:
 jurisdiction and powers . 1273
 Restraint of competitive prac-
 tices 289
 Unfair competition:
 grounds for relief . . . 291

ESTOPPEL

- As defense against fraudulent sale by trustee of deed of trust 895
- Negotiable instruments:
 - maker estopped to reclaim notes given to guarantee bank assets 327
- Resort to administrative remedies as bar to attack on constitutionality of statute 998
- Taxation:
 - erroneous tax payments 511, 513, 514, 527
- To plead Statute of Frauds: see **STATUTE OF FRAUDS**

EVIDENCE

- Parol evidence rule:
 - contracts 453
- Statute of Frauds: see **STATUTE OF FRAUDS**

EXECUTION

- Garnishment: see **GARNISHMENT**

EXTRADITION

- Requirement fugitive a criminal at time of requested extradition: Statute of Limitations 701

FEDERAL COMMUNICATIONS COMMISSION

- Proposed report on telephone investigation 1022
- Scope of regulation over A. T. and T. Co. 1026

FEDERAL COURTS

- Equity jurisdiction: see **Jurisdiction, infra**
- Exhaustion of administrative remedies before resort to 981
- Jurisdiction:
 - conformity to state substantive law 2
 - equity—in labor disputes 1056

- restricted by administrative agencies 993
- three thousand dollar requirement: civil liberties cases 260
- Review of National Labor Relations Board's determination 1058

FIDUCIARY RELATIONSHIPS

- Corporate liability for fiduciary's transfer of stock in breach of trust 92, 106, 110
- Directors of suspended corporations 653, 655, 660
- Mingling trust funds by insurer 842

FRANKFURTER

- See **JURGES**

FRAUD

- Deeds of trust: see **MORTGAGES**
- Elections 1434
- Misrepresentation: see **MISREPRESENTATION**
- Negotiable instruments: accommodation maker estopped to deny liability, 328, 329

FUTURE INTERESTS

- See also **REMAINDERS; REVERSIONS**
- Worthier title doctrine: in New York 874

GARNISHMENT

- Alimony 1388
- Connecticut 1378
- Continuing levy on income 323
- Deposits in court 692
- Installment orders 1379
- Insurance 1391
- Liability of garnishee under invalid judgment 690
- New York 1380
- Salaries government employees 323, 1380
- Trusts; see under **TRUSTS**
- Wages 322, 1379

GOVERNMENTAL AGENCIES

Garnishment:
 employees' salaries . . . 323, 1380
 Hospitals:
 liability for negligence of
 agents 89
 Taxation:
 employees' salaries . . . 137

GUARANTY

See PRINCIPAL AND SURETY
 Construed as agreements to
 insure in sales contracts 119, 122

HOSPITALS

Insurance against liability . . . 91
 Liability for negligence of
 agents:
 charitable 86, 88
 governmental 89
 industrial 90
 private profit 81

HOUSING

Slum reclamation:
 exemption from taxation . . . 243
 Taxation:
 assessment of land values . . . 246
 graded tax plan 242, 248

INCOME TAX

Bad debt deductions:
 mortgagor and mortgagees 1318
 Capital gains 1205
 mortgagor and mortgagee 1316
 Capital losses 1207
 losses in foreclosure pro-
 ceedings 1323
 Closed transactions:
 mortgagors and mortgagees 1325
 Compromise of debt:
 as sale or exchange of cap-
 ital assets 1289
 Corporations:
 inability to declare divi-
 dends and undistributed
 surplus tax 1110
 insolvency as defense
 against undistributed sur-
 plus tax 1107

Corporations in receivership:
 collection back taxes from 658
 Credits, exemptions and de-
 ductions:
 reviewed 1204
 Deductible losses:
 mortgagors 1318
 Excess profits tax and § 820 . . . 744
 Federal Revenue Act (1938)
 § 815: effect on § 820 . . . 733
 § 820: criticism and sug-
 gested amendment . . . 732
 criticism of Am. Bar Ass'n,
 510, 522, 526, 531
 Liability of governmental em-
 ployees for back taxes . . . 138
 Problems of mortgagors and
 mortgagees 1315
 Property acquired at foreclos-
 ure sale 1326
 Property taken for debt:
 payment, sale, or exchange 1289
 Realization of interest income:
 bid at foreclosure sale . . . 1316
 mortgaged property ac-
 quired by mortgagee . . . 1329
 Salaries of employees, Port of
 N. Y. Authority 137
 Sale or exchange of capital as-
 sets: compromise of debt
 as 1289

INJUNCTIONS

Disclosure of information by
 administrative agencies 1260, 1430
 Judiciary Act, 1937 125
 Labor injunctions: see LABOR
 LAW
 Unfair competition:
 theft of information from
 broadcaster 297
 Use of confusing brand names 333

INSOLVENCY

Employer insolvent—status of
 labor agreement 222

INSTALLMENT SALES

Usury laws: effect on . . . 1102

INSURANCE

- Collateral for bank loans . . . 315
- Determining "coverage" of policy and liability of insured by declaratory judgment 1285
- Garnishment: see GARNISHMENT
- Hospitals:
 - insurance against liability . . . 91
- Injured party's right to payment from insolvent tortfeasor's:
 - liability insurance:
 - assignment of right . . . 910
 - state statutes 908
- Insurer:
 - duties towards insured . . . 844

INSURANCE COMPANIES

- Fight for constitutional protection under Fourteenth Amendment 174, 176, 178, 183

INTERNAL REVENUE

- See also INCOME TAX; TAXATION
- Internal Revenue Act of 1938:
 - § 820 509, 719
- Internal Revenue Code: § 3801 509, 719

INTERNATIONAL LAW

- Neutrality 37, 44
- Neutrality Act, 1937 . . . 46

INTERSTATE COMMERCE

- Censorship of motion pictures 342
- Constitutional law: see CONSTITUTIONAL LAW
- Fair Labor Standards Act . . . 632
- Monopolies: see MONOPOLIES
- State regulation motion picture exhibitors . . . 340
- State taxation as burden on . . 273

INTERSTATE COMMERCE COMMISSION

- Railroads:
 - pooling of services . . . 144

JUDGES

- Brandeis, Justice Louis J.:
 - tribute on retirement . . . 717

- Cardozo 379-507
- Frankfurter, Justice Felix:
 - analysis of his expressions on constitutional, social, and business problems before coming a justice . . . 819
- Requirements of a jurist according to Frankfurter . . . 821

JUDGMENTS

- Garnishee's double liability for paying under invalid judgment 690

JURISDICTION

- Domicile 1443
- Federal Courts: see FEDERAL COURTS
- Garnishment 690
- Over the person 674
- Over the subject-matter: . . . 670
 - situs of trusts 671
- Special appearance 675
- Suits against trustees:
 - cestuis as necessary parties 675
 - Withdrawal of appearance . . 675

LABOR AGREEMENTS

- Breach of:
 - actions by employer against union 206
 - by employee as nullification of employer's duty to bargain 1423
 - damages 205
 - material and wilful breaches problems arising from . . . 209
- Closed shop:
 - compliance with as defense against "discrimination" charge 1192
 - effect of change in union affiliation by employees 1059, 1195
 - employer's interest therein 1064
 - illegality 212, 217
 - refusal of employer to bargain 216
 - suit for breach against employer whose employees join rival union . . . 221
- Collective bargaining . . . 195, 227
- Consideration 203, 207

Disputes between rival unions:		good faith and back pay	
picketing	219	orders	1268
Employer's duty to bargain .	1423	"Encouragement" under § 8(3)	1165
Enforcement closed shop		Frankfurter's views on labor	
agreement	215	law	827
Equitable remedy for breach	204, 211	Government Construction	
Individual worker's rights un-		Contracts:	
der	238	wage rate determinations .	616
Inducing breach of	218	Government supply contracts:	
Insolvent employer:		Fair Labor Standards Act .	632
status of agreement . . .	222	prevailing minimum wages	611
Interest of individual union		Injunctions:	
member in	224, 238	availability in inter-union	
Modification by union and		disputes	1053
employer:		labor activities	67, 200, 208, 259
rights of employee under		Inter-union disputes:	
original agreement . . .	233	conflict of Norris-LaGuardia	
Right of employee to contract		Act and National Labor	
out of	235	Relations Act	1053
Rights of non-union member		Labor problems in shipping	
in union's contract with		industry	1067
employer	230	Minimum wage rates under	
Rights of union members		government supply con-	
.	230, 232, 235	tracts	611
Suits by union for breach .	205	National Labor Relations Act:	
Union employee's duties un-		§ 8(3)—interpretation and	
der	236	application	1152-1200
		—persons protected	1183
LABOR LAW		conflict with Norris-La-	
Admiralty process to unload		Guardia Act	1053
ship in labor dispute . .	1080	"discrimination" and the	
Anti-injunction statutes: con-		back pay order	1152-1200
flict between Norris-La-		effect on relationship of	
Guardia Act and Nation-		shipowner to crew	1067
al Labor Relations Act .	1053	employer's duty to bargain	1422
Anti-picketing ordinances .	308	government supply con-	
Anti-union activities . . .	72, 80	tracts	632
Back pay orders:		respondeat superior	1183
amount and method of pay-		unfair labor practices—what	
ment	1270	constitute	1154
existence of "discrimination"		National Labor Relations	
and application	1152-1200	Board:	
function, policy, and me-		definition of "discrimina-	
chanics	1265	tion" under § 8(3)	1170
good faith of employer . .	1268	determination of back pay	
"Discouragement" of union		orders	1265
membership under § 8(3):	1165	"discrimination" and back	
compliance with closed shop		pay orders	1152, 1170
contract as defense . . .	1192	interpretation and applica-	
defenses to charge	1187	tion of § 8(3)	1156
Employer: expressions of		Norris-LaGuardia Act	125, 1053
opinion	72, 79	Picketing	271

Respondeat superior:
 applied to ship's officers . . . 1073
 under NLRA 1187
 Unfair labor practices:
 protection of non-union mi-
 norities 1166
 "strike-breakers" 1162
 Wages and hours statutes:
 application to bankrupt em-
 ployer 224
 suits by individual employee
 under 225
 Walsh-Healey Public Con-
 tracts Act 610

LABOR UNIONS
 See LABOR LAW

LANDLORD AND TENANT
 Long term ground leases . . . 1400
 Rejection of leases in reor-
 ganization of landlord . . . 1415
 Rights of insolvent lessee
 under onerous lease . . . 1416
 Taxation:
 improvements as gross in-
 come to lessor 512, 513

LEASES
 See REAL PROPERTY

LEGISLATURE
 Correction election frauds . . . 1438

MARKETING
 Confusing brand names 332
 Motion pictures 340

MISREPRESENTATION
 Duty owed to parties acting
 in reliance 413
 Liability for pecuniary dam-
 ages only 412, 420
 Fraud:
 liability to strangers 421
 limits on liability 420
 statements known to have
 been made without knowl-
 edge 421

MONOPOLIES
 Dissolution problems 682
 Labor Agreements: closed
 shop 214

Motion picture exhibitors:
 integration of control . . . 339
 licensing agreements . . . 340
 patents: see PATENTS
 Sherman Anti-Trust Act:
 pooling services by rail-
 roads 146
 Small business monopolies:
 background and growth . . . 847
 municipal licensing ordi-
 nances 849
 prohibition against profes-
 sional corporations . . . 851

MORTGAGES
 Contribution:
 for discharge of general tax
 lien by one of several
 mortgagees 1293
 Corporate indentures: see un-
 der CORPORATIONS
 Deeds of trust:
 advantages over straight
 mortgages 892
 sales by public trustee . . . 897
 subrogation 635
 Subrogation:
 purchaser's subrogation to
 mortgagee's rights
 against junior lienors . . . 683

MOTION PICTURES
 Exhibitors:
 integration of control . . . 339
 state regulation 340
 Theatre control:
 state regulation 341

NEGLIGENCE
 Boundary between liability
 and non-liability 401
 Cardozo's contribution to law
 of 392
 Hospitals:
 liability for injuries to pa-
 tients 81
 Negligent misrepresentation:
 liability to an indeterminate
 class 417
 public accountants 416
 Privity as limit to liability . . . 394
 Proximate cause 400, 406
 Reasonably anticipated harm,
 398, 399, 406

NEGOTIABLE INSTRUMENTS
 Corporate indentures: see under CORPORATIONS
 Disposition by solvent banks of notes given to guarantee assets 326

NEUTRALITY
 See INTERNATIONAL LAW

OFFER AND ACCEPTANCE
 Acceptance:
 by overt manifestation of assent and news thereof . 794
 American Law Institute Restatement:
 § 31 808
 § 45 806
 Acceptance:
 notice thereof 794
 Offeror:
 extent of duty created by action in reliance . . . 1036

ORDINANCES
 Anti-picketing 308
 vagueness as ground for attack 311
 Limiting competition . . . 848
 Prohibiting carrying of placards 264
 Prohibiting distribution of leaflets 263
 Prohibiting freedom of assembly 265

PARTNERSHIP
 Right of partner to sue on partnership claim . . . 1085

PATENTS
 Anti-trust laws:
 control of patentee as violation 1089
 Discrimination against vendors of patented article . 1090
 Monopoly:
 constitutional convention and patent monopoly . 1096
 patent monopoly and anti-trust laws 1089
 Retention of control by patentee and anti-trust laws 1089

Revocation by the government: background and possible use of power 1095

PENALTIES
 Suspension corporate charter for nonpayment franchise tax 650

PERSONAL PROPERTY
 Income taxes: see INCOME TAX
 Succession:
 conflict of laws 1443

POWER OF APPOINTMENT
 Exercise by will made before power created 875

PRINCIPAL AND AGENT
 Corporations:
 corporate action when management deadlocked . . 1082
 power of president to act for corporation . . . 1083
 Hospital liability:
 negligence — doctors and nurses 81
 Labor union:
 agent of employees
 227, 232, 235, 237
 Partnerships:
 partner's right to sue on partnership claim . . . 1085

PRINCIPAL AND SURETY
 Attorneys may not be sureties for clients 1442
 Modification of guarantor's liability in proceedings under 77B 879
 Mortgages:
 mortgagor's property as surety for debts . . . 1295

PROPERTY
 Business expectancy as a property right 68
 Right of privacy 299
 Right to exclusive enjoyment
 291, 298

PUBLIC LAW
 Cardozo 458

PUBLIC OFFICIAL
Garnishment salary of . . . 323, 325

PUBLIC UTILITIES
Frankfurter's attitude towards . . . 828
Holding Company Act, 1935
 § 6(a)(1) 149
 § 7(c)(2) 154
 extension of maturity as
 "sale" of a "security" . . . 154
 "sale" of a "security" . . . 149, 154
Railroads: see RAILROADS
Valuations 475

RADIO
Exclusive right to broadcast a
 baseball game 297

RAILROADS
Bankruptcy:
 employee's tort claim as an
 "operating expense" . . . 130, 135
 "operating expenses" . . . 132
Competition:
 wasteful services 143
Consolidation to eliminate
 duplicate services 143
Emergency Transportation
 Act, 1933:
 consolidation of roads and
 services 144
 labor provisions 147
 pooling of services 146

REAL PROPERTY
Abuse of trust indentures se-
 cured by real property . . . 547
Financing developments:
 comparison of lease and
 mortgage 1406
 long term ground lease . . . 1408
Landlords security under long
 term leases 1410
Long term ground leases . . . 1400
Rejection of leases in reor-
 ganization of landlord . . . 1415
Rights of insolvent lessee un-
 der onerous lease 1416
Taxation:
 assessment of land values . . . 246
 graded tax plan 242, 248
 housing 240
 improvements 242, 245

land values and tax rates . . . 241, 245
leases 1404
mortgagor and mortgagee . . . 1315
single tax 248

Title records and searches: see
 RECORDING AND REGISTRY
 LAWS

**RECORDING AND REGISTRY
LAWS**
Comparison of land recording
 and motor vehicle record-
 ing statutes 1238
Deeds of Trust:
 protecting bona fide pur-
 chaser from fraudulent
 trustee 895
Description of land recorda-
 tion system 1239
Motor vehicle registration
 statutes:
 constitutionality 1251
 types and effect 1246
Torrens system:
 costs of registration 1138
 description, evaluation, and
 proposed changes 1125-1151; 1240
 reasons for non-use 1147
Unrecorded factors affecting
 title validity 1128

REMAINDERS
Spendthrift trusts 666
Suits against trustees:
 contingent remaindermen as
 necessary parties 670, 675
Worthier title doctrine 874

REMEDIES
Breach of contract 442
Debtor exemptions 1377
Supplemental proceedings:
 remedy for creditors 1377

RES JUDICATA
Bankruptcy court's findings
 as res judicata in state
 courts 879
Bar to proceedings for com-
 position under § 75 Bank-
 ruptcy Act 865
Income tax:
 bar to correction of errors . . 726

Jurisdiction:	Regulation over-the-counter trading	633
over the person	Trading on exchange in un-	642
over the subject matter	listed securities	
REVERSIONS		
Worthier title doctrine	SECURITY MARKETS	
ROBINSON-PATMAN ACT	Over-the-counter trading:	
Effect on small business mo-	Maloney Act	648
nopolies	regulation by SEC	646
Miller-Tydings amendment:	segregation of broker-deal-	638
effect on small business	er functions	644
monopolies	self-regulation	640
	short selling	637
	unfair practices	
SALES	SHERMAN ANTI-TRUST ACT	
Confusing brand names: see	See ANTI-TRUST LAWS; MONOPOLIES;	
under TRADE MARKS AND	PATENTS	
TRADE NAMES	SLAVERY	
Exercise of surrender options	Fourteenth Amendment	180, 192
in life insurance not a		
sale	STARE DECISIS	
Installment sales and usury	Judicial freedom from bind-	1102
laws	ing precedents	11
Taxation	STATES	
interstate commerce	Garnishment of	323, 324, 1379
Warranties construed as	Regulation of right to pursue	854
agreements to insure	a lawful occupation	
SECURITIES AND EXCHANGE	STATUTE OF FRAUDS	
COMMISSION	Modification of contract by	
Chandler Act:	oral agreement	450
intervention in bankruptcy	Parol land contracts	1040
proceedings	Part performance	452
Corporate indentures:	Sufficiency of memorandum	451
authority conferred by	STATUTE OF LIMITATIONS	
Barkley Bill	Federal income tax:	
Investigatory powers over na-	correction erroneous pay-	515
tional banks	ments	
Jurisdiction over registrants	Running during suspension of	664
Regulation over-the-counter	corporate charter	
trading	STATUTES	
	Agreements to arbitrate au-	449
SECURITIES ACT, 1933	Bankruptcy: see under BANK-	
Effect on corporate trust in-	RUPTCY	
dentures	Correction of election frauds	1436
Extension of maturities:	Criminal conspiracy:	
disclosure of information re-	counterfeiting	1447
quired		
SECURITIES EXCHANGE ACT,		
1934		
Effect on corporate trust in-		
dentures		

Exempting corporations from liability for fiduciary's unauthorized transfer of stock 92, 99, 110

Invalid tax laws:
disposition funds collected . 695

Judiciary Act, 1937:
plea of unconstitutionality 125, 127

Uniform statutes 3

STOCKS

Certificates:
legal incidents 94

Conflict of laws:
corporate liability for unauthorized transfer of trust shares 99, 110

Extension corporate franchise:
rights of dissenting stockholders 1450

Fiduciary relationships:
corporation's responsibility for transfers in breach of trust 92

Gratuitous transfer by written assignment: validity with or without transfer of stock certificate 897

New York Stock Exchange rule:
sale by delivery of certificates registered in name of trustee void 106

Over-the-counter trading: see under SECURITIES EXCHANGE ACT, 1934; SECURITIES AND EXCHANGE COMMISSION

Stockholders:
suspended corporations 651, 653

Transfers:
authorization of nominee holding by settlor 107
by a fiduciary 93, 106, 110
corporation's duty to protect all individual interests 93, 96, 103
use of nominee in transfer of trust shares 106

Uniform Fiduciaries Act:
corporation's liability for fiduciary's transfers in breach of trust 98

Uniform Stock Transfer Act:
corporation's liability for unauthorized registration 95

SUBROGATION

Bonds 689

Contribution:
against other mortgagees . 1296

Mortgages 683, 685

Purchaser's subrogation to rights of mortgagee against junior lienor 683

TAXATION

Assessment of land values . 246

Burden on interstate commerce 273, 280

Colonial "faculty taxes" . . . 1200

Commerce Clause:
"original package" doctrine 277
sales taxes 273
state tax on local distribution out-of-state goods . 278

Constitutional Law: see CONSTITUTIONAL LAW

Corporate franchise tax: see under CORPORATIONS

Double taxation — criterion of burden on interstate commerce 280, 283

Frankfurter's attitude towards 834

Gross sales as basis 469

Housing:
argument for permanent exemption 244
assessment by site values; values of land and improvements 241
reform of tax plans to promote housing 240, 255

Income tax: see INCOME TAX

Interstate commerce:
validity state tax on manufacture 277

Invalid statutes:
disposition of funds collected 695

Landlord and tenant:
improvements as gross income to lessor 512, 513

Land values and tax rates 241, 245

Liens:
on all of taxpayer's property 1294

Long term ground lease	1404	Manufacturer's liability for:	
Mortgagors and mortgagees	1315	defective merchandise	1049
Personal property	242	negligently made products	394
Real property:		Misrepresentation: see MISREP-	
assessed on basic land values		RESENTATION	
in certain localities	252	Liability to parties not in	
assessment according to in-		privy	412
come	255	Negligence:	
graded tax plan	248	existence and extent of lia-	
improvements	242, 245	bility	401
Recovery of illegal sales taxes	695	Negligence resulting in emo-	
Retroactive operation of over-		tional disturbances	303
ruling decisions	140	Proximate cause	400, 406
Sales and other taxes:		Reasonably anticipated harm:	
exemption of taxes paid in		proximate cause	400, 406
other states	286	rescue	398
interstate commerce	273	Unfair competition: see UN-	
rights to funds invalidly		FAIR COMPETITION	
collected	695		
Suspended corporations:		TRADE MARKS AND TRADE	
collection back taxes from	657	NAMES	
		Confusing brand names	332
TELEGRAPH AND TELEPHONE		Marketing gasoline	332
COMPANIES		Unfair competition	289
Bell Telephone System:			
control by state utility com-		TRADE REGULATION .	
missions	1017	Milk prices in New York	471
control over price of equip-		Prices	470
ment and supplies through			
subsidiary, Western Elec-		TRUSTS	
tric	1027	Administration under laws of	
need of governmental regu-		two states	676
lation	1017	Attorneys' fees for establish-	
patent licensing	1017	ing trust	674
structure	1016	Conflict of laws: see CON-	
Federal Communications Com-		FLICT OF LAWS	
mission:		Corporate indentures: see un-	
proposed report on tele-		der CORPORATIONS	
phone investigation	1022	Corporate duty to protect all	
		individual interests in	
TORTS		stock	93, 96, 103
Cardozo's contribution to law		Deeds of trust: see MORTGAGES	
of	392	Garnishment:	
Corporate liability for unau-		spendthrift trust	323
thorized transfers of trust		various types of trusts	1394
stock	92, 104	Investments in real property:	
Emotional disturbances	303	long term ground leases	1406
Hospital liability for negli-		Revocability: in New York	876
gence: see HOSPITALS		Spendthrift trust:	
Liability to third parties for		assignment of income	666
negligent breach of con-		contracts to assign income	667
tract	409		

Stock transfers:
 authorization of nominee holding by settlor . . . 106
 corporate liability for transfers in breach of trust . . . 92, 106, 110
 transfer of trust shares . . . 92, 106
 trustee's liability for statutory violations . . . 108
 use of nominee device . . . 106

Taxation:
 payment by trustee of beneficiary's tax liability . . . 512

UNFAIR COMPETITION
 Abandonment of rights through publication . . . 293, 296
 Deception 290, 295
 Doctrinal use of right of privacy 299
 Exclusive right to broadcast ball game 288, 297

Injunction:
 theft of radio broadcasts . . . 297
 misrepresentation in use of trade names 289, 332
 Right to exclusive enjoyment . . . 292
 Use of confusing brand names . . . 332

UNITED STATES
 Federal Courts: see FEDERAL COURTS
 Garnishment of 324

UNIFORM STOCK TRANSFER ACT
 See STOCKS

USURY
 Installment sales and usury laws 1102
 Small loans and usury laws . . . 1103

WILLS
 Worthier title doctrine: in New York 874

WORKMEN'S COMPENSATION
 Conflict of Laws: see CONFLICT OF LAWS
 Employee's right to payment pending appeals 902
 Employer's right to appeal from compensation award . . . 905
 Garnishment 1389

WRITS
 Quo Warranto:
 action by state to suspend corporate charters 652
 corporate reinstatement 663
 correction of election frauds

Scire facias:
 garnishment 1391

Subpoena of information by administrative agencies . . . 1427