
Murray Goldman

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Recommended Citation
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of the Code is emphasized. This Section provides that each person who is a stockholder of a Subchapter S corporation on the last day of the corporation's taxable year must include his pro rata share of the corporation's undistributed, as well as distributed income, in his gross income. Further, the electing corporation must consider the tax consequences of the corporation section of the Code in such areas as corporate redemption, liquidation, and reorganization.

It is this kind of text treatment—a combination of fine organization, conciseness of presentation and sharp emphasis, that makes the book so valuable.

The Florida attorney will regret the exclusion by the author of a discussion of the tax treatment of both the Western Hemisphere Trade Corporations and Foreign Corporations doing business in the United States. Perhaps these gaps will be filled in later editions.

Professor Bittker is to be congratulated.

Robert Paul
Member of the Florida and New York Bars

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Melvin M. Belli, in the three records comprising the first album of this new venture, takes the art of advocacy from the textbook and brings it to life. The impact and impression of the spoken word, especially when spoken by the "King of Torts," cannot be overemphasized. Mr. Belli has attempted to present to the lawyer and law student a living example of the art of trying a lawsuit before a jury. He has achieved a great measure of success in this, his first effort in this field.

Volume I of the Voice of the Modern Trial Lawyer contains three records: the first is in an opening statement in a wrongful death action (Fisher v. L.N.R.R.); the second record is a closing argument in the case of Maureen Connolly v. Pre-mined Cement Co., and the last is a closing argument in the wrongful death action of Allen v. United Aircraft, in which liability was admitted. All three records concern personal injury actions. The opening and closing statements are the actual arguments used by Mr. Belli in these trials, re-created from the Court Reporter's transcript in each case. Unfortunately, this accuracy sometimes sacrifices spontaneity.

The greatest single liability of the presentation is the tendency of Mr. Belli to oftentimes speak in a monotone, obviously due to his reading a written manuscript. But this minor liability is more than overcome by the sheer
magic of what is said. The content and brilliance of his arguments and opening statements can only be appreciated by listening to him—the written word is just inadequate to contain the scope of Mr. Belli's talent. The medium of records, the spoken word, is far better suited to give the student, be he lawyer or not, the true benefit of Mr. Belli's great experience.

However, the trial of a lawsuit is an adversary proceeding. The student of trial work must be acquainted with both sides of the table, the plaintiff's and the defense. It would have been a definite improvement had Mr. Belli included a view of the unpopular side—that of the defense. Since for every plaintiff there is a defendant, the other point of view is no less important for the student.

Learning the art of trial work through recordings is an interesting and important step in progressive legal education. The deficiencies present are recognized by Mr. Belli himself. We have his promise to rectify these deficiencies by ultimately bringing the student a lesson in the art of advocacy by means of sound motion pictures.

In the interim, however, this reviewer recommends Mr. Belli's excellent record album as informative and fascinating listening.

Murray Goldman
Member, Florida Bar
Committee on Trial Tactics & Procedure

The album, entitled "Cross-examination techniques," consists of 3 double long playing records, each side of about 25 minute duration playing time. Melvin M. Belli introduces the subject of cross-examination, and explains that each record will deal with a preliminary statement of the issues in the case, the content of the direct examination, and the purpose of the cross-examination. Then the voice of the witness and the cross-examiner is heard in the question and answer repartee.

This album is a valuable instrumentality in presenting the various illustrations and demonstrations of the art of cross-examination. Mechanically, the records are clear and understandable. They were used on both the hi-fi and the ordinary record player machines and were equally clear. The persons who participated as witnesses were understandable, and effectively carried out the expressed purpose of each portion of the illustrative materials.