

Michigan Law Review

Volume 88 | Issue 7

1990

Front Matter

Michigan Law Review

Follow this and additional works at: <https://repository.law.umich.edu/mlr>

Recommended Citation

Michigan Law Review, *Front Matter*, 88 MICH. L. REV. i (1990).

Available at: <https://repository.law.umich.edu/mlr/vol88/iss7/1>

This Front Matter is brought to you for free and open access by the Michigan Law Review at University of Michigan Law School Scholarship Repository. It has been accepted for inclusion in Michigan Law Review by an authorized editor of University of Michigan Law School Scholarship Repository. For more information, please contact mlaw.repository@umich.edu.

Michigan Law Review

Vol. 88, No. 7

June 1990

CONTENTS

ARTICLES

PURE POLITICS *Girardeau A. Spann* 1971

REALIZATION, RECOGNITION, RECONCILIATION,
RATIONALITY AND THE STRUCTURE OF THE
FEDERAL INCOME TAX SYSTEM *Patricia D. White* 2034

GROPING AND COPING IN THE SHADOW OF
MURPHY'S LAW: BANKRUPTCY THEORY AND THE
ELEMENTARY ECONOMICS OF FAILURE *James W. Bowers* 2097

CORRESPONDENCE

OPTIMAL ANTITRUST PENALTIES AND
COMPETITORS' INJURY *William H. Page* 2151

NOTES

ADEQUATE PROTECTION AND ADMINISTRATIVE
EXPENSE: TOWARD A UNIFORM SYSTEM FOR
AWARDING SUPERPRIORITIES 2168

APPLYING SECTION 2 OF THE VOTING RIGHTS
ACT TO SINGLE-MEMBER OFFICES 2199

RECENT BOOKS

BOOKS RECEIVED 2249

PERIODICAL INDEX

SUBJECT INDEX of Articles, Comments, Notes, and Recent

Developments Appearing in Leading Law Reviews 2254

Correction: The financial support for Professor Jeffrey S. Lehman's preparation of his article which appeared in the April issue of this review was provided by the Irwin I. Cohn Research Fund and the William Cook Research Trust.

The design on the cover is taken from an etching of The University of Michigan Legal Research Building.

Michigan Law Review (ISSN 0026-2234) is published monthly October, November, December, February, April, May, June, and August. Subscriptions: United States, \$36 per year in advance, eight numbers; Foreign, \$40. Editorial and Business Offices: Hutchins Hall, Ann Arbor, Michigan 48109-1215. Second-class postage paid at Ann Arbor, Michigan, and additional mailing offices. POSTMASTER: send address changes to Michigan Law Review, Hutchins Hall, Ann Arbor, Michigan 48109-1215.

Printed at Joe Christensen, Inc., Lincoln, Nebraska 68521.

Recent Volumes: Single Issues \$7, Book Review and Special Issues \$13, postpaid, at Editorial and Business Offices.

Back issues and volumes (before November 1981) available from William S. Hein & Co., Inc., 1285 Main Street, Buffalo, New York 14209.

Because back stock of the *Review* is turned over to a dealer, back numbers are available to the *Review* for a short time only. It is therefore necessary to ask that subscribers report the nonreceipt of copies within six months of the mailing date.

We gladly consider unsolicited manuscripts for publication. Citations in manuscripts should follow the form prescribed in *A Uniform System of Citation* (14th ed.). We regret that we can return only those manuscripts for which we receive postage and handling fees of \$3.50 for first-class and \$1.50 for special fourth-class mail.

UNIVERSITY OF MICHIGAN LAW SCHOOL

Administrative Officers

JAMES J. DUDERSTADT, M.S., PH.D., *President of the University*
 CHARLES M. VEST, M.S., PH.D., *Provost and Vice President for Academic Affairs*
 LEE C. BOLLINGER, B.S., J.D., *Dean*
 EDWARD H. COOPER, A.B., LL.B., *Associate Dean for Academic Affairs*
 SUSAN M. EKLUND, A.B., J.D., *Associate Dean for Student Affairs and Operations*
 BEVERLEY J. POOLEY, B.A., LL.B., LL.M., S.J.D., *Associate Dean for the Law Library*
 VIRGINIA B. GORDAN, B.A., J.D., *Assistant Dean for Student Affairs*
 JONATHAN D. LOWE, B.A., J.D., *Assistant Dean for Law School Relations*
 ALLAN T. STILLWAGON, A.B., M.A., *Assistant Dean and Admissions Officer*

Professors Emeriti of Law

FRANCIS A. ALLEN, A.B., LL.B., J.D., LL.D., <i>Edson R. Sunderland Professor of Law</i>	MARVIN L. NIEHUSS, A.B., LL.B.
OLIN L. BROWDER, JR., A.B., LL.B., S.J.D., <i>James V. Campbell Professor of Law</i>	GEORGE E. PALMER, A.B., J.D., LL.M.
ALFRED F. CONARD, A.B., LL.B., LL.M., J.S.D., <i>LL.D., Henry M. Butzel Professor of Law</i>	WILLIAM J. PIERCE, A.B., J.D.
LUKE K. COOPERRIDER, B.S., J.D.	ROY F. PROFFITT, B.S., J.D., LL.M.
SAMUEL D. ESTEP, A.B., J.D.	JOHN W. REED, A.B., LL.B., LL.M., JUR.Sc.D., <i>Thomas M. Cooley Professor of Law</i>
ROBBEN W. FLEMING, B.A., LL.B., LL.D.	ALLAN F. SMITH, A.B., LL.B., LL.M., S.J.D.
CHARLES W. JOINER, A.B., J.D.	RUSSELL A. SMITH, A.B., J.D.
FRANK R. KENNEDY, A.B., LL.B., J.S.D., <i>Thomas M. Cooley Professor of Law</i>	ERIC STEIN, J.U.D., J.D., DR.H.C., DR.H.C., <i>Hessel E. Yntema Professor of Law</i>
	ANDREW S. WATSON, B.S., M.D., M.S. IN MED.

Professors of Law

T. ALEXANDER ALEINIKOFF, B.A., J.D.	RICHARD O. LEMPert, A.B., J.D., PH.D.
LAYMAN E. ALLEN, A.B., M.P.A., LL.B.	WILLIAM I. MILLER, B.A., PH.D., J.D.
LEE C. BOLLINGER, B.S., J.D.	SALLYANNE PAYTON, A.B., LL.B.
MICHAEL H. BRADLEY, M.B.A., PH.D.	BEVERLEY J. POOLEY, B.A., LL.B., LL.M., S.J.D.
DAVID L. CHAMBERS, A.B., LL.B.	DONALD H. REGAN, A.B., LL.B., B.Phil., PH.D.
JULIUS L. CHAMBERS, B.A., M.A., J.D., LL.M.	PAUL D. REINGOLD,†† B.A., J.D.
EDWARD H. COOPER, A.B., LL.B., <i>Thomas M. Cooley Professor of Law</i>	THEODORE J. ST. ANTOINE, A.B., J.D., <i>James E. and Sarah A. Degan Professor of Law</i>
ROGER A. CUNNINGHAM, S.B., J.D., <i>James V. Campbell Professor of Law</i>	TERRANCE SANDALOW, A.B., J.D., <i>Edson R. Sunderland Professor of Law</i>
DONALD N. DUQUETTE,†† B.A., J.D.	FREDERICK F. SCHAUER, A.B., M.B.A., J.D.
REBECCA S. EISENBERG, B.A., J.D.	CARL E. SCHNEIDER, A.B., J.D.
PHOEBE C. ELLSWORTH, A.B., PH.D.	JOEL SELIGMAN, A.B., J.D.
WILLIAM A. FLETCHER, B.A., B.A., J.D.	BRUNO SIMMA, J.D.
MERRITT B. FOX, B.A., J.D., PH.D.	A. W. BRIAN SIMPSON, B.A., M.A., D.C.L., <i>Charles F. and Edith J. Clyne Professor of Law</i>
RICHARD D. FRIEDMAN, B.A., J.D., D.Phil.	PHILIP SOPER, B.A., M.A., J.D., PH.D.
BRUCE W. FRIER, B.A., PH.D.	JOSEPH VINING, B.A., M.A., J.D., <i>Harry Burns Hutchins Professor of Law</i>
WHITMORE GRAY, A.B., J.D., LL.D.	LAWRENCE W. WAGGONER, B.B.A., J.D., <i>D.Phil., Lewis M. Simes Professor of Law</i>
THOMAS A. GREEN, B.A., PH.D., J.D.	JOSEPH WEILER, B.A., LL.B., PH.D., LL.M.
JEROLD H. ISRAEL, B.B.A., LL.B., <i>Alene and Allan F. Smith Professor of Law</i>	PETER K. WESTEN, B.A., J.D.
JOHN H. JACKSON, B.A., J.D., <i>Hessel E. Yntema Professor of Law</i>	JAMES BOYD WHITE, A.B., A.M., LL.B., <i>L. Hart Wright Professor of Law</i>
DOUGLAS A. KAHN, B.A., J.D., <i>Paul G. Kauper Professor of Law</i>	JAMES J. WHITE, B.A., J.D., <i>Robert A. Sullivan Professor of Law</i>
YALE KAMISAR, A.B., LL.B., LL.D., <i>Henry King Ransom Professor of Law</i>	PATRICIA D. WHITE,* B.A., J.D., M.A.
THOMAS E. KAUPER, A.B., J.D., <i>Henry M. Butzel Professor of Law</i>	CHRISTINA B. WHITMAN, A.B., M.A., J.D.
JAMES E. KRIER, B.S., J.D., <i>Earl Warren DeLano Professor of Law</i>	

Associate Professors of Law

SAMUEL R. GROSS, A.B., J.D.	MATHIAS W. REIMANN, DR. IUR., LL.M.
JESSICA D. LITMAN, B.A., M.F.A., J.D.	

Assistant Professors of Law

MARIE R. DEVENNEY, B.A., M.A., J.D.	MARK D. MITSHKUN,†† B.A., J.D.
JULIE M. FIELD,†† B.A., J.D.	RICHARD H. PILDES, A.B., J.D.
DAVID J. HERRING,†† B.B.A., J.D.	NICHOLAS J. RINE,†† B.A., J.D.
AVERY KATZ, B.A., M.A., J.D., PH.D.	SUELLYN SCARNECCHIA,†† B.A., J.D.
LEO KATZ, B.A., M.A., J.D.	KENT D. SYVERUD, B.S.F.S., J.D., M.A.
JEFFREY S. LEHMAN, A.B., J.D., M.P.P.	MARK C. VAN PUTTEN,†† B.A., J.D.

Lecturers in Law

FRED E. BELL,† B.A., J.D.	ROCHELLE E. LENTO,† B.A., J.D.
HERBERT A. JORDAN,† B.G.S., J.D.	

† Adjunct

†† Clinical

* Visiting

** On Leave

Michigan Law Review

Vol. 88, No. 7

June 1990

EDITORIAL BOARD

Editor-in-Chief
DAVID D. MEYER, *of Michigan*

Managing Editor
GREGORY B. HELLER, *of Delaware*

Book Review Editors
GREGORY T. EVERTS, *of Wisconsin*
CAROL J. SULCOSKI, *of Pennsylvania*

Executive Article Editor
RENÉ L. TODD, *of Ohio*

Executive Note Editor
DANA M. MUIR, *of Michigan*

Executive Editors
KEITH R. DENNY, *of Michigan*
ERIK G. LIGHT, *of Illinois*

Article Editors
R. DOUGLASS BOND, *of New Jersey*
DAVID C. ESSEKS, *of New York*
MARY I. HINIKER, *of Michigan*
ERIC S. WALTERS, *of Michigan*

Note Editors
AUDREY J. ANDERSON, *of Minnesota*
WILLIAM J. ASELTINE, *of Michigan*
PETER E. JAFFE, *of Pennsylvania*
MARY BETH MURPHY, *of Virginia*
EDWARD J. SEBOLD, *of Ohio*
GRAEME E. SHARPE, *of New York*

Contributing Editors

CHRISTOPHER M. ADAMS, *of Louisiana*
GAIL C. BENT, *of New York*
DAVID A. CERDA, *of Illinois*
CARY J. COGLIANESE, *of Michigan*
JONATHAN J. ENGLANDER, *of New York*
BRADLEY L. FISHER, *of Washington*
LISA D. FREEMAN, *of Illinois*
WILLIAM J. GALLAGHER, *of Illinois*
SUSAN M. GUINDI, *of Michigan*
STEVEN A. KLEIN, *of New Jersey*

GREGORY B. LADEWSKI, *of Washington, D.C.*
JOHN I. LAZAR, *of Michigan*
THEODORE MACVEAGH, *of New Hampshire*
K. HEATHER MCRAY, *of New York*
MARTA E. NELSON, *of Ohio*
MARK G. PETERS, *of New York*
LAURA M. SCHACHTER, *of New Jersey*
STANLEY S. SOKUL, *of New Hampshire*
MELANIE S. STEIN, *of New York*
RONALD C. WERNETTE, *of Michigan*

Associate Editors

GREGG M. AUDET, *of New Hampshire*
KEITH R. BARNETT, *of Massachusetts*
GREGORY W. BLACK, *of Illinois*
ROBERT A. BRUNDAGE, *of Missouri*
AARON H. CAPLAN, *of Iowa*
MICHAEL F. COLOSI, *of Massachusetts*
KATHRYN M. DESSAYER, *of California*
KENNETH P. EWING, *of Maryland*
STEVEN M. FARINA, *of Connecticut*
JULIA A. GOATLEY, *of Michigan*
DAVID B. GOLDMAN, *of Connecticut*
MERYL T. GORDON, *of New York*
ADAM S. GRACE, *of New Jersey*
WENDEL V. HALL, *of Michigan*
MATTHEW R. HARRIS, *of Washington*
LAURA J. HINES, *of Iowa*
DANIEL R. HURLEY, *of New York*
MICHAEL K. ISENMAN, *of Maryland*

TRINA JONES, *of South Carolina*
STEVEN W. KASTEN, *of Massachusetts*
DANIAL J. KIM, *of Michigan*
MARTIN D. LITT, *of Connecticut*
PETER T. MASSARO, *of Connecticut*
BRIAN E. MAZUREK, *of Michigan*
JILL D. NEIMAN, *of New York*
CHRISTINE A. PAGAC, *of Michigan*
EVELYN E. SHOCKLEY, *of Tennessee*
ADAM C. SLOANE, *of New York*
CRAIG T. SMITH, *of Michigan*
JAMES B. SPETA, *of Illinois*
ALBERT L. VREELAND, II, *of Alabama*
WILLIAM A. WALKER, *of New York*
STEFANIE B. WEIGMANN, *of New Jersey*
EDWARD J. WONG, III, *of Illinois*
GREGORY J. ZEMANICK, *of Pennsylvania*

BUSINESS MANAGER
Eleonora V. Eckert

EDITORIAL ASSISTANT
Jenne S. Moldovan