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BOOKS RECEIVED

EFFECTIVE CLOSING ARGUMENT. Peter C. Lagarias. Charlottesville, Va.: The Michie Company. 1989. Pp. xxii + 796. Hardbound. \$80.00.

Effective Closing Argument begins with a chapter explaining the law of closing argument. This chapter explores topics such as the right to closing argument in jury and nonjury trials, content and time limits, permissible modes of argument and impermissible modes of argument.

The second chapter details classical principles of persuasion and presents Aristotelian rhetoric and elements of persuasion, including Ethos, Pathos and Logos. This chapter is followed by an application of classical rhetorical principles to modern closing argument. It discusses the Ethos as invoking values and beliefs and bonding with the jury. This chapter also analyzes the uses of Pathos and Logos in modern argument followed by closing style including the impact of language, repetition, delivery, voice, eye contact and other techniques.

The second part of the book presents actual closing arguments from a selection of cases. This part of the book is quite interesting because it provides actual arguments that have been used throughout history. For example, chapter four presents Daniel Webster's closing argument in the murder prosecution of John F. Knapp. Chapter five deals with Abraham Lincoln's closing argument in the Rock Island Bridge case which is followed by Clarence Darrow's closing argument and plea of mercy in defense of Leopold and Loeb. Other arguments presented include the jury instructions and closing arguments in the prosecution of Patricia Hearst, the arguments in the *Estate of Silkwood v. Kerr McGee Corporation*.¹ Other chapters present less specific arguments

1. 485 F. Supp 566 (W.D. Okla. 1979).

such as a personal injury action, a medical insurance bad faith action, a burn injury action, and a swimming pool products liability action.

This book is interesting to read for the historical value that it provides. It would be a useful addition to the library of any trial lawyer and would be a good text in a course on oral argument or forensic persuasion.

Trial Practice Checklists. Douglas Danner & John W. Toothman. Rochester, N.Y.: The Lawyers Co-operative Publishing Co. 1989. Pp xvii + 698. Hardbound. \$82.50.

Trial Practice Checklists was designed as a basic guide to civil trial practice. It is intended as a reference guide to be used both at the office for trial preparation and used in the courtroom for ongoing advice as well. Each chapter contains a detailed checklist of the things that need to be covered on the topic in question. Chapter one provides the information to be reviewed in a new case, including the initial client meeting, discussion of finances, avoiding conflict of interest and related matters. The second chapter presents checklists for preliminary investigation and evaluation of the case.

Other chapters include commencing litigation, responding to the complaint, discovery, trial preparation, trial, and post-trial activities. The final chapter examines miscellaneous topics such as anticipating and avoiding litigation and trial practice ethics.

Trial Practice Checklists is exactly what its title advertises, a comprehensive checklist to be used during each phase of trial preparation. It is both useful and practical for any litigator.

Tax Planning for Highly Compensated Individuals, Second Edition. Robert E. Madden. Boston, Mass.: Warren, Gorham & Lamont, Inc. Pp. xxiv + 757. Hardbound. \$110.00.

Individuals with high levels of earned income, as opposed to investment income or business holdings, necessarily face maximizing their compensation while minimizing the tax impact associated with such earnings. *Tax Planning for Highly Compensated Individuals* presents alternative strategies for addressing this situation.

The first chapter presents a profile of the highly compensated individual. The chapter points out that while tax rates have been decreasing in recent years, some of the tax

benefits available to highly paid individuals have been eliminated or are of less value than before. Types of highly compensated individuals include corporate executives, professionals such as doctors and lawyers, professional athletes, entertainers and super salesmen. Chapter two provides a general overview of the individual tax laws, including alternative minimum tax, capital gains, general strategies, and consequences of divorce.

Part two of this book has five chapters that focus on compensation planning. Areas covered include deferred compensation, property transferred for services performed, qualified plans such as profit-sharing, pension plans, stock bonus plans, keogh plans and individual retirement accounts, taxation from employer-provided life insurance and fringe benefits. These chapters discuss the basic issues arising from the type of compensation under review and also present more advanced alternatives to minimize taxation and maximize individual income.

Part three of *Tax Planning for Highly Compensated Individuals* covers noncompensation planning. These chapters present topics and ideas on tax shelters and the use of trusts in income planning.

The final section of the book contains seven chapters that examine various aspects of estate planning. Following an overview of estate and gift taxation, the book presents lifetime gifts, irrevocable lifetime trusts, estate taxation of life insurance, estate planning for compensation plans, tax planning with wills, private annuities and powers of appointment.

Tax Planning for Highly Compensated Individuals was brought current following the major tax revisions in 1984, 1986 and 1987. While much in the area of taxation are dependent on current tax laws, this book should remain relevant for several years. The topics reviewed are fairly broad in nature and can be used in conjunction with new tax legislation as changes are made. The book is a good reference volume for either highly compensated individuals or their financial advisors.

