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BOOKS RECENTLY RECEIVED

TAX MANAGEMENT PORTFOLIOS. Leonard L. Silverstein, chief editor.
Washington: Tax Management, Inc. of the Bureau of National Affairs,
Inc.

Each portfolio in this series treats a narrowly drawn tax problem area and is oriented to practical use by the bar. The portfolios are kept current by revision and replacement. References to other pertinent research data, facsimiles of implementing documents, and forms are also included. Among the recently published numbers are:

DEPRECIATION RECAPTURE—SEC. 1250—GENERAL. By Selwyn A. Horvitz. 148-2nd.

DIVIDENDS—CASH AND PROPERTY. By Marvin A. Chirelstein, Wilma E. Van Deman, A. L. Suwalsky, Jr., & Carolyn Balleisen. 40-3rd.

REASONABLE COMPENSATION. By James P. Holden & A. L. Suwalsky, Jr. 202-2nd.

FOREIGN TAX CREDIT. By William J. Geen. 5-3rd.

DISPOSITIONS OF PARTNERSHIP INTEREST—SALES AND EXCHANGES.
By Alfred T. Spada. 237.

COMMUNITY PROPERTY: GENERAL CONSIDERATIONS. By Robert S. Mucklestone, Bruce M. Cross, & John Huston. 212.

LIFE INSURANCE COMPANIES—TAXABLE INCOME. By Daniel C. Knickerbocker, Jr., Paul H. Walker, & David Levy. 246.

FOREIGN PARTNERS, PARTNERSHIPS, TRUSTS, & ESTATES—GENERAL.
By Michael Mulroney. 197-2nd.

FOREIGN PARTNERS, PARTNERSHIPS, TRUSTS, & ESTATES—RULES OF
APPLICATION. By Michael Mulroney. 198-2nd.

RIPARIAN AND LITTORAL RIGHTS. By Carroll Dunscombe. New York:
The William-Frederick Press, 1970. Pp. 84. \$3.00.

A survey of some of the legal problems involved in residential and commercial uses along the water's edge in relation to the substantive aspects of public policy.

FOREIGN ENTERPRISE IN MEXICO. By Harry K. Wright. Chapel Hill: The University of North Carolina Press, 1971. Pp. 425. \$15.00.

This book attempts to aid the foreign investor in assessing the investment climate in Mexico through an examination of both the laws and the policies that affect the entry and operation of foreign enterprise there.

DEFENDING THE ENVIRONMENT. By Joseph L. Sax. New York. Alfred A. Knopf, 1971. Pp. 252. \$6.95.

A leading expert on environmental law details a procedure for taking environmental controversies out of the hands of politicians who have abdicated their public responsibility and into the hands of the people. Professor Sax argues that it is necessary for citizens to reassert their right to determine the fate of their own environment and demonstrates how this can be done by carrying environmental disputes into the courtroom.