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FOREWARD

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FOREWORD

We believe that the Bar of the state will find our first article, *The Deductibility of Legal Expenses in Computing Income Tax*, very timely and valuable. In a recent decision the Supreme Court has seemingly reversed itself on this phase of the tax law. The author delves exhaustively into the related decisions from 1942 to the present time, in an effort to clear somewhat, the muddled judicial thought. Avoidance of tax is an ever sought for objective, and the possibility of saving the client expense by increasing the legal fee is extremely intriguing.

Our second article, *State Reorganization in South Carolina*, cites the urgent need for change in our state government. A detailed discussion is presented on some of the important developments in this field which have resulted under the Reorganization Act of 1948.

The Silence of Congress presents some complexing problems on the relations between the states and the national government. This subject, while somewhat dormant during the last war, has again become of importance. The author points to some interesting avenues in which the states are still free to tread.

In the note section of this issue two topics are presented for the reader's thought. We do not mean to crusade, but merely place them before the readers in the hope that the exhaustive research done by the writers may, in some small measure, aid the Bar in their consideration of the means to improve our judicial system.

A. ARTHUR ROSENBLUM.

