Contents

Japanese Professor Addresses Students, page 2

The Internal Revenue Service, pages 5, 6

A Visit to Suffolk, page 7

Bar Examination Questions and Answers of Immense Value to the Students

JANUARY
Published by the
STUDENTS OF THE SUFFOLK LAW SCHOOL
45 Mt. Vernon St., Boston
Fifteen Cents a copy
Subscription, One Dollar a Year
Japanese Professor Addresses Students

Reported by Peter C. Borre, '16.

(Editor's Note: Address delivered by Prof. Takayanagi, Professor of Law in the Imperial University of Tokio, on the evening of Dec. 17th.)

Gentlemen:
I have been much impressed with the method of teaching in this school. We have evening classes of law in Japan and our method of teaching leaves a great deal to be desired. Now, the Dean has been kind enough to explain to me the method adopted in this school. I think that this method is the most reasonable and wise method which is compatible with evening study of law subjects, and I think that your method of teaching will be introduced into Japan and be a model to the Japanese law schools. (Applause). I have been here just for a couple of months, and I am afraid that my English is incomprehensible to you. I have studied English for a short while in Japan under a Japanese instructor, and I believe my English pronunciation is somewhat Japanese. However, I hope that I can make myself understood enough to express an admirable opinion of this law school and of the instinctiveness with which all the students listen to the teachers and the manner in which the professor delivers his lecture.

Anglo-American jurisprudence is a puzzle to the Japanese. It is based upon precedents, and we cannot study the Anglo-American law except by reading the cases. It is very hard therefore for a Japanese student of law to read the English reports and American decisions. But, Japan is a great admirer of Anglo-American civilization and of all its products, especially in the line of law. Japan has adopted what we may call a civil law system. Our model was chiefly German, with a slight adoption of the French and English systems, but after experience in the courts, we have found that in the decision of practical cases, the English law is much superior to any system of law, and we have a great admiration for the sagacity with which the English and American judges administer justice.

We have a course of Anglo-American law in Japan, and there is a chair in the Law School which is totally devoted to the study of American law.

I think Japan is a student of Anglo-American institutions, and not only in law, but in religion and in all lines of spiritual progress, we admire the Anglo-American spirit and, since we now are on the side of the Allies, the Japanese are very eager to understand the real contention of the Allies, that is, that they fight for firm respect for agreements, and have good background.

There is much talk now-a-days, especially in the "yellow" papers, about a war between the United States and Japan. I think this talk will prove very profitable to the makers of ammunition in general. It is a talk which favors
the producers of ammunitions, warships and other kinds of destructive machines, but I don't think that an ordinary Japanese, a level-headed Japanese can ever think of a war between the United States and Japan. It is unimaginable for an ordinary educated Japanese to find Japan and United States in a state of war, and since America is a teacher to Japan in all lines, I do not think Japan will fight a teacher, and I hope that all of you will drive out all of these imaginations, if you have any, and feel good will toward Japan, as we do feel good will toward America.

"To Suffolk"
By Howard W. Foster, '18.

(To the tune of "A Perfect Day")
When years have rolled by, happy memory,
Brings us back to those years of yore,
And again through that school, we loved so well,
Our spirit will roam once more.
Those old friends we knew many years ago,
Grown to fame, find a joyous thought,
In memories that bring back the songs we sing,
And the friendships those years have wrought.

We pledge our allegiance to that school,
To that name ringing clear and true,
Tho' our journey be long, tho' our fame grow great,
Kindly thoughts turn e'er to you.
And so we cheer for our old school,
Cheer strong and long, rah, rah,
Make it loud, make it true, with a tiger or two,
For the Suffolk School of Law, rah, rah, rah.

Table of Contents

Address of Professor Takayanagi
"To Suffolk" Howard W. Foster, '18 2
Prof. Arthur W. McLean, LL.B. A Sketch 4
The Internal Revenue Service John W. O'Donohue, '18 5-6
A Visit to Suffolk John J. Murphy, '17 7
And Now for the Final Spurt 8
Junior Class Banquet Max Wittenberg '17 9-10
History of the Suffolk Law School Dean Gleason L. Archer 11
Senior Notes 12
Play It Easy Howard W. Foster 13
Specialization Peter C. Borre 14
What Remains M. E. Rosenzweig 15
Junior Notes 16
Sophomore Notes 17
Editorials 18
An Interesting Case James F. Meagher 19
Legal Briefs 20
Freshman Notes 21
"Rule in Shelley's Case" George F. Hogan, '16 22
Professor Arthur W. MacLean, LL.B.

Mr. MacLean was born in Lowell, Mass. He is a graduate of Lowell High School, Boston University College of Liberal Arts and Boston University Law School, from which he graduated with honors. For one year after admission to the bar he was associated with the law offices of Homer Albers. For several years he was a law partner of Gleason L. Archer. He was one of the first instructors in the Suffolk School of Law, having taught Partnership in the spring of 1907. He became a regular member of the faculty in September, 1907 and has continued with the School since that date. He is Dean of the Portia Law School.
The Internal Revenue Service

By John N. O'Donohue, '18.

One of the most interesting branches of the Federal Government is the Internal Revenue Service—interesting not only because of the character of its work, but because it has come to be the main support of all the other departments of the Government under present-day conditions.

There are, generally speaking, two principal sources from which the Federal Government obtains revenues to carry on its work, namely, the taxes on articles manufactured and business transacted within the United States, and the taxes on articles imported into the United States from foreign countries. During the twelve months ending June 30, 1915, the entire ordinary revenues of the government were somewhat less than $700,000,000, of which the internal revenue collections amounted to $415,669,876.

It also appears likely that the Internal Revenue Service will be called upon for the task of providing annually over $150,000,000 additional for the new army and navy program.

Organization.

The states and territories of the United States are divided into 64 internal revenue districts, each of which is in charge of a collector, who is responsible to the Commissioner of Internal Revenue in the Treasury Department at Washington. Collections of taxes are all made by the various collectors of internal revenue in their respective districts, and are placed by them to the credit of the Treasurer of the United States, in the various banks and sub-treasuries.

The following is a table showing the amount and sources of the internal revenue taxes collected during the fiscal year ending June 30, 1915:

**Stamp Taxes.**

In the case of the stamp taxes, the tax is paid by affixing and cancelling certain stamps, which are purchased by the taxpayers from the various collectors of internal revenue and affixed to the several objects of taxation. In nearly every case, where an internal revenue stamp is affixed, it is cancelled, by writing or printing thereon the date of cancellation and the name or initials of the person or firm affixing the same, and by perforation, or in some other manner.

A very large proportion of the stamp taxes, as will be observed from the above table, fall upon distilled spirits, such as whiskey, rum, brandy, gin, grain alcohol, etc. In these cases, the tax is paid by the distiller, and the stamps are affixed by him to the packages of spirits under the supervision of internal revenue gaugers. Every mixing or intermingling and every sale of these articles, except at retail, is closely followed by the Government, in order to prevent any fraud upon the revenue. A distiller is allowed, however, to go on making distilled spirits without immediately paying the tax thereon, storing them in a bonded warehouse and affixing tax-paid stamps when they are removed from the warehouse for consumption. Spirits destined for export and spirits which are to be denatured by the addition of chem-
icals and to be used in the various arts and industries are exempt from the tax, under certain regulations.

The stamp taxes on fermented liquors, such as beer, ale, etc., are paid in a similar manner by stamps which are affixed to the packages of fermented liquor under the supervision of internal revenue officers at the breweries.

The stamps required upon wines, cordials, etc., under the Emergency Revenue Law, are affixed by the dealers who sell to consumers.

The stamp taxes on tobacco, including cigars, cigarettes and snuff, are paid by stamps affixed by the manufacturers to the articles in question. So also with oleomargarine, etc., and with the taxes on gum, cosmetics and similar articles.

All the taxes collected by the Internal Revenue Service, with the exception in some respects of the income tax, belong to the class of "Excise Taxes," and are imposed under the power given to Congress by the Federal Constitution, Section 8, "To lay and collect taxes, duties, imposts and excises." They are taxes based upon the privilege of conducting certain specified occupations or transactions. They are not direct taxes upon persons or property, but upon the carrying on of certain businesses. In the case of stamps, the tax is upon the business of the manufacture and sale of liquors, tobacco and other articles, and is paid by the affixing of stamps to such articles. In case of failure to affix the stamps required by the internal revenue laws, the persons at fault are subject to fine and imprisonment and the taxable articles are liable to seizure.

Special Taxes.

The excise or business taxes are levied in another form in the case of the so-called "Special Taxes." These consist of certain fixed amounts to be paid annually by persons engaged in specified occupations, such as dealers in liquor, dealers in oleomargarine, rectifiers of spirits, and, under the Emergency Revenue Law, bankers, brokers, dealers in tobacco, manufacturers of cigars, etc. These taxes are paid annually in advance upon the basis of the government fiscal year, which runs from July 1st of each calendar year to June 30th of the following calendar year. Persons engaged in taxable occupations are required to make sworn returns, stating the business in which they are engaged and giving other particulars, within the month in which such business is begun and annually thereafter during the month of July. These returns are filed in the office of the collector of internal revenue in whose district the taxpayer is located, and if payment is made with the return an engraved receipt or special-tax stamp with coupons at one end to cover the months for which the tax has been paid is given to the tax-payer. The law requires that the special-tax stamp for the current year shall be posted in a conspicuous position in the place of business of the taxpayer. A new special tax stamp is issued every year to each taxpayer, on his making the proper return and paying the amount of tax due. The internal revenue laws provide that where, except in case of sickness or absence, a special-tax return is not filed within the month in which it is due, the tax is automatically increased by a penalty of 50 per cent., or, in the case of fraud or

(Continued on page 23.)
A Visit to Suffolk

John J. Murphy, '18.

Located on historic Beacon Hill, Boston, where John Hancock, Francis Parkman, and others famous in the early history of our country had their residences, and lying within the shadow of the great State House, is a building which at first glance one would take to be the home of some business or professional man, but which closer inspection reveals to be the Suffolk Law School. The building was formerly a residence, one of the largest and most spacious on Mt. Vernon St., and although it has been altered to meet the school requirements, yet all the esthetic features of the architectural design have been retained.

A visit to the Suffolk Law School some evening during the school season will well repay the visitor for his time and leave a favorable and lasting impression upon his mind.

Upon entering the building, just to the right of the foyer will be seen a group of students clustered about the bulletin board gleaning the “news,” copying off the cases which are to be abstracted, or learning what new instructions have been issued. Passing along the corridor to the writing room, which also contains the loan library, will be seen another group busily writing out answers to problems or abstracts of cases. Then, just to the right, as one turns to go out again to the corridor, is the Main Library or “Silence Room,” which contains Reports, Reference Books, Encyclopedias, Case Books, and many other volumes to which the student has occasion to refer during his studies. Here too may be seen other students perusing decisions, abstracting cases, looking up definitions, reviewing rules, or gathering information necessary to decide the point involved in the particular case in which each is interested. Walking along the corridor and going downstairs to the basement, the visitor is greeted by the sound of a score or more voices. This is the Smoking Room where the students gather to enjoy a few “puffs.” As this room is remotely located from the libraries and lecture rooms and there is no fear of disturbing those who are studying, the students are here allowed to discuss and argue cases to their hearts’ content. The vigor with which they enter into the discussions is indeed remarkable, each giving a plausible argument and citing authorities. Unconsciously they are preparing themselves to do the work which they will be required to do in actual practice. Going upstairs again passing the first floor and continuing up to the second and third floors, the lecture rooms are encountered. Here will assemble the different classes. It is here that the regular class work is done, such as copying lecture notes, answering quizzes, both oral and written, or asking questions regarding some matter about which the student might be uncertain or perplexed.

The thing which probably impresses itself most forcibly upon the visitor is the spirit of sociability that prevails among the students. From all outward appearances it would seem that they had known each other for a long time, yet as a matter of fact, the large majority were entire strangers when they enrolled in the school. The high city or state official may be seen talking to the clerk, the salesman argu-
ing with the mechanic, the police\-man conversing with the fire\-man, the merchant discussing with the accountant, in fact the school roster includes men from practically every walk in life. All pay the same fee, do the same work, and there is absolutely no distinction between the college professor, the rear ad\-\miral, or the clerk. This in a measure accounts for the splendidly democratic spirit of the school. And the school is very cosmopolitan too. There are many different races and nation\-alities represented there, but strange to say there is no prej\-u\-dice or jealousy among them. It is the true American spirit upon which this country was founded. And what has been said of the students pertains also to the in\-structors. They are always accessible, and anxious to co-oper\-ate with the students. It is this feeling of good-fellowship and democracy that makes the Suff\-olk Law School noted for the remarkable spirit of its students, a spirit unequalled by any other institution in the country.

AND NOW FOR THE FINAL SPURT!

Half of the school year is behind us. Another half year of study and endeavor, is ahead. The mid-year examinations found most of us prepared and primed. For after all, there should be no fear of any examination if the student has done his duty during the semester; if he has been faithful to his studies and as each lecture is given, learns the salient points and by reading cases more firmly impresses those precepts in his mind. Some students there were who, because the pace was too hot or for other reasons, left school, but others entering took their places. For the closing sem\-ester of the school year we have an earnest, diligent and faithful student body. The chaff has been separated from the wheat. The record of the students of the Suff\-olk Law School this year has measured up to a high standard,—may the students continue to show the same consistent application, the same diligence, and there is no doubt but that the final examinations in May will find them even better prepared and more thoroughly primed.

SOME INTERESTING FACTS.

By a Soph.

There were 55 signers to the Declaration of Independence, 32 of whom were LAWYERS.

Out of the 27 Presidents of the United States, 21 were LAW\-YERS.

The LAWYER'S duty is to safeguard his client's interests, by all expedient means, and to pro\-tect that client at all hazards and costs to others and to himself, nor must he regard the alarm, the suffering, or the torment, or the destruction which he may bring upon the other, in a justifiable de\-fence for that client.

The welfare of the public is the highest LAW.

The constitution represents the developments of the Anglo-Saxon race.

Daniel Webster was the expounder and the defender of the Constitution.

England is the source of our common LAW, and of our Judi\-ciary system, and of our English History, and also of our Constitution.
The Progressive History of the Suffolk Law School*  

Discussion of School Records of Candidates for the Bar

By GLEASON L. ARCHER, LL.B.  
Dean and Founder of the School.

Busy as I was I must have felt that I still had leisure for other things, for I prepared a set of lecture notes on “Agency,” to be used in the school the next fall, also a set of lecture notes on “Sales.” It is interesting to note that the first course I prepared, “Agency,” has continued to be practically unchanged in form to this day, for when I ceased teaching the subject personally, I turned over my lecture notes to Mr. Douglas, who has used them since. They will be succeeded in the coming year by my new textbook on Agency, but no other course which I prepared that summer except Criminal Law has survived unchanged for so lengthy a period.

The launching of the school now hinged upon my success in the bar examinations as well as did my position with Carver and Blodgett.

I was aware that the majority of men who took the bar examinations failed in the first attempt and often in the second also, but so much depended upon it that I had resolved to pass in the first attempt, with the result to be seen in the next chapter.

CHAPTER IX.

The Last Barrier.

It was a very hot and sultry day when the large body of young men gathered in a High School building on West Newton Street for the state bar examinations. All details of the seating of candidates had been pre-arranged, so it was merely necessary to take the seats allotted to us in alphabetical order. Upon each desk lay official examination books, and promptly at nine o’clock we received our examination questions for the forenoon session.

I read my questions through carefully and at the first reading it seemed that I could not answer half of them. But I had steered myself for the ordeal and I set about the task with careful deliberation. Since there were fifteen questions I must average one answer every twelve minutes in order to finish by twelve o’clock. But there were some questions that I knew I could not answer in so short a time, while there were others that I could answer readily.

I hit upon a solution that I should strongly advise for other men in a similar plight. I answered the easy questions first, for each question had a certain amount of space allotted to it by number, and in this way cleared away a goodly number of the questions in the first hour.

To my relief I found that questions at first seemingly outside of any principle of law which I had ever read were after all possible of solution by analogy with certain fundamental principles. It is probably true that I answered some questions very wide of the mark, but at

*Copyright 1915, by Gleason L. Archer
five minutes of twelve I had answered every question on the forenoon paper.

The heat of the day had been very oppressive indoors, but the sun was fairly scorching the streets when I left the building for lunch. I walked up Tremont Street to School Street in order to work off the nervous tension under which I was laboring, ate a frugal meal in a dairy lunch, rested half an hour at the office in the Old South Building and returned to the examination building for the afternoon ordeal.

We began at two o'clock. The afternoon was a repetition of the morning so far as my experiences and methods of work were concerned. Again I answered every question and was leaving the building when the gongs rang to end the afternoon session.

I had done my best, and I felt that my chances of passing were reasonably secure. But I had learned enough from other men who had taken the examination to know that the ways of the bar examiners were past finding out, and that no man could be sure of success until notified of the result.

Subsequent observation has confirmed me in this opinion, for in the case of my own students, I have so often seen the brilliant student flunk and the dull student pass that I have given up the habit of forecasting, even to myself, the result of a bar examination.

I remember two students in particular who took the same examination. One had completed his four-year course with a splendid record, the other had taken only three years of work and had found great difficulty in passing the school examinations up to that point.

I felt confident at the time that the first man had ten chances to the other man's one, but the second man passed and the other man flunked.

I have often thought that more attention should be paid to the school record of applicants for admission to the bar, but schools are called upon merely to say that a man passed his school examinations, without specifying whether his rank was seventy-five percent or ninety-five percent. The bar examiners do not meet the men personally, but pass judgment upon them from one examination in writing, whereas there is available information ten times more valuable which they absolutely ignore—the entire record that each applicant from a law school has made during the years of his preparation.

Immediately after the bar examinations I took a train for Maine to spend a month at my boyhood's home while waiting to hear my fate. But I did not go there exactly for rest. If I were to start the school in September, my lecture notes must be prepared during the only time that remained open to me—the month of July, for I was to assume my duties at Carver & Blodgett's in the second week in August, provided my name should appear in the list of lawyers-elect when the results of the bar examinations were made known.

During the month of July I worked on the farm more or less, fished, tramped through the woods, and picked berries, but these were only incidentals, for my main purpose was centered on the preparation of lecture notes on "Contracts" and "Criminal Law."

In three weeks' time I had finished them and one day as I re-
Five years from now "Borre & King," Attorney and Counselors-at-law.

Listen to this! Prof. York was lecturing on Wills and Probate. He was discussing insanity and casually remarked, "Of course, we will go into insanity a bit." We did, and John Drew is the victim. He has a delusion and can't be convinced to the contrary.

Even in answering questions there is close competition. Do you notice when Gornstein asks a question Goldberg "ups" and takes the opposite side, or vice versa.

One night Mr. Hogan, our hyphenated student (sophomore-senior), asked Professor York to explain a certain problem. The professor answered the problem. Mr. Hogan said: "Well, it seems to me that I answered that—but—well, I guess I'll see you after class." Loud laugh by the other students. You see, they thought—well, anyway, the professor, with a twinkle in his eye, said in a solemn tone of voice: "If you have an offer to make, I would prefer to have it made before the class." A voice from the back of the room: "that offer might be accepted." The case was settled out of court.

Matthews doesn't care what time he comes in class. Paretsky and he are some diggers. Drop in and see them at the State Law Library. Hours, 10 A. M.—4 P. M.

Rep. Edward N. Dahlborg, of Brockton, says next year it's going to be Senator or ex-Representative. We all hope it will be the former.

Do you ever notice how well informed Grant Stoneburg is on advance work? Solution: Prognosticative genius.

One of the most distinguished practitioners in the criminal courts of the city of Philadelphia was prosecuting a case for the government. His witnesses had been subjected to a very vehement cross-examination by the counsel for the prisoner, but with very little effect upon the jury. Counsel for the prisoner resumed his seat quietly, recognizing his failure, but content to wait for another opportunity. After the testimony for the state had closed, the prosecuting attorney arose and foolishly remarked, "Now, Mr. Ingraham, I give you fair warning, after the way you have treated my witnesses, I intend to handle your witnesses without gloves." "That is more than anyone would care to do with yours, my friend," replied Mr. Ingraham; and the dirt seemed, somehow, to stick to the state witnesses throughout the trial.

Both Russell and Choate were consummate actors; they were both men of genius in their advocacy. Each knew the precise points upon which to seize; each watched every turn of the jury, knew at a glance what was telling with them, knew how to use to the best advantage every accident that might arise in the progress of the case.
Easy, Play It Easy

By Howard W. Foster, '18.

Once upon a time a Young Ford who knew the Green Baise and the Whirling Ball better than the H. B., listened to the Tales and the Wails of the Grafterers who would do anything for money except work, and played their policy for his 3 per diem.

He contracted for a year's supply of Blackstone and Choate at sixty "bones," and after resting through the fringe of three twilights in seven for a year, thought he owned a good share in the world's wisdom.

Faversham A. Huggins passed the 20th pole on a stretch sprint, clinging to his steed "Ambition," and bleeding remorselessly the sides of that noble nag with the spurs of Ego, which spurs were clamped firmly to his heels.

His day boss overlooked the spurs, and took him at his own Bradstreet, for F. Ambition Huggins could sure throw the vapor like an autumn night.

And so his D. B., thinking our knight was satisfied to feed on figures and sleep in a desk chair, pinned Faith on him and took him touring through the big business.

But F. Ambition was only a 100 to 1 in the big frame and the inside stuff gave him the inflatum cranium.

The D. B. being a wise old timer decided to bind Huggins to a copper-riveted contract, which F. Ambition willingly John Hancocked.

There was in the parchment a brace of importants, 1—I will not work for a similar corporation for a period of five years after I leave the employ of the U. S. Signal Service; and 2—I promise never to divulge any of the trade secrets of the corporation.

That was clear and simple to F. Ambition. He had explored contracts in his first year and was sure of this trio of facts, 1—The 1st proviso would constitute illegal restraint; 2—The 2nd was unreasonable restraint, and 3—He was a minor when he signed the contract, thus he was as free as the chirp of a canary.

Some time later this feverish Sure-Thinger was given a chance to work for the Cable Signal Service Co. a competitor, at a large increase.

F. Ambition, being a month past twenty-one, had dreams of the bungalow for two and the easy existence stuff, accepted the offer, resigned from the U. S. and played the other job.

But F. Ambition was the original amateur gam in the main pool and he was up against the copper-rivets. The Gentle Reader knows the signal as well as we, but we'll pen and ink it for posterity.

After two years of litigation and newspaper notoriety, Faversham Huggins stood with the Big Interests like a man with a wooden leg. When he exited from the U. S. he had been Big Leaguer and his minority plea was benched. The provisos were held of legal importance.

Time has passed. Now F. Almost Huggins at 38 has teamed up with a Ford, a wife, and a piece of property. He earns his daily plaster Paris ensemble by keeping books at 18 per, and is always going to start saving for a rainy day but when it comes, believe us, he is going to get pneumonia.

Moral: The longest way round is the shortest way to a happy home, and income in old age.
Specialization

By Peter C. Borre, '16.

Society at this early stage of the twentieth century presents itself in changing perspective in approximately every field and branch of popular commercial professions. In every profession there are large numbers of persons who have the necessary and essential knowledge in their respective professions, but, the march of progress has produced a new phase, developing with age, which is at the present time becoming more and more perceptible, and that new phase is—"specialization."

The Value of Specialization.

Besides having its individual value, specialization is a commanding business asset to its possessor. In whatevery profession or trade, a specialist commands the attention of those members of a designated profession or trade, which necessitates special attention. In any matter which is of great importance to the business man, the services or opinions of the specialist are sought, and in a specialist all men confide high faith.

Specialize in Law.

We students are now studying law. We are being taught its general theories, its rules and principles, etc. We are gaining a general knowledge of the subject, and some of us intend to enter upon its general practise. But, there is a way in which a person may then specialize, and by zealous application and devoted learning the lawyer can perfect himself along a special branch.

Competition among specialists is not so keen and far-reaching as among the general class.

By assiduous toil and earnest ambition, the path to the summit can be cleared and smoothed and specialization in its lofty heights attained.

WHAT REMAINS?

By M. E. Rosenzweig, '19.

When the soul is sad with sighing,
And the heart with cares, oppressed;
When the strength of Faith is dying,
And the spirit roams distressed;
What remains?

When despair the will subduing,
Makes the weary mind its quest;
And discouragement acruing
Creeps within the heart to rest;
What remains?

When indifference displaces
Strong ambition's vaulting power;
When the heart no joy embraces,
Through each long and tedious hour,
What remains?

When the sky grows dark above us,
And the clouds obscure the sun;
When we fear those dear, who love us,
And we doubt the Mighty One,
What remains?

When the Harvester comes reaping,
Summons Life and takes its breath;
And we part forever, sleeping
In the soothing arms of death;
What remains?

"Commodore" Klimas, rear admiral of the Swiss navy, arises to remark that in all his experiences as a singer, he never feels at home unless he is on the high seas, (high C's).
Daniel Sullivan, president, Printing Pressmen's Union No. 67, was one of the speakers at a mass meeting of the International Printing Pressmen and Assistants' Union at Faneuil Hall, Thursday evening, Jan. 20. Sullivan received a great reception at the beginning and conclusion of his speech.

“Benedict” Harris, who was absent from school for three weeks, has returned to class. He wears “the smile that won't come off.” I wonder what the reason is. Harris is talking in the millions now—you see he is the proprietor of a bank.

Geo. F. Hederson of the Junior class has been re-elected president of the Chelsea Board of Aldermen.

Professor, dictating: “Underhill—”
Student: “Underwood, did you say?”
Professor: “No, not a politician, this man was not in politics, he was in something worse.”
Student (evidently a pessimist): “Then he must have surely been in bad.”

Charlie Gilfix denies the allegation that he is the heaviest man in the Sophomore class. He declares that John Fitzgerald is half a pound heavier. Well! there is only one way of settling the question—weigh each one. And speaking of heavyweights, John Callahan of the second division of the “Sophs” deserves to be entered in the contest.

THE JUNIOR CLASS BANQUET

Max Wittenberg, '17.

The members of the junior class held a most successful banquet at the Elks' Club on the evening of January 10th. Many invited guests were present and added to the jollity of the occasion. About one hundred persons, including guests and students, attended.

With the exceptions of Professors York and Gibb, the entire school faculty was present. Each gentleman was called upon to speak and responded in a fitting manner.

Dean Archer acknowledged the toast of “To Suffolk,” and during the course of his remarks, praised the students for their enthusiasm, loyalty and good cheer. He punctuated his address by many flashes of wit, and received a tremendous ovation when he concluded.

The excellence of the music and selections by various members of the class made it an occasion long to remember. Mr. Kiliviansky was especially successful in his specialties.

The banquet was the result of the efforts of the secretary, Mr. Mullen, and his fellow officers, and much praise is due them for the thorough and successful manner in which they handled the affair.
Sophomore Notes

Things That Never Happen

"Joe" McGrath gets in on time.
"Doc" Nolan stays a whole period.
"Sam" Aronson doesn't ask a question.
Harry Hanson hasn't got his smile with him.
John Hurley isn't in a hurry.
"Jack" Hardy forgets his arguments.
Frank Kalinoski "hain't" got no more rosy cheeks.
Howard Foster hasn't been to a dance for a month.
"Ed" Rivera makes out an attendance card.

We Have With Us Tonight
Fergus, Hanson, Shea and Rosenburg, the "Worcester Quartette" in "We Are Four."
Falvey and Donovan, "The Siamese Twins."
Herbie Lynch lecturing on "When Is a Taxi Not a Jitney."
"Mel" Marget in "They Won't Come Across."
John Heffernan in "He Came from Framingham."
"Steve" McAleer, our poet laureate, in "Suffolk School, My School of Law."
Leo Halloran in "The Lost Key," or "It's a Long Hike Across Town."

Plays of the Month
Howard and Driscoll in "Romeo and Juliet."

"Bill" Shea came into class one night with a bright red carnation in his buttonhole. I don't know whether Fergus and Hanson were jealous of their Worcester co-student; at any rate they tried unsuccessfully all night to "get away" with the flower, but "Bill" was too wise. (You see he had it pinned to his coat lapel.)

Instructor—"What is surplusage?"
Student: —"Same thing over again."

Student: "—and the son died."
Professor: "Who is the son?"
Student: "Why the son of the mother, of course."

Algebraically speaking, "a fee simple—a fee simple=a possibility of reverter."

Professor, elucidating: "Remainder means 'the rest.'"
Student: "That means then that A gets the whole of it, and G gets 'the rest.'"

"Dan" McGillicuddy was in the midst of a heated discussion as to whether a child who had been promised five cents by him to run down to the corner and back, could hold him for the "jitney," when a voice murmured, "Never cross a bridge till you come to it; the child will not go until he gets the 'nickel' first." "Dan" says he can't see it yet. Well, the sign of a good debater is that he cannot be persuaded.

Fellow students, if you desire some good summer reading (very light), peruse the United States Revised Statutes at Large. There are only about 'steen thousand sections to the collection.

The Sophomore students would like to inquire of Professor York what he means by "first blush."
GOVERNOR McCALL PRAISES THURE HANSON.

In his inaugural address Governor McCall warmly praised Mr. Thure Hanson of the Sophomore class, for his excellent record as commissioner of weights and measures.

Said His Excellency: "There is one commission to which, on account of its record, special reference should be made. Thrice the commissioner of weights and measures, Mr. Thure Hanson, was appointed in July, 1913. At that time the income of the department under him was $377.50 and the expense of administration was $20,000. The reports of the last fiscal year show that the income of this department had increased to $20,025, or more than 50-fold, and also that cities and towns as a result had received a large income which they had not received before. The expenses of administration had not increased at all. So signal an instance as this should be held up as an object lesson to the other boards and commissions."

Thus the true worth of another Suffolk boy is recognized.

THE SCHOOL SCHOLARSHIPS.

The announcement by Dean Archer of the offering of six scholarships has been greeted with decided approval by the student body and alumnae. It is merely another manifestation of the Dean’s interest in “his boys” and of his ready appreciation of the efforts of sincere, earnest, students. Furthermore it is another sign of the progressiveness which will characterize the Suffolk Law School of the future. The three scholarships for studies will be known as the Walsh, Frost and Boyton; while those for the best debaters in the school will be known as the Archer scholarships.

MAKE IT A “SILENCE ROOM” IN FACT!

It is to be regretted that many of the students, while in the library, forget themselves and their fellow students by talking and arguing among themselves to the great annoyance of other students who desire to study undisturbed.

The library is supposed to be a “silence room,” for it is a rule of the school that no talking shall be allowed in that room. Let each student insist upon a rigid enforcement of that rule by frowning upon those young men who persistently violate it. Do not hesitate to remind them that there are many other rooms where they may hold their discussions without annoyance to others. Then we will have a “silence room” in fact.

PATRONIZE OUR ADVERTISERS.

We urge our fellow students when considering a purchase of some article advertised in the “Register,” to patronize those firms which have aided us in es-
establishing this magazine upon a firm and substantial basis. Practically every newspaper and magazine is dependent upon their advertisers for the success of their publication; and so in a great degree does this apply to the "Register." It is an old saying, "help those who help you;" and we believe that every loyal son of Suffolk will patronize the trustworthy firms who have so substantially aided us by advertising in the "Register."

ENLARGE BAR. EXAM. DEPARTMENT

The popularity of our department of actual bar exam questions and answers has become so great that at the suggestion of many of the students the board of editors has deemed it advisable to enlarge that department. Henceforth from ten to fifteen questions and answers will be printed in each issue. It would be advisable for students to preserve the "Register," for the questions and answers will prove of inestimable value in preparing for the bar examinations.

"A MAN'S A MAN FOR A THAT."

How many times have you heard and thought of these few words? In what light? What did they mean to you?

You have probably applied them when a man has accomplished wonderful results, and, again, you have probably applied them to one who has been a complete failure.

How nice it would seem to have these words said about you after you have ascended to the high sphere you are striving to attain.

Education assists wonderfully but it is then that the best that is in you is bound to show itself. You may read, study, and in fact, memorize and still be as ignorant as those without education. It is the clasping to the heart of such learning—the planting of it in your soul, and thus embodying it in your brain that counts, and when a person, referring to you, says "A man's a man for a that," be thankful that Robert Burns was so inspired as to be able to create that beautiful phrase, and then you may be proud of the work you have accomplished.

SOME WITTY SAYINGS.

By a Soph.

Real prosperity consists not alone in doing well, but in doing well with what one has to do with.

Spend less than you earn,—no matter how small your income may be, and your expenses will be less,—incidental, so as to enable you to meet that big Guy, "TUITION," that comes roaming around you every now and then.

Sacrifice small present pleasures,—at those dates,—for greater future good. When income increases, don't spend all of the increase, as it produces a peaceful mind, which is a guarantee of good behavior, means sound sleep, and a good cool judgment,—and also to enable you to do those "PRIMA-FACIE" problems and quizzes.

At the end of a long but unsuccessful cross-examination, in which he was examining for probabilities, an inexperienced trial lawyer once remarked rather testily, "Well, Mr. Whittemore, you have contrived to manage your case pretty well." "Thank you, counsellor," replied the witness, with a twinkle in his eye, "perhaps I might return the compliment if I were not testifying under oath."
An Interesting Case

By James F. Meagher, '19

At one of the recent lectures given by Dean Archer on Contracts the question arose whether a messenger boy was the agent or servant of the messenger company or the person for whom he brought the telegram to the telegraph office. The sentiment among the embryo lawyers was that since the boy was taking the message to the office he was in the employment of the party who sent the same.

I have a very interesting case in mind which is somewhat analogous to the one just mentioned. The question was whether the giving of a tip to a trainman for carrying a suitcase constituted a contract between the person for whom he was carrying it and himself, or whether he still remained in the employ of the railroad.

Involves Railroad

The case in question was decided on the decision in the case of Hasbrouck vs. N. Y. Central & Hudson R. R., as the facts were closely parallel to those in this case. The plaintiff in the action was a wealthy woman who at the time of the occurrence was going to a wedding and carried her gowns, etc., in a traveling bag. She was riding in a train owned by the defendant's company, and after the conductor had collected her ticket she put her purse which contained some valuable diamonds into her traveling bag. At the same time she asked the conductor if he would let her know when her station was reached, and further requested that he send some one to carry her bag to the station platform. Her seat was about the center of the car.

When the train was within fifteen minutes' ride of the plaintiff's station a trainman came and informed her that hers was the next station. Thereupon he took her bag to the rear of the car, the plaintiff in the meantime gathering her things together. The trainman then assisted some of the other passengers with their bags. Then carried the plaintiff's bag to the station platform and returned to assist the lady from the train. She "tipped" the trainman with a ten cent piece and thanked him.

Valuables Disappear.

When she arrived at her destination she opened her bag and much to her surprise found the purse with her valuable diamonds missing. She looked through her bag several times but was unable to find them. She then brought suit against the railroad as common carrier and as bailee. The case was tried in the lower court and the trial judge found for the defendant. The plaintiff went home believing that the matter was finally disposed of and had decided to make the best of it, when her attorney notified her that the case could be appealed; that the trial court had a guess but that no real lawyer considered a decision of the trial court final. And that the Supreme Court would take a different view. The case was accordingly appealed. At the trial of the case the attorney for the defendant argued before the Supreme Court that by the payment of the ten cent piece the plaintiff acknowledged the trainman as her employee and that the act was not within his duties even though done under the direction of the conductor who had charge of the train; that if he was her agent or bailee in handling the bag the railroad company would not be
liable for any negligence on his part, and that therefore the blame for the loss must react upon the plaintiff as his employer and not upon the railroad. The Supreme Court however took a different view and decided in part as follows:

"Of course, if the trainman was the agent or bailee of the plaintiff, and not acting as the servant of the defendant, that is the end of the controversy, and the defendant is not liable. We are of opinion, however, that such was not the situation. The conductor was in charge of the defendant's train. He was under no obligation to direct a trainman or any other person to take care of the plaintiff's baggage. He assumed, however, to send to her one of the defendant's employees, a trainman under his control, and a servant of the defendant ...

"In taking the bag from the plaintiff, and thus exercising control over it, he must be assumed to have acted for the defendant. Such an act was not so outside the scope of his employment as to make an individual act of his own and constitute him the servant of the plaintiff. If this view be correct, it makes no difference whether the defendant thus had possession of the plaintiff's property as bailee or as common carrier.

"If the plaintiff is entitled to recover at all, she is not precluded by the fact that she delivered, unlocked, a suit case to the defendant's servant. Nor did the fact that she presented him with a small amount of money establish that he was in her employ.

"The facts are closely parallel to the facts in the case of Hasbrouch vs. N. Y. C. & H. R. Co., 122 N. Y. Supp., 123, and the decision of this court is based on the reasoning in that decision."

The entire effect of the testimony of an adverse witness can sometimes be destroyed by a pleasant little passage-at-arms in which he is finally held up to ridicule before the jury, and all that he has previously said against a client disappears in the laugh that accompanies him from the witness box. In a recent Metropolitan Street Railway case a witness who had been badgered rather persistently on cross-examination, finally straightened himself up in the witness chair and said, pertly, "I have not come here asking you to play with me. Do you take me for Anna Held?"

This occurrence was at a time when the actress Anna Held was singing her popular stage song, "Won't you come and play with me?" "I was not thinking of Anna Held," replied the counsel, quietly; "suppose you try Ananias!" The witness was enraged, the jury laughed, and the lawyer, who had really made nothing out of the witness up to this time, sat down.

There is a story told of Reverdy Johnson, who once, in the trial of a case, twitted a brother attorney with feebleness of memory, and received the prompt retort, "Yes, Mr. Johnson; but you will please remember that, unlike the lion in the play, I have something more to do than roar."

"Ben" Butler was noted for his absolute disregard for the feelings of the unfortunate witness whom he happened to be cross-examining. Once he was cross-examining a witness in his characteristic manner. The judge interrupted to remind him that the witness was a Harvard professor. "I know it, your Honor," replied Butler; "we hanged one of them the other day."
The Rule In Shelley's Case

By George F. Hogan, '16.

This article is written for the dear freshman who, in his eagerness to ever reach out and forward, after knowledge, interests himself in matters he could better afford to wait awhile before attempting.

But this particular subject seems to give said freshman such concern and takes up so much of their time asking questions and so much of others' time in answering, that it seemed wise to state the rule and such other data relative thereto in a form of words which would be comprehensively brief.

Shelley's Case was decided in England, in the year 1581 A. D., 23 Elizabeth.

"And the rule was that where a grant or devise of land read to A for life, and after his death of his heirs in fee. Which the student can readily see describes two estates. Created in fact, only one estate, that in A, the first taker, and the words "after his death to his heirs" were not words indicative of purchase entitling them to the estate after A's death, but were words of limitation only, showing to whom the estate was any estate left to descend at should descend to, in case there the death of A. But left A a perfect right to alienate or sell any time during his life, giving an absolutely clear title free from any claims from A's heirs. But this doctrine was not looked upon with favor in the United States, while it was the law of England, and had been adopted in this country, our legislatures early began to pass statutes, protecting the rights of the heirs who were spoken of as to take, after the death of the first taker, so that since about 1836 in this state, land so devised is deemed to give the first taker only a life estate, and as leaving to the heirs an indefeasible title to the fee after the first taker's death. I say indefeasible with a certain modification. If the heirs join with A in a deed to another, that other gets an absolute title free from the said conditions."

Anecdotes

John Philpot Curran, known as the most popular advocate of his time, and second only to Erskine as a jury lawyer, once indulged himself in the silent mode of cross-examination, that is, rising as if to cross-examine, looking witness over and sitting down without a word; only Curran made the mistake of speaking his thoughts aloud before he sat down. "There is no use asking you questions, for I see the villain in your face." "Do you sir?" replied the witness with a smile. "I never knew before that my face was a looking-glass."

Mr. Sergeant Ballantine, in his "Experiences," quotes an instance in the trial of a prisoner on the charge of homicide, where a once famous English barrister had been induced by the urgency of an attorney, although against his own judgment, to ask a question on cross-examination, the answer to which convicted his client. Upon receiving the answer, he turned to the attorney who had advised him to ask it, and said, emphasizing every word, "Go home; cut your throat; and when you meet your client in the infernal regions, beg his pardon."
(Continued from Page 10.)

turned from a few hours’ fishing trip with my youngest brother I found awaiting me the fateful letter.

It was printed and couched in formal language. I read it through twice before I realized that I had passed—that the last barrier had been cleared away and my life-long ambition was now to be realized!

CHAPTER X.
The Advertising Campaign.

I reported for duty at Carver & Blodgett’s the second week in August, 1906, and was at once introduced to my new duties. It is natural and proper that the member of the office staff who is least experienced and whose time is therefore of least value should be given the routine work that every office must carry on. Copying legal documents, looking up records, filing pleadings in court and dictating letters in collection cases were the chief duties that came to me at first.

But I was quite disconcerted day after day by the fact that I was so absolutely ignorant of all practical features of law practice. I was well grounded in legal theories but knew no more of how to start a lawsuit or conduct it after it was started, how to open a case in court or to examine witnesses than the office boy who had never studied law. I soon found that although these things were not taught in law schools, yet they were perfectly well known to every lawyer of experience, and I resolved that in my own school these practical matters should be as carefully taught as the theory of the law itself.

My own experience as a student and a young practitioner had therefore brought to my attention another weakness in the current methods of reading law, and from this discovery resulted another of the strong features of the Suffolk Law School. I set about deliberately to learn all that I could of the practical side of the law, whether it concerned my regular duties or not. From this beginning resulted, as will be later seen, my first law book which I wrote in the year 1909—the only text book so far produced that sets forth the practical but unwritten customs of law offices and courts.

On the morning of August 21st, 1906, I left my office duties long enough to go to the Supreme Court and be sworn in as a lawyer. The ceremony itself was simple but very impressive, and I am sure that each of us in that large assembly of young men who, with upraised right hands, repeated the oath of the lawyer, did so with a prayer of thanksgiving to God that we were now members of the great and noble profession of law.

From the day I had returned to Boston I had been devoting my evenings to house hunting, for I realized that it was no easy task to locate apartments in which I could instal my bride when October should come, and also that would contain a room large enough to accommodate the school.

I was aware that the slender revenue of the school would be heavily taxed by the hiring of an office in Boston, so that the only safe plan was to secure apartments in some convenient location that would be at once residence and school.

I eventually located a house at 6 Alpine Street, Roxbury, in which the first floor was for rent, that suited my needs exactly. It had a large front room with a bay window that overlooked the street. I could use the room for lecture purposes and place in the bay window transparent glass signs that would proclaim “Archer’s Evening Law School” to anyone who approached the house from either direction.

(Continued in Feb. Number.)
Sidlofsky almost had his life insurance cancelled a few weeks ago for two reasons. First because he got married, and second because he took his wife to New York. It appears, however, that his wife is taking good care of him. We congratulate you, Sid.

Judge C. H. Gleason, of “Castle House” fame, has been confined to his home for several days with an attack of “la grippe.” Best wishes for a speedy recovery, “Carl.”

Lives of editors all remind us
That our lives are not sublime,
That we have to work like thunder
To get our copy out on time.

Those who think our jokes are poor,
Would straightway change their views
Could they compare the jokes we print
With those that we refuse.

Mr. McDonough, having erred on a quiz question, on being politely informed that he was in error, remarked, “I have my own idea of the subject.”

Quoted Mr. Douglas, “I like to see a man go wrong once in a while.” Why that is only natural of you, Mr. Douglas; that’s where your pecuniary interests come in.

Perhaps our class, in general, knows very little about one of our members,—Mr. J. Russell King. It is with great pleasure that we note that Mr. King was the manager of that championship Commerce Track Team that took the trip to Philadelphia. He also gained prominence as a debater at his Alma Mater.

Quoted “Dan” Sullivan at editors’ meeting, “Say, boys, do you know where I got this red tie?”

Every one present wore an appearance of expectancy. Then Mr. Sullivan relieved us of our anxiety by stating, “I got it around my neck.” (Note: Passed by the New Jersey Board of Censorship.)

Mr. Edward Cassell has been elected President of the Board of Alderman of the city of Melrose.

“Joe” Crotty is employed by the Telephone Company, also the remainder of his family—namely, five.—What would happen to said Company if “Joe’s” family went on strike? Ed. note—The following items were gleaned from the freshman answers to tort questions:

“If a person commits suicide, he does it at his own expense.”

“The results of the injury thus far are the proximate cause of the injury.”

“It is a fact that ‘S’ was injured, but his death was not the immediate cause of the injury.”

“S committing suicide was the remote cause of the railroad accident.”

“Death was the proximate cause of the injuries.”
The Internal Revenue.
(Continued from page 6.)

evasion, of 100 per cent., to be collected in the same manner as the principal amount.
A list, which is open to the public, is kept on file in the office of the collector, of all those who have paid special taxes, giving the name, address, business and the date of payment of the tax. When a special-tax payer removes to a new address, he is required to make a supplemental return within the month in which the removal takes place, giving the new address. The special-tax stamp is not transferable from one person to another, and no rebate can be made under the internal revenue laws where a taxpayer ceases to do business within the period for which the tax has been paid.

Assessment and Collection.
All special taxes which are not paid in advance, including the 50 per cent. and 100 per cent. penalties, are collected by assessment, which is made by the Commissioner of Internal Revenue at Washington. Each month the collector reports to the Commissioner for assessment all those whom he has ascertained to be taxable in his district, with the amount of taxes due from each. Assessment of these amounts is made by the commissioner and notice of assessment is sent to the collector. The collector then sends out notices of assessment to the taxpayer, and the tax is due and payable within ten days of the date of sending out the notice of assessment. If the tax is not paid within the ten-day period, a penalty of 5 per cent. accrues immediately with interest at 1 per cent. per month until paid.

The provisions of the Federal laws regarding collection of taxes where payment is refused or neglected are very similar to those of the state laws governing the collection of local taxes. The collector issues what is called a "Warrant of Distraint," after which it is his duty to take possession of any property of the taxpayer and to sell the same for payment of the taxes. It has been decided by the Supreme Court of the United States, in a number of cases, that the state courts have no power, by injunction or otherwise, to prevent the collection by the collector in this manner of any tax which has been assessed. The only remedy which the taxpayer has is to make a claim for abatement of the tax, to be filed in the office of the collector within the ten-day period, to be passed upon by the Commissioner of Internal Revenue, or to pay the tax and make claim for refund thereof within two years of the payment. If, and only if, a claim for refund has been made and has been rejected or no action taken thereon within six months of filing, can the tax-payer refer the case to the courts.

The reason for this is plain; if every taxpayer had the right to dispute any tax assessed against him, and force the Government to incur the expense and delay incident to an action at law before the tax could be collected, the amount of the tax would in many cases be used up many times over in the expense of collection.

Income Tax.
A new tax, and one which has aroused a great deal of interest, is the income tax on corporations and individuals. This consists of a tax of one per cent. upon the
Suffolk Pals

By J. P. Kirk, '19

Two youths were they when side by side
They climbed up Beacon Hill,
While on their way to Suffolk School,
Their seats in class to fill.

Plain "Jim" and "Joe," those were their names,
Were friends, and really so,
And in their studies they were bright,
As common fellows go.

For four long years their friendship grew,
"Jim" seemed like "Joe's" brother.
Each did his lessons all alone,
Neither helped the other.

"Tis a long road that has no turning,
And on Commencement Day
They parted, and with clasp of hand,
Each went a different way.

The years, they now rolled quickly by,
Two score or more I'd say;
Both lawyers now of some repute,
And many miles away.

In a courtroom, at the trial
Of a celebrated case,
For plaintiff and defendant,
The chums stood face to face.

Each recognized the other, and,
To make a long tale short,
The judge dismissed the case, and it
Was settled out of court.

The two gray haired attorneys, now
Recalled the days of old,
And their lives since leaving Suffolk,
Each to the other told.

Then arm in arm and side by side,
They climbed the hill once more,
To visit their Alma Mater,
To see the scenes of yore.

Instead of the red brick building,
Before their eyes they saw
A massive granite structure,—still
The Suffolk School of Law.

At first a feeling of sadness
Over each one came,
And then a burning sense of pride,
Like sunshine after rain.

There at the silent reunion,
Of "Joe" and "Jim" and School,
The pals resolved they ne'er should part
Until one's blood was cool.

And when called home to their reward,
Beyond the Great Divide,
In silent slumber 'neath the sod—
Two pals lay side by side.

Thure Hanson of the Sophomore class, who is State Sealer of Weights and Measures, has been accused of personally supervising the inspection of all weights and measures used by the Worcester school teachers (female of course). Thure has not as yet decided whether he will bring suit for libel against the Worcester Telegram, which first printed the story, or just let the matter "slide." The chances are, however, that our esteemed fellow, "Stewie" from Worcester, will allow the "scandal" to die a natural death, especially since it is probably true.
Special Announcement

Inasmuch as Dean Archer’s history of the school has already appeared in book form, as “The Educational Octopus” and is already owned by many of the students, the editors have decided to discontinue it as a serial. By special arrangement with the Dean all subscribers to the “Register” who desire to purchase the book will be given a special discount of fifty cents from the list price if such purchase is made before February 20, 1916. Subscribers should fill out the following coupon and leave it with one dollar at the school book store. If upon investigation their name is listed as a paid-up subscriber for the balance of the year, the book will be issued to them without further charge.

Fifty-Cent Coupon

Toward purchase of Dean Archer’s Educational Octopus (regular price $1.50), if presented at school book store prior to Feb. 20, 1916.

Date ...........................................1916
I am a subscriber to the “Suffolk Law School Register.”

Name ......................................................

Class ....................................................

Note: Leave with one dollar at school book store and call for book on following evening.
Answers to Mass. Bar Examinations

(Morning Paper Dec., 1910, Bar Examination Questions were in December Issue.)

**ANSWER 1.**

(a) The fellow servant rule was enunciated by Lord Abinger in Priestly v. Fowler 3 M. & W. 1 and later in Mass. by Chief Justice Shaw in Farwell v. Boston & Worcester R. R., 4 Met. 49. The rule is that a master is not liable for injuries to a servant if they were caused by the negligence of a fellow servant.

(b) The assumption of risk doctrine is that a workman assumes all the ordinary and obvious risks of the business and cannot hold the employer liable if he is injured as a result of such a risk.

(c) No one whether a servant or anyone else can as a general rule recover for personal injuries unless he alleges and proves that he was himself in the exercise of due care. 156 M 503.

**ANSWER 2.**

No. King was not an accomplice and committed no illegal act. Com. v. Willard, 22 Pick. 477.
Com. v. Dowling, 4 Gray 29.

**ANSWER 3.**

None. The company is liable for personal baggage only and not for merchandise carried by a passenger without proof of an agreement to that effect.


**ANSWER 4.**

(a) Under the Police Power of the State, and compensation is not necessary in such case.

Mass. Constitution, Part Second, Chapter 1, Section 1, Article 4. Cases under police power.
Taylor v. Plymouth, 8 Met. 462. (Demolishing a building in case of fire).

(b) The State may take land under the power of eminent domain and compensation is necessary.

Sub-head (c) is answered under (a) and (b).
Q. 5. The defendant hired the plaintiff's piano and agreed in writing to pay a certain sum per quarter for the use of it, and "to return it in as good order as when received, customary wear and tear expected."

The piano was taken to the defendant's house and kept there in a suitable place. During the first quarter the house was blown over by a cyclone and the piano was injured.

Is the defendant liable for the injury to the piano?

Q. 6. Jones was the lessee of a building abutting on a public street. The building was constructed with a wooden awning supported by iron rods extending over the street. Jones desired to move the awning a few inches from its then position and obtained the owner's permission to do so. Jones then engaged a carpenter to do the work and told him what he wished to have done, but gave no further directions, and was not present when the work was done. The carpenter did the work in so negligent a manner that the awning afterwards fell and injured Brown while travelling upon the street. Who, if any one, is liable to Brown?

Q. 7. A said to B, "If you will agree to furnish before May 15, manure and seed sufficient for four acres of corn, I will agree to furnish the land and labor needed to prepare and plant the ground and cultivate, harvest and sell the crop, and we will divide the proceeds."

B so agreed and furnished the manure required but failed to furnish any seed. A, on May 16th, notified B that he, A, had elected to rescind the contract. A at once purchased seed of X and proceeded to raise and sell a crop of corn.

What claim, if any, has B against A?

Q. 8. (a) A said to B, "If you will furnish me with two tons of coal each month for the next six months I will pay you $80 when all the coal is delivered." B furnished the coal as requested.

(b) X said to Y, "If you will agree to furnish me two tons of coal each month for the next six months, I promise to pay you $80 when all the coal is delivered." Y so agreed and furnished the coal.

What kind of a contract, if any, was there in each of the above cases, and when was it complete?

Q. 9. August 1, 1910, Jones sold to Brown a pair of black horses for $600. The bargain was oral. The horses at the time of the sale were in Jones' barn and remained there until August 7th, when B paid the money and received the horses.

(a) What right, title or interest, if any, did Jones have in the horses from August 1st to August 7th?

(b) After August 1st and prior to August 7th what right, title or interest, if any, did Brown have in the horses?
Q. 10. Jenkins delivered five hundred barrels of apples to a storage warehouse and received a negotiable warehouse receipt for the same. Jenkins endorsed the receipt in blank and placed it in the custody of Howes for safe keeping. Howes, without authority, pledged it with the Beacon Trust Company as security for an antecedent debt due from him to the Trust Company.

Who is entitled to the apples?

Q. 11. A gave to B his promissory note as follows:

"$1000. Boston, November 1, 1910.

One month after date, for value received, I promise to pay to B or bearer one thousand dollars with interest. (Signed) A."

Before delivery, C, at A's request and for his accommodation, placed his signature upon the back of the note.

B sold and endorsed the note to X before maturity. What rights has X against A, B, and C respectively and what, if anything, must he do at the maturity of the note to preserve his rights? How, if at all, would C have been liable according to the law as it was prior to the passage of the Negotiable Instruments Act?

Q. 12. Parker, in Boston, received from Derby, in New York, in payment of a debt, a bill of exchange drawn by Derby on Adams payable in sixty days to the order of Parker. What must Parker do in order to preserve his rights under the bill of exchange?

Q. 13. (a) Give an illustration of a matter which may be proved orally relating to a written contract upon which suit has been brought.

(b) Give an illustration of a matter which may not be so proved.

Q. 14. A, B, X, Y and Z, members of a voluntary association consisting of themselves and fifty others, known as the Carmen's Union, brought a bill in equity against C and the Peoples Savings Bank. The bill set out that funds of the association had been deposited for its use in the name of A, B, and C, trustees, in the defendant bank; that the association had in due form directed said trustees to assign and transfer said deposit to P and M, trustees thereof in place of A, B and C; that C refused to join with A and B in such assignment and that the bank refused to transfer the funds without the signature of the three trustees, A, B and C. The bill was demurred to and the following reasons assigned:—

First, that C should have been joined as a party plaintiff; Second, that C could not properly be made a party defendant; Third, that all of the members of the association should have been joined as parties plaintiff.

Should the demurrer be sustained?

Q. 15. (a) What is the office of a special appearance?

(b) Give an illustration.
net income of corporations, and of one per cent. upon the income, over a certain amount, of individuals, with an increasing percentage of tax in the case of incomes above $20,000.

This tax has some of the features of an excise or business tax, and some of the features of a direct tax. The Supreme Court of the United States, in the celebrated case of Pollock v. Farmers Loan Co., 157 U. S. 429, 158 U. S. 601, held that a tax upon the income from real estate is a direct tax and must be collected on a different basis upon the different states, according to population, by the provisions of the Federal Constitution. This raised so many difficulties in the way of an economical and satisfactory collection of income taxes, that a constitutional amendment (the 16th) was passed, authorizing Congress to levy an income tax "without apportionment among the several states, and without regard to any census or enumeration."

Under this law, it is the duty of every corporation organized for profit, whether it has a net income or not, and of every individual having a net income, exclusive of dividends from the stock of corporations which have paid the tax in this country, of $3,000 or more, to make a return of all gains, profits and income for each calendar year to the collector of internal revenue on or before March 1st of the year following. All persons, firms or corporations paying to an individual income amounting to more than $3,000 per year, such as salary, rent, interest on loans, etc., are required to withhold the tax therefrom and pay direct to the collector of internal revenue. The individual, on his personal return, receives credit for the tax so withheld. These returns are examined, and assessment and collection of the tax made in the manner above described with reference to special taxes, except that in the case of income taxes a second notice is required before the five per cent. penalty accrues.

Restrictive Taxes.

In addition to the taxes above outlined, there are special measures to be enforced, such as the Harrison Anti-Narcotic Drug Law, which is intended to restrict the sale and use of opium, cocaine and their salts and derivatives. Under this law, all persons dispensing narcotic drugs, including physicians, dentists, veterinary surgeons and manufacturers and dealers in drugs, are required to register with the collectors of internal revenue and pay a special tax, and all such narcotic drugs, except those dispensed by physicians, dentists or veterinary surgeons, or to patients upon their prescriptions, may be purchased only where an order is given for such drugs upon an order blank furnished by the collector of internal revenue. All such orders are required to be kept on file for two years for inspection by the internal revenue officials. A check is thus kept upon all persons dispensing such drugs and upon the amount of drugs dispensed by them.

There is also the Cotton Futures Act, imposing a tax upon contracts for the sale of cotton for future delivery, made at exchanges or boards of trade, except under certain conditions. This tax is largely preventive. There
is also a tax of $300 per pound upon smoking opium manufactured in the United States. There is a tax of ten per cent. on any notes paid out or used for circulation by banks, other than the obligations of the Federal Government or national bank notes. These latter laws, although in the form of taxes, are intended mainly, by imposing heavy taxes, to prevent the use of the articles upon which the tax is laid.

**New Measures.**

The President, in his message to Congress, and the Secretary of the Treasury, have recommended the passage of acts imposing new taxes to be collected by the Internal Revenue Service, among them being a reduction of the amount exempted from normal income tax to $2,000 in the case of single persons, and $3,000 in the case of husband and wife, and also a number of other internal revenue taxes. The effect of such measures would be to widen still more the work of the Internal Revenue Service, to bring it into still closer touch with the world of business in general, and to increase its usefulness in supplying the funds which the government needs to carry on its many departments, designed to protect the welfare of the American people.

---

**"PHRESHMAN PHRASEOLOGY."**

Compiled by "Maurie."

I Baine say, that Mr. Anthony pulled a Brody be-Heinberg, in the Hart of the King's Cassell, just as he was about to be dubbed a Knight.

Sometime later an argument arose between some Suffolk boys, over the above article, and being Ritcher than the Coleman, Arthur B. Cor-bett, Mr. Cohen that said Anthony was a Cunningham, and had Long been in Kline (d) to Pull-O such stuff, for various purposes. Seeing no conclusion to this heated strife, Tom Cloonan proposed and Ledwith Joe Crotty to Wenzler's "Cafe," where they showed the crowd Howe strife can be dispensed with by good "Sherry." From all reports I glean the fact that the crowd broke up with some being Fuller than others. (Passed by the board of nonsense-ship.)

---

**We Suppose Anything Is Possible**

The hardest try that Wolfsdorff made at real property resulted in this, "A tree which falls and is completely separated from its roots is considered," etc.

**Dust Off the Electric Chair for The Author of This.**

Charley Morton habitually flows into class about 6.20, closely followed by McGrath, who seems to always follow Charley in. Now we call him "Post-Mortem Mac."

**There Was a Break There.**

"Supposin'," begins a "Fresh," "that you and I, Mr. Douglas commit a robbery—"

"Just a minute," interrupts the mentor, "let's not be clubby on this deal."
H. E. DIX & COMPANY
Stationers
PRINTING, ENGRAVING, LITHOGRAPHING
Blank Book Manufacturing
161 DEVONSHIRE STREET BOSTON, MASS.

Somerset Printing Co.
32 Pemberton Square
Boston

JOHN FEENEY
Roofer and Metal Worker
15 North Grove Street, Boston

This Magazine is Printed by
The PURITAN LINOTYPE
152 Purchase St., Boston, Mass.

First-class printing of every description
A Reduction Sale never before equalled in
the history of the clothing business
Every garment reduced in price
Dress and Tuxedo Suits, also Blue and Black
Suits included

GEORGES
384 WASHINGTON STREET

Accounting, Cost and Routine Systems
for
Manufacturing and Sales Offices
JOHN J. HEFFERNAN
PUBLIC ACCOUNTANT.
22 DANFORTH STREET
FRAMINGHAM, MASS.
Member of Class of 1918

Telephone 5060 Main
General Insurance
KENNETH C. DUNLOP & COMPANY
114 MILK STREET, BOSTON, MASS.
LIFE, HEALTH, ACCIDENT
FIRE, LIABILITY, AUTOMOBILE
Mr. Dunlop, Freshman Class, Div. No. 1
Information and Rates cheerfully given

Louis H. Steinberg Office Tel. Cam. 3239
Res. Tel. 2967-W, Rox.
The Massachusetts Lime & Cement Co.
Dealers in
MASONS' and PLASTERERS' SUPPLIES
252-258 BRIDGE STREET
E. CAMBRIDGE, MASS.

Harry Snider
Res. Tel. 5253-W, Rox.

GOOD, SERVICEABLE $100 TYPEWRITERS, $15 UP
Desks, Duplicating Devices, Adding
Machines, Bought and Sold

TAYLOR'S
EST. 1888
RIBBONS AND SUPPLIES
REPAIRING A SPECIALTY
13 DEVONSHIRE ST., BOSTON

TEL. FORT HILL 3206