News Letter, Vol. 11, No. 1 (Fall 1967)

William & Mary Law School
With the addition of Professor Charles E. Torcia, lately of Dickinson Law School in Carlisle, Pa., the full-time faculty of the Law School climbed to ten this fall. With two part-time instructors, and two new secretaries, the school is endowed with a larger staff than at any time in its history.

A more detailed report on Professor Torcia will appear in the next issue of the *News Letter*. He received his LL.B. from St. John's University in 1954 and his LL.M. from New York University in 1961.

He has practiced in New York City and served for three years as law clerk to the chief judge of the New York Court of Appeals. He has taught at Dickinson and at N. Y. U. since 1958, and has more recently been assistant counsel to the New York Commission for Revision of the Criminal Code.
THIRTEENTH ANNUAL
WILLIAM AND MARY TAX CONFERENCE
WILLIAMSBURG CONFERENCE CENTER
Saturday, December 2, 1967

MORNING SESSION
Registration and assembling of participants will be in and adjacent to the Virginia Room of the Conference Center
9:30 A.M. to 12:30 P.M.

KEY FEDERAL TAX CASES DECIDED BY THE COURTS IN 1967.
Virginia Room — Conference Center
Lester R. Uretz
Chief Counsel, Internal Revenue Service
Washington, D.C.

RECENT SELECTED SIGNIFICANT TAX ACCOUNTING DEVELOPMENTS — UNDER SEC. 482.
Jesse M. Miles
Partner, Arthur Young and Company
New York, New York

OFFICIAL WELCOME BY THE COLLEGE
Dr. Davis Y. Paschall
President, College of William and Mary

LUNCHEON
12:45 P.M. to 1:45 P.M.
Luncheon will be served in the North Ballroom of the Conference Center. There will be no formal program during the luncheon hour. Following the luncheon, the Conference Registrants are invited to reassemble in the Virginia Room for the Afternoon Session.

TWO-DAY D. C. TRIP SET FOR LAW GROUP

Encouraged by the success of its one-day trip last year, the Thomas Jefferson Inn of Phi Delta Phi has expanded into a two-day trip for 1967, with a program which includes briefing sessions with Secretary of State Dean Rusk, the Legal Advisor to the State Department, talks by legal officers of the Department of Defense, a tour of the Supreme Court, and a reception with Vice-President Hubert Humphrey.

Greyhound buses will leave from the Law School Building at noon Thursday, October 19, and will take the group to all places on the tour. The first stop will be at the Department of State, for a meeting with the Secretary, followed by the talk by the Legal Advisor, and concluding with a briefing on the political policy and pacification program in South (Continued on Page 4)

AFTERNOON SESSION
Virginia Room — Conference Center
2:00 P.M. to 4:30 P.M.

OPPORTUNITIES FOR IMPROVING VIRGINIA’S TAX LAW BY ADDED COORDINATION WITH THE FEDERAL TAX LAWS
Chairman: Hon. Robert C. Fitzgerald
Member of the Virginia Senate and Vice-Chairman of the Virginia Income Tax Study Commission
Summary Explanation of the Work of the Commission Established by H.J. Res. No. 64, to Study the Desirability of Conforming to the State and Federal Tax Laws.

EDWIN S. COHEN
Professor of Law, University of Virginia
and Consultant for the Commission
The Case for Greater Uniformity as between Federal and State Law with respect to Individual Income Taxpayers.

FRANK W. ROGERS, JR.
Woods, Rogers, Muse, Walker and Thornton, Roanoke, Virginia
Some Specific Advantages and Disadvantages Anticipated for Virginia Corporations through Closer Coordination of the State and Federal Tax Laws.

W. Gibon Harris
McGuire, Woods and Battle, Richmond, Virginia
Advantages and Disadvantages to Virginia Businesses in the Reconciliation of Certain Major Accounting Areas as between Federal and State Tax Laws.

R. Braxton Hill, Jr.
Waller and Woodhouse, Norfolk, Virginia
and Member of the Income Tax Study Commission

FACULTY ACTIVITIES

Dr. William F. Swindler has been commissioned to prepare a monograph on the development of the concept of representative government in Virginia, from 1619 to the present. The monograph is one of a series of publications sponsored by the state commission on the 350th anniversary of the first legislative assembly, 1619/1969. Dr. Swindler has also signed a contract for a high school edition of his book on Magna Carta, to be published next year by Grosset & Dunlap.

Dr. Thomas C. Atkeson has been appointed by Governor Godwin as a Virginia delegate to the National Conference on Taxation in Atlanta October 24-26.

Assistant Professor John E. Donaldson is scheduled in December to address the Accountants’ Society of Virginia on the subject of 1967 tax legislation.
J. D. REPLACES B. C. L. AS FIRST LAW DEGREE

After several years of study and debate, culminating in the joint recommendation of the students, faculty and alumni of the Law School, the Board of Visitors of the College in August approved the Juris Doctor (J. D.) degree as the first professional degree in law, retroactively effective to last June's commencement.

Since 1935 the Law School has awarded a degree of Bachelor of Civil Law (B. C. L.), emulating the traditional degree given at the English universities. Prior to that time, and apparently extending back to the professorship of St. George Tucker (1791-1804) if not to Wythe, the degree was known as the Bachelor of Law (L. B. or B. L.). It does not appear that America's first law school ever followed the pluralistic practice of most law schools in granting the LL. B.

In any event, the trend toward a J. D. has accelerated among law schools in recent years. Although it has long been used exclusively by some institutions (e.g., the University of Chicago), and by a few as a kind of honors alternate, the movement in favor of it has gained momentum in the past decade. More than 70 of the nation's 120 accredited law schools now give the J. D.

The joint accrediting committee of the American Bar Association and the Association of American Law Schools has formally endorsed the J. D., pointing out that it more accurately reflects the level of post-graduate professional work done in law school. The baccalaureate degree developed in a day when a majority of students entered law school with only two or three years of undergraduate preparation; today the usual practice is to complete a bachelor's degree program before being admitted to law study as a degree candidate.

Under modern circumstances, law study represents three years beyond an undergraduate degree program, thus being substantially more than the ordinary master's program as well. The J. D. is a professional degree, distinguished from the graduate degree of Master of Law and Taxation or master of laws, while the research degree comparable to the Ph.D. is a doctorate to juristic science (S. J. D.).

"It's beautiful, baby," could be the comment on the foyer and marble staircase of the Law School Building, with its colonial chandelier above. Coming from the second floor classrooms are Gus Smith, Student Bar Association president, and Mrs. Marcia Miles, one of the two new secretaries in the Law School.
13th Annual Tax Conference to be Held December 2

With no superstitions about either the number of the conference or the subject involved, the thirteenth annual Law School Tax Conference will be held at the Williamsburg Conference Center on Saturday, December 2. The program will follow the pattern which over the years has attracted more than 300 lawyers and accountants annually to hear expert discussion of state and national tax developments.

This will be the last conference formally to be directed by Dr. Thomas C. Atkeson, professor of taxation at the Law School since 1954. Dr. Atkeson will retire at the end of the current academic year. However, said Dean Joseph Curtis, “after a solid foundation of more than a decade of conferences in this important area, the work done by Dr. Atkeson can only be continued and expanded in the future.”

Besides Dr. Atkeson and Dean Curtis, local faculty participants in the 1967 conference include Associate Professor Emeric Fischer and Assistant Professor John E. Donaldson. Secretary for the conference is Mrs. Marcia Miles.

The afternoon panel discussion on December 2 will be in the nature of a preview; jointly sponsored by the Law School and the Virginia Bar Association, it will be repeated at the midwinter meeting of the association in Williamsburg on January 6. The “repeat performance” was requested because of the importance and timeliness of the subjects under discussion in the panel. (See program, supra.)

Speakers for the December 2 program are as follows:

M. BERNARD AIDINOFF—Member of the District of Columbia and New York bars; and, of the American, New York State and City of New York Bar associations. Chairman, Subcommittee on Tax Treaties of the Committee on Foreign Tax Problems of the Tax Section of the American Law Institute; and, Vice-Chairman, Committee on Legislative Regulations of the Tax Section of the American Bar Association. Lecturer, Practicing Law Institute and NYU Institute on Federal Taxation. A.B., Univ. of Mich., and LL. B., Harvard. Firm: Sullivan and Cromwell, New York, N. Y.

EDWIN S. COHEN—Member of the Virginia and New York bars. Professor of Law, Univ. of Va. Consultant, Virginia State Income Tax Study Commission. Member of Advisory Group, Amer. Law Inst., Estate and Gift Tax Project and Special Advisor to the Special Committee on Substantive Tax Reform of Amer. Bar Association’s Tax Section. A.B., Univ. of Richmond; LL. B., Univ of Va. Phi Beta Kappa and Order of the Coif.

ROBERT C. FITZGERALD—Member of the Virginia Bar; and, of the Virginia State and Fairfax County Bar associations. Virginia State Senator (1964- ) and Vice-Chairman of the Virginia State Income Tax Study Commission established by H. J. Res. No. 64. A.B., and LL. B., Univ. of Virginia. Firm: Fitzgerald and Smith, Fairfax, Virginia.

W. GIBSON HARRIS—Member of the Virginia and District of Columbia bars; and, of the American, Virginia State and Richmond Bar associations.


R. BRAXTON HILL, JR.—Member and Past President of the Virginia Society of Certified Public Accountants; former member of the Council of the American Institute of Certified Public Accountants and has served on various committees of the American Institute and the Virginia Society. Currently serves as a member of the Virginia State Income Tax Study Commission. A.B., Univ. of Richmond. Firm: Waller and Woodhouse, Norfolk, Va.


FRANK W. ROGERS, JR.—Member of the Virginia Bar; and, of the American, Virginia State and Roanoke Bar associations. Active participant in tax discussions throughout the State. A.B., Princeton, LL. B., Univ. of Virginia, and LL. M. in Taxation, Georgetown University. Firm: Woods, Rogers, Muse, Walker and Thornton, Roanoke, Va.

LESTER R. URETZ—Chief Counsel, Internal Revenue Service. Member of the Illinois, District of Columbia and U. S. Supreme Court bars; and, of the American and Federal Bar associations. Served as trial attorney in the Office of the General Counsel, Federal Security Agency and Department of Health, Education and Welfare (1948-53); and, as attorney in the Office of the Chief Counsel, Internal Revenue Service since 1953. Appointed Chief Counsel in April 1966. J. D., Univ. of Chicago.

TWO-DAY D. C. TRIP SET FOR LAW GROUP
(Continued on Page 2)

Viet-Nam by a member of the South East Asia office of the department.

The group will stay at the Sheraton-Park Hotel, and in the early evening will sponsor a cocktail party for friends of the Law School in the Washington area, with the assistance of alumni in the District.

The morning of October 20 will be taken up with meetings at the Pentagon, tentatively including Paul H. Nitze, Deputy Secretary of Defense, and an address by the Assistant General Counsel of the Department of Defense. The tour will then proceed to the Supreme Court building and a meeting with John H. Davis, clerk of the Court.

At noon the group will be met by Vice-President Humphrey in the Senate Reception Room in the Capitol, followed by a luncheon in the Senate Private Dining Room. Time will be allowed for individual appointments and tours in the afternoon, after which the buses will return the group to the campus.
SUMMER LAW STUDY IN ENGLAND LAUDED

The first overseas summer session of the Law School, held at the University of Exeter in England in July and early August, was pronounced a general success by virtually all participants, and plans are now under way to sponsor an even better session in 1968. Formal announcements will be distributed to all accredited American law schools this fall, and if enrollment shows a growth sufficient to warrant it, the variety of course offerings will be expanded.

Thirty-six students from eighteen law schools spent six weeks in the study of both established American courses and several courses which took advantage of residence in the mother country of Anglo-American common law institutions. Visits to law courts and other legal establishments in Devon and London — as well as two long weekends which permitted sightseeing in Ireland, Scotland and the Continent — added to the cultural and recreational attractions.

Student opinion, polled from the participants in the 1967 session, was that a larger number of comparative studies be included, and that the course be extended from six to eight weeks or more. The Law School faculty, in planning for 1968, has these suggestions under advisement. One possibility is an eight-week resident program followed by an opportunity to earn two additional hours of credit by specialized individual study, under a qualified scholar.

PATENT, COPYRIGHT SEMINAR HELD

Four specialists in patent, trade mark and copyright law from the Federal Bar Association conducted a seminar on the subjects at the Law School October 6. A morning session for students and practitioners was conducted in the Little Theater of the Campus Center, and in the early afternoon an informal round table with the law faculty was conducted.

Dr. Carroll B. Quaintance, A.B. ’24, a graduate in law and physics from Columbia University, spoke on the “Viewpoint of the Private Practitioner” in this field. Others on the program included John B. Farmakides, office of NASA general counsel, speaking on “The Protection of Ideas”; Richard Wahl, assistant U. S. commissioner on patents, who described the patent system; Abraham Kamenstein, register of copyrights, who described copyright law and procedure; and Morton D. Wendt director of trade mark operations in the Patent Office, who described trade mark practice and procedure.

The seminar is part of a program developed by the Federal Bar Association, which sends teams of specialists in areas of law not regularly covered in law school curricula, to provide students, faculty and practitioners with a refresher discussion of current developments in the subject.

in one of the centers of advanced legal research in England or on the Continent.
SUBCONTRACTING COURSE SET FOR DECEMBER 10-15

After two years of highly successful concentrated courses in government contracting, a companion program in subcontracting has been announced by Federal Publications, Inc., of Washington, D. C., to be co-sponsored by the Law School on December 10-15. The third annual contracts course will be conducted under the same co-sponsors February 11-17, 1968.

The December course, according to Henry B. Keiser, president of Federal Publications, Inc., is directed to a group of administrators and executives whose practical needs are distinguishable from those which are the subject of the February course. The subcontracting program will seek to cover all significant phases of purchasing and subcontracting—"from the basic organization of a (prime contractor's) subcontracting department, through legal considerations, government requirements, subcontract types and terms, source selection, negotiation, administration, disputes, terminations, payment techniques and other special problems."

Edward A. Babineau, senior contracts specialist for the Raytheon Company of Boston, drafted a 90-page prospectus for the course which ultimately was worked out. He will serve as course director together with Paul H. Gantt, BCL '42 and vice-president of the Law School Association. Professor William F. Swindler will serve as administrator for the course as he has for the February courses.

The course will follow the pattern of the February contracting course, with intensive sessions conducted in morning and afternoon each day by expert speakers, and an evening clinic discussing questions raised in the minds of the enrollees during the day's talks. A special certificate of course completion, issued by the Law School, is given to those who attend the full week.

The program will open with a reception for enrollees at the Conference Center on December 10. The speakers and topics for the sessions for the rest of the week are as follows:


December 15—"Administering Subcontracts," by Babineau; "Disputes, Terminations and Special Problems," by Walter F. Pettit, San Francisco attorney; clinic by Babineau, Pettit, and Joel P. Shedd, vice-chairman of the Armed Services Board of Contract Appeals.
Students entering this September number 48 degree candidates (those who hold baccalaureate degrees), and 8 in the combined program, for a total of 56 commencing law study here. Including 109 students previously enrolled, 3 in the graduate tax law program, 5 students transferred to this school with advanced standing, and 3 who were re-admitted following a break in residency, the total enrollment for the 1967-1968 session is 176 students. This is an increase of 13 over the enrollment for the 1966-1967 session.

Eleven states and thirty-one undergraduate institutions are represented in this fall’s incoming group, inclusive of transfer students. Geographical distribution reflects 35 students from Virginia; 6 from New Jersey; 3 each from Connecticut, Illinois, Maryland, Michigan and Pennsylvania; 2 from New Hampshire; and 1 from each Florida, New York and South Carolina.

As expected, William and Mary leads the undergraduate institutions, with representation of 19 students; followed by 4 from the University of Richmond; 3 from each Old Dominion College, the University of Virginia, and Virginia Polytechnic Institute; 2 each from American University, Randolph-Macon College and the Virginia Military Institute; and one from each of the following: Alma College, Bloomsburg State College of Pennsylvania, Cornell University, Furman University, College of the Holy Cross, University of Illinois, Indiana University, Lafayette College, Lawrence University, Michigan State University, Middlebury College, McGill University, University of Michigan, Oklahoma State University, Roanoke College, Rutgers University, University of South Carolina, Syracuse University, United States Military Academy, Vanderbilt University, Vassar College, Wesleyan University, and Yale University.

In addition, the first year class includes five students who entered last February; three from Virginia and one from each Illinois and Missouri. Their five undergraduate schools are Colgate University, United States Military Academy, Lafayette College, Lawrence University, and Oklahoma State University.

The median Law School Aptitude Test score for the entire first year class is 550, which is the 69th percentile. The mean of academic averages is 1.75 on a 3.0 high system.

**WARREN PIECE OPENS FALL LAW REVIEW**

A dedicatory paper by Chief Justice Earl Warren of the Supreme Court of the United States will introduce the second annual review of current constitutional issues in the Fall issue of the *William and Mary Law Review*, to be distributed this month. Six articles on various constitutional subjects, and the usual student complement of notes and comments, make up Volume 9 Number 1.

“Discrimination: A Constitutional Dilemma,” by Frank S. Sengstock of the University of Detroit and Mary C. Sengstock of Wayne State University, leads off the list of articles, followed by “Racial Discrimination in Private Schools,” by Professor Norman Doiser of New York University, director of the Arthur Garfield Hays Civil Liberties Program.

Royal C. Gilwey, professor of public law at West Virginia University, is the author of “The Problem of Church and State in Terms of the Nonestablishment and Free Exercise of Religion,” Professor Chester James Antieu of Georgetown writes on “Paul’s Perverted Privilege, or, The True Meaning of the Privileges and Immunities Clause of Article IV.”


Summer sales of several hundred extra copies of the last issue, with its symposium on government contracts, were reported. The contracts articles will be reprinted next year in a hardback yearbook of such articles published by Federal Publications, Inc. of Washington.

Dartmouth College, Old Dominion College, Southern Illinois University, and the College of William and Mary.

The median Law School Aptitude Test score for the entire first year class is 550, which is the 69th percentile. The mean of academic averages is 1.75 on a 3.0 high system.
LAW SCHOOL MOVE ENDS FIRST STAGE
(Continued from Page 1)

to construct the moot court room, two medium-size classrooms and the various office facilities on the attic floor.

For the law faculty and students, however, the epochal event was the move itself, irrespective of the stages involved. The first few weeks have been periodically but pleasantly interrupted by streams of visitors, sightseers attracted by the handsome foyer and the accumulating features of the decor. Among these are the original casts of the Marshall-Wythe School of Law Medallion, the pictorial display on the development of English legal and parliamentary institutions which was prepared for the Magna Carta anniversary of 1965, and the busts of Marshall, Wythe and Blackstone given to the Law School Association in 1955.

The casts of the Medallion are in a recessed exhibit case in the foyer, while the busts of John Marshall and George Wythe are in foyer alcoves. The bust of William Blackstone is currently on the landing of the marble staircase, under the colonial-style brass chandelier. The replica of the royal mace, another of the items in the 1965 display, tentatively is planned for one of the features of the student-faculty lounge, for which furniture is on order. The pictorial display, it is planned, will be set on the walls of the second-floor corridor.

Painted in white with woodwork in Williamsburg blue, many of the attractive architectural features of the original structure have been preserved. Each of the classrooms and offices has an individual color variation, and recessed fluorescent lights and a circulating air system make the rooms comfortable. Larger first-year classes are currently taught in Rogers Hall, next door to the Law School Building, or back in Bryan near the library.

Administrative facilities off the foyer include offices for the Dean, Assistant Dean and Dean's Secretary, with a larger office for another secretary and a receptionist. Opposite this “executive suite” is the lounge, complemented by a room on the back

ONE SEC'Y. MARRIES; TWO NEW ONES ARRIVE

Mrs. Anne L. Ware, girl Friday to deans, professors, students and alumni of the Law School for fourteen years in old Bryan Hall, headed north to Connecticut just before the Law School moved east on campus to its new quarters. On September 5, 1967 she was married in Greenwich, Conn., to Mr. James B. Hatcher, an editor for Scott Publications in New York City. To advise many alumni who have inquired about her new address, it is reported here: 168 Field Point Road, Greenwich, Conn. 06830.

Georgia-born and Virginia-acclimated, Anne advises that she presently is dividing her time between being a “lady of leisure” and “a missionary to the Yankees.”

It took two to replace her, and in the process a family tie has been preserved. Anne's daughter, Mrs. Marcia Miles, who has been part-time with the Law School for the past year, has now become a full-time member of the secretariat. The other full-time arrival is Mrs. Carol Goodacre, secretary to the Dean.

of the building which accommodates the student-run coffee bar. The rest of the first floor is to be the main reading room of the Law Library, with its adjoining reading rooms for the Tax Library and for reserve and reference materials. There are also five separate study cubicles for advanced degree candidates, and the office for the Law Librarian and her receptionist.

On the ground floor, denizens of the old library basement will have trouble believing the brightly lighted stack area (awaiting shelves) and the separate rooms for shipping, processing and cataloguing library materials. There is also an office for an assistant librarian and a microfilm-microcard reading room with audio-visual equipment.

The second floor has two small classrooms, ten faculty offices, and rooms for the Student Bar Association and the Law Review.

RETURN POSTAGE GUARANTEED
Marshall-Wythe School of Law
College of William and Mary
Williamsburg, Virginia 23185