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Introduction

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Professor Daube is a distinguished European professor of legal history. He holds degrees too numerous to list and has many published articles to his credit. He has been a professor at Oxford and a fellow of All Souls College since 1955 and Visiting Professor in Legal History and Philosophy at Constance since 1965.

Professor Daube’s article speaks for itself. We trust that our lawyer readers will find it interesting that even in the sixth century Justice may have been blind, but legislators were not deaf when the speaker was the Emperor. It has been suggested that the Professor might have turned his search to the Internal Revenue Code rather than ancient Rome and discovered a similar process. Only the names have changed; now you must be a constituent rather than an Emperor.

Mention of the Internal Revenue Code brings us to our other lead article. Geoffrey Lanning, presently teaching tax in Japan on a Fulbright Fellowship, gives *An “Independent Point of View” on the Clay Brown—Bootstrap Legislation*. Professor Lanning has long taken a view of charitable bootstraps which is independent of the Treasury and critical of its approach (108 U. Pa. L. Rev. 623, 943). This article was originally written as a speech
and is presented as such. We are extremely pleased to present it at this time when both the Treasury and the Congress are vitally concerned with charitable foundations.

We hope that our readers have found Volume 16 both interesting and useful. We thank the subscribers, the authors, the faculty, the students and particularly the University administration who have made our first quarterly possible.

—The Editors