CONTENTS

LEADING ARTICLES


Tax Planning in Divorce . . . . . . . John L. Bell, Jr. 726

Collapsible Corporations—Section 341 of the Internal Revenue Code of 1954 . . Donald J. Malouf and David G. McLane 748

STUDENT EDITORIAL BOARD . . . . . . . . . . 792

INTER ALIA . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 793

COMMENTS

Conveying the Homestead Without Joinder of Both Spouses . . . . . . . Clarice M. Davis 794

Labor Law—Common Situs Picketing—The Reserved Gate Doctrine . . . . Gerard B. Rickey 815


NOTES

Bank Not Liable for Requiring a Corporate Client To Commit an Ultra Vires Act—TBCA 2.04A By-Passed . . . . Salch 861

Constitutionality of the Alcohol Blood Test . . . . Maxham 869

Construction of Texas Insurance Contract—Erie Misapplied . . . . . . . Anderson 878

Libel in Labor Disputes—Federal Versus State Jurisdiction . . . . . . . Arnold 884

Negotiability of a Note Attached to a Contract in Texas . . . . . . . Karlsberg 895

NLRB Settlement Agreements—Right of a Charging Party to an Evidentiary Hearing . . . . Seay 901

Oil and Gas Production From a Unitized Area—The Nonjoining Owner . . . . . . . Carlisle 907
"We need your opinion, counselor..."

Mercantile Trust Officers seek and rely upon your counsel and advice for all legal problems which arise in the administration of estates and trusts of those who name us as Executor or Trustee. This policy assures you of representation of our mutual clients for years after their death, law business which might otherwise be lost.

*Trust Department*

**MERCANTILE NATIONAL BANK at DALLAS**

*Member F.D.I.C.*

*Call 214-741-4181*
Protection of Fourteenth Amendment Rights Under Section 241 of the United States Criminal Code . . . . . . Salch 913

Reviewing Denied Motion for Summary Judgment—Remand or Rendition of Judgment by Appellate Court . . Thompson 922

RECENT DECISIONS

Criminal Law—Insanity—Question of Commitment Separate from Question of Insanity . . . . . . 933

Damages—Pain and Suffering—Use of the Unit of Time Argument . . . . . . 934

Judges—Specially Appointed County Judges—Residence Requirement . . . . . . 935

Labor Law—Violation of Union's Duty of Fair Representation Constitutes Unfair Labor Practice . . . . . . 937

Navigable Waters—Private Impounding of Water—Title to Beds of Navigable Waters Under the Small Bill . . . . . . 938

Oil and Gas—Gas Royalties—Formula for Determining Market Price . . . . . . 940

Procedure—Extraterritorial Service of Process Under Texas Article 2031b . . . . . . 942

Procedure—Indispensable Parties Under Texas Rule 39 . . . . . . 943

Products Liability—Strict Liability—Non-Food Products . . . . . . 945

Taxation—Estate Tax—Transfer of Residence to Spouse . . . . . . 947

BOOK REVIEWS

Forkosch: Essays in Legal History in Honor of Felix Frankfurter . . . . . . Wilson 949

Felsher and Rosen: The Press in the Jury Box . . . . . . Rasor 950

Falk and Mendlovitz: The Strategy of World Order . . Wright 952
NOTICE TO SUBSCRIBERS

In 1962 the Southwestern Law Journal published four issues which included 16 Leading Articles, 5 Comments, 9 Notes, and 10 Recent Developments—a total of 699 pages. The volume sold for $7.50. Since then, quantity has increased at a steady rate, and additional policies have been implemented to insure quality. In three issues of Volume 20, 1966, the Southwestern Law Journal published 14 Leading Articles, 6 Comments, 15 Notes, 28 Recent Decisions—a total of 698 pages.

Accompanying the first issue of Volume 21 will be a ten-year cumulative index. Beginning with that volume, the indexes will be cumulated continually over a five-year period.

Due to increased content, added features and services, and ever-increasing printing costs, the Journal announces the following revised price list.

1967 REVISED PRICE LIST

<table>
<thead>
<tr>
<th>Description</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>One-Year Subscription</td>
<td>$ 9.00</td>
</tr>
<tr>
<td>Three-Year Subscription</td>
<td>25.00</td>
</tr>
<tr>
<td>Complete Set (Volumes 1-20)—Unbound</td>
<td>125.50</td>
</tr>
<tr>
<td>With One-Year Subscription</td>
<td>133.50</td>
</tr>
<tr>
<td>With Three-Year Subscription</td>
<td>150.50</td>
</tr>
<tr>
<td>Complete Set (Volumes 1-20)—Bound</td>
<td>227.00</td>
</tr>
<tr>
<td>With One-Year Subscription</td>
<td>235.00</td>
</tr>
<tr>
<td>With Three-Year Subscription</td>
<td>252.00</td>
</tr>
</tbody>
</table>

(Plus 2% Sales Tax on Intrastate Sales)

Price changes will not take effect for each individual subscriber until his present subscription has expired.