CASES, REGULATIONS AND STATUTES

by Robert P. Achenbach, Jr.

ANIMALS

GIFT OF LIVESTOCK. The plaintiff had volunteered to train a horse owned by the defendant. After the plaintiff worked with the horse for some time and helped the defendant manage the ranch, the defendant gave the horse to the plaintiff. The plaintiff boarded the horse at the defendant's ranch for a few months and then moved the horse to another stable. Two months later, the defendant notified the sheriff that the horse was stolen and the horse was seized and returned to the defendant's ranch. The plaintiff sued for recovery of the horse but the defendant argued that Ariz. Stat. § 3-1291 required that all transfers of livestock were valid only if accompanied by a written bill of sale. The court held that the statute's provision of the bill of sale operated only to provide conclusive evidence of a sale and that a transfer could be proved by other evidence. **Milner v. Colonial Trust Co., 6 P.3d 329 (Ariz. Ct. App. 2000)**.

BANKRUPTCY

GENERAL-*ALM* § 13.03.*

EXEMPTIONS

EARNED INCOME CREDIT. The debtor claimed a federal income tax refund, which resulted from the earned income credit, as exempt public assistance payments under Ala. Code § 38-4-8. The court held that the statute was broad enough to include the EIC as exempt public assistance. ***In re* Brasher, 253 B.R. 484 (N.D. Ala. 2000)**.

PLAN. The Chapter 11 debtor was a general produce farmer and had proposed a plan which provided for full payment of unsecured creditors in installments over the period of the plan with interest at 10 percent. The creditors objected to the plan as not providing sufficient interest to meet the requirement of full payment of unsecured allowed claims. The creditor argued that the interest rate had to be determined for each individual creditor's claim in order to adjust for the specific circumstances of each claim. The court held that a separate determination for each claim was not possible or warranted because of the large number of claims and the lack of any established market for each type of claim. In addition, the court acknowledged that there was no general market for unsecured credit by which the court could determine an adequate amount of interest. However, the court held that it had authority to make an estimate of the market rate of interest for the unsecured claims, based on the average rate of interest charged for Treasury notes, Inflation Index Treasury notes and Farm Credit Financial Assistance Corporation notes. The average of these rates was 6.1 percent. The court held that the additional 3.9 percent was sufficient to cover the added risk of a farming operation in reorganization. ***In re* Byrd Foods, Inc., 253 B.R. 196 (Bankr. E.D. Va. 2000)**.

CHAPTER 12-*ALM* § 13.03[8].*

PLAN. In March 1993, a creditor obtained a money judgment against the Chapter 12 debtor and recorded the judgment immediately. The debtor filed for chapter 12 in April 1994 and the debtor's property included a farm and personal property with sufficient equity to satisfy the creditor's judgment lien. The creditor filed a claim in the bankruptcy case but the debtor's plan treated the creditor's judgment as an unsecured claim. The creditor did not object to the plan and the debtor received a discharge after paying unsecured creditors 1 percent of their claims. The creditor then sought to enforce the lien and the debtor argued that the lien was voided by the confirmation of the plan without objection from the creditor. Although the court acknowledged that there was judicial precedent for voiding the lien where the creditor fails to object to a plan which mischaracterizes the claim, the court held that a judgment lien is not voided by a Chapter 12 plan which does not specifically mention the lien. ***In re* Holloway, 254 B.R. 289 (Bankr. M.D. Ala. 2000)**.

FEDERAL TAX-*ALM* § 13.03[7].*

DISCHARGE. In 1996, the IRS had determined that another taxpayer was entitled to a $34,000 refund but in executing the refund, erroneously substituted the debtor's social security number on the refund claim and sent the refund to the debtor. The debtor had owed taxes from 1988 and the IRS first offset the tax owed from the refund before sending the remainder to the debtor. When the debtor failed to return the erroneous refund, the IRS filed suit and the debtor promptly filed for bankruptcy. The debtor claimed that the refund was dischargeable because the refund was used to offset the 1988 tax deficiency. The Bankruptcy Court held that the refund was to be considered as associated with the 1996 tax year; therefore, the refund was nondischargeable as a tax for which a return was filed less than three years before the filing of the petition. The District Court reversed, holding that Section 507(c) did not link erroneous refunds to any tax other than giving the refund the same priority as the tax to which the refund related. Thus, although the refund may have a priority of a tax under Section 507(a)(2) (tax for which return was filed within three years of bankruptcy), the refund was not treated as if it was a Section 507(a)(2) tax; therefore, the erroneous refund was not excepted from discharge as a Section 507(a)(2) tax. ***In re* Jackson, 253 B.R. 570 (M.D. Ala. 2000), *rev'g*, 241 B.R. 473 (Bankr. M.D. Ala. 1999)**.

EARNED INCOME CREDIT. The debtors filed for Chapter 7 in 1996 and claimed a refund on their 1996 income tax returns, resulting from an earned income credit. The debtors excluded the refund from their estate and the trustee objected. The Bankruptcy Court ruled that the EIC was not included in the bankruptcy estate because the EIC did not

***Agricultural Law Manual* (ALM).**

accrue until after the bankruptcy petition was filed. The appellate courts reversed, holding that the EIC was a contingent interest during 1996 which was included in the bankruptcy estate upon filing the petition; therefore, the estate included the EIC for the period in 1996 prior to the filing of the petition. ***In re* Montgomery, 224 F.3d 1193 (10th Cir. 2000), *aff'g*, 219 B.R. 913 (Bankr. 10th Cir. 1998)**.

POST-PETITION INTEREST. The debtor's Chapter 11 plan was confirmed without objection by the IRS. The IRS sought to charge the debtor for post-petition, pre-confirmation interest (so-called "gap" interest) on its claim. The debtor objected, arguing that the failure of the IRS to object to the plan and the plan's provision for payment of all claims estopped the IRS from collecting the "gap" interest. The court held that the "gap" interest was not discharged in the case because the plan did not specifically state that all claims were discharged, including nondischargeable claims. ***In re* Miller, 253 B.R. 455 (Bankr. N.D. Cal. 2000)**.

CONTRACTS

ARBITRATION. The plaintiff purchased sorghum seed from the defendant which the defendant had represented as having "excellent . . . dry land yield potential." The plaintiff experienced low yields from the seeds for two years and sued the defendant for breach of implied and express warranties. Under Tex. Agric. Code § 64.002, seed purchasers are required to submit claims to arbitration before instituting a legal action to recover on the claim. The defendant sought an order to compel arbitration at the trial court level and the court ordered the arbitration. However, because of the delay, the crops were no longer in the field and the arbitration board refused to hear the case because there was no opportunity to inspect the crops in the field. The trial court case was not dismissed and proceeded to trial once the arbitration board ruled that it could not take the case. The defendant argued that the lack of arbitration prohibited any legal action on the claim. The court held that the statute prevented legal actions only if no arbitration is attempted. Because the plaintiff did file for arbitration, albeit under court order, the plaintiff could proceed with the legal action once the arbitration board declined to take the case. **Helena Chemical Co. v. Wilkins, 18 S.W.2d 744 (Tex. Ct. App. 2000)**.

BREACH OF WARRANTY. The plaintiff purchased sorghum seed from the defendant which the defendant had represented as having "excellent . . . dry land yield potential." The plaintiff experienced low yields from the seeds for two years and sued the defendant for breach of implied and express warranties. The defendant argued that the statements were non-actionable puffing. The evidence showed that the statements were made orally and in writing and were made to differentiate the seed from other sorghum seed. In addition, the court found that the defendant had superior knowledge of the seed's characteristics and that the plaintiff relied on these statements to choose the type of sorghum seed to use. **Helena Chemical Co. v. Wilkins, 18 S.W.2d 744 (Tex. Ct. App. 2000)**.

CONSTRUCTIVE FRAUD. The plaintiff purchased land and existing center-pivot irrigation equipment from the defendants. One of the fields had been extended from a half-circle pivot field to a full circle pivot field by filling in an old river bed. One of the defendant's employees testified that erosion in the filled-in area was noticed and rip-rap fill recommended to stop the erosion. However, the defendant did not add the rip-rap and did not inform the plaintiff about the erosion or that the field was extended over an old river bed. The plaintiff discovered the erosion and other problems with the irrigation system after the purchase and sued for misrepresentation and breach of a duty to disclose. The trial court ruled that the defendant had committed constructive fraud in failing to disclose the erosion problem and awarded the plaintiff the cost of stabilizing the field and repairing the irrigation equipment. The court held that the duty to disclose the erosion problems arose from the defendant's statements to the plaintiff before the sale that the irrigation system was in good working order and was sufficient to produce full crops on the irrigated fields. The court also found that the plaintiff had no opportunity to discover the erosion problems and was not required to seek information from the defendant's employees before purchasing the land and equipment. **H-D Irrigating v. Kimble Properties, 8 P.3d 95 (Mont. 2000)**.

FEDERAL AGRICULTURAL PROGRAMS

LIVESTOCK. The AMS has adopted as final regulations which establish a mandatory program of reporting information regarding the marketing of cattle, swine, lambs, and products of such livestock under the Livestock Mandatory Reporting Act of 1999, Pub. L. 106-78; 113 Stat. 1188 (1999), 7 U.S.C. 1635-1636h. This rule requires the reporting of market information by certain livestock packers, and livestock product processors and importers who annually slaughter an average of 125,000 cattle or 100,000 swine, or slaughter or process an average of 75,000 lambs. Importers who annually import an average of 5,000 metric tons of lamb are also required to report. These entities are required to report the details of all transactions involving purchases of livestock and of domestic and imported lamb carcasses and imported lamb cuts, and the details of all transactions involving domestic and export sales of boxed beef cuts including branded product, sales of domestic and imported boxed lamb cuts including branded product, purchases of imported boxed lamb cuts including branded product, and lamb carcasses to the AMS. **65 Fed. Reg. 75463 (Dec. 1, 2000), adding 7 C.F.R. Part 57**.

MEAT INSPECTION. The plaintiff operated a meat grinding and processing plant. The FSIS has promulgated regulations which created the Hazard Analysis and Critical Points (HAACP) inspection program, under which meat processors must establish meat handling procedures for preventing the contamination of the meat handled at the facility. To test the effectiveness of the procedures, the FSIS tested the plaintiff's end products for Salmonella bacteria. The plaintiff was tested three times and did not meet the standards set by the regulations which allowed no more than 7.5 percent of the finished product to be contaminated. The FSIS determined that the plaintiff's facility was unsanitary and decided to remove its inspectors. Under 21 U.S.C. § 601(m)(4), meat is considered adulterated if the processing facilities are unsanitary. The plaintiff argued that the HAACP regulations exceeded the FSIS statutory authority because the Salmonella tests were unrelated to the sanitary conditions in the processing facility. The court noted that Salmonella could not be removed from meat under HAACP procedures and that meat could be contaminated prior to entering the processing facility; therefore, the Salmonella tests could not determine whether the contamination resulted from outside sources or conditions inside the plant because the tests did not identify the source of the contamination. Because the tests did not directly determine the sanitary condition of the facility, the regulations did not comply with the statutory authority under Section 601(m)(4). **Superior Beef Processors v. USDA, 113 F. Supp.2d 1048 (N.D. Tex. 2000)**.

PERISHABLE AGRICULTURAL COMMODITIES ACT. The debtor operated a restaurant and had purchased produce from a produce dealer which had not received full payment when the debtor filed for Chapter 11. The dealer sought to apply PACA to the debtor's assets as the PACA trust, arguing that the debtor was a dealer subject to PACA. The debtor did not purchase more than $230,000 of produce per year. The court held that the exception in 7 U.S.C. § 499a(b)(6) applied to exclude the debtor from the definition of dealer under PACA because the debtor resold the produce at retail to customers and did not purchase more than $230,000 of produce in a year. ***In re* Reservoir Dogs, Inc., 253 B.R. 422 (Bankr. N.D. Ill. 2000)**.

TUBERCULOSIS. The APHIS has issued an interim regulation which splits Texas into two zones with different tuberculosis risk classifications. **65 Fed. Reg. 70284 (Nov. 22, 2000)**.

FEDERAL ESTATE AND GIFT TAX

VALUATION. The taxpayer established a limited partnership and transferred real property, bonds and insurance policies to the partnership. The taxpayer then transferred minority interests in the partnership to trusts for the taxpayer's children. The partnership complied with all state law requirements. The IRS argued that the transactions were actually gifts of the property to the trusts and that the partnership should be ignored as lacking in any substance or purpose. The court held that, because the partnership was validly formed under state law, the partnership had sufficient substance for federal gift tax purposes. The court also held that the value of the gifts to the children was discounted for minority interests and lack of marketability. The partnership restrictions on withdrawals from the partnership or return of any capital account did not subject the partnership interests to the valuation rules of I.R.C. § 2704. **Knight v. Comm'r, 115 T.C. No. 36 (2000)**.

A similar result was reached in an estate tax case where the decedent had transferred assets to a family limited partnership and transferred limited partnership interests to the decedent's heirs. The partnership was held to be valid under state law and effective for federal estate tax purposes. The restrictions on the transferrability of limited partnership interests and withdrawal rights did not subject the partnership interests to valuation under I.R.C. § 2703. The decedent's interest in the partnership was discounted 25 percent for lack of marketability and 25 percent for a minority interest. **Estate of Strangi v. Comm'r, 115 T.C. No. 35 (2000)**.

FEDERAL INCOME TAXATION

DEPRECIATION. The taxpayer owned a vehicle leasing business. The taxpayer maintained records of the cost, number of miles driven, number of months leased, and salvage value. The taxpayer depreciated the vehicles with costs of less than $35,000 using a mileage-based depreciation method. The taxpayer stated that the time-based depreciation methods did not accurately reflect the useful life of the vehicles because the useful life of the vehicles depended upon the miles driven. The IRS ruled that the taxpayer could use the mileage-based depreciation method so long as full records were maintained, the basis did not include the salvage value, and vehicles of similar cost were grouped in each pool of vehicles for depreciation. **Ltr. Rul. 200046020, Aug. 17, 2000**.

INTEREST RATE. The IRS has announced that, for the period January 1, 2001 through March 31, 2001, the interest rate paid on tax overpayments remains at 9 percent (8 percent in the case of a corporation) and for underpayments at 9 percent. The interest rate for underpayments by large corporations is 11 percent. The overpayment rate for the portion of a corporate overpayment exceeding $10,000 is 6.5 percent. **Rev. Rul. 2000-57, I.R.B. 2000-__**.

LIKE-KIND EXCHANGES. The taxpayer owned a property on which the taxpayer operated an incorporated business. The taxpayer purchased a second property to which the taxpayer planned to move the business after improving the property. Another business became interested in the first property and the taxpayer sought to structure the transactions for a like-kind exchange because the taxpayer's basis in the first property was substantially below the purchase price. The buyer first purchased the taxpayer's second property subject to reconveyance in exchange for the first property. The buyer held the second property for three months, during which the taxpayer completed the improvements and retained all control and responsibility for the property. When the improvements were complete, the properties were exchanged. The court held that the "reversed-exchange" did not qualify for like-kind exchange treatment because the taxpayer did not relinquish control over the second property and remained the owner until the exchange occurred. The court held that the substance of the transaction was the sale of the first property, with gain recognized to the extent of the difference between the purchase price and the taxpayer's basis. This case is based on facts existing before issuance of *Rev. Proc. 2000-37*, discussed at p. 149 *supra*. **DeCleene v. Comm'r, 115 T.C. No. 34 (2000)**.

LIMITED LIABILITY COMPANIES. A limited liability company intended to file Form 8832, Entity Classification Election, to elect to be treated as a corporation for federal income tax purposes but failed to timely file the form. The IRS ruled that the company could have 60 days after issuance of the letter ruling to file the form. **Ltr. Rul. 200046031, Aug. 23, 2000**.

PASSIVE ACTIVITY LOSSES. The taxpayer operated a sole proprietorship semiconductor consulting business. As part of this business, the taxpayer formed a partnership which leased semiconductor production equipment to third parties, although the leasing business did not produce any profit. The IRS sought to disallow the losses from the rental activity as passive losses. The court held that the leasing losses were allowed under Temp. Treas. Reg. § 1.469-1T(e)(3)(ii)(D) because the leasing was incidental to the taxpayer's main business of consulting. **Tarakci v. Comm'r, T.C. Memo. 2000-358**.

PENSION PLANS. The IRS has issued tables of covered compensation under I.R.C. § 401(l)(5)(E) for the 2001 plan year. **Rev. Rul. 2000-53, I.R.B. 2000-__**.

The IRS has issued the cost-of-living adjustments (COLAs) applicable to dollar limitations on benefits under qualified retirement plans and to other provisions affecting such plans that take effect on Jan. 1, 2001. **IR-2000-82**.

For plans beginning in November 2000, the weighted average is 5.94 percent with the permissible range of 5.34 to 6.23 percent (90 to 106 percent permissible range) and 5.34 to 6.53 percent (90 to 110 percent permissible range) for purposes of determining the full funding limitation under I.R.C. § 412(c)(7). **Notice 2000-59, I.R.B. 2000-__**.

RENT PAID TO EMPLOYEES. In a Chief Counsel Advice memorandum, the IRS ruled that if an employer claims to be renting equipment from an employee, the following factors may help to substantiate the employer's claim that a portion of the payments to the employee are for rental of the equipment: (1) a written lease agreement, (2) a term of lease that is more than one day in duration, (3) an exclusive right by the employer to use the equipment, and (4) a right in the employer to use the equipment even if the employee is not engaged to use the equipment. **CCA 002645, April 14, 1998**.

S CORPORATIONS-*ALM* § 7.02[3][c].*

PASSIVE ACTIVITY LOSSES. The taxpayer was originally a closely-held C corporation which had suspended passive activity losses (PALs) for three years. In the fourth year, the corporation elected S corporation status and sold several properties which had given rise to the PALs. Some of the suspended PALs resulted from depreciation taken on the properties and the corporation adjusted the bases of the properties by the amount of suspended PALs, resulting in losses or smaller gains from the sales. Four years later, the corporation terminated the S corporation election. The corporation argued that, under I.R.C. §§ 469(f)(2) and 469(g)(1)(A), the sale of a property which generated PAL resulted in offset of the PAL against the gain of the sale. Under I.R.C. § 469(f)(2), the PAL rules continue to apply when a closely-held C corporation ceases to be a closely-held corporation. The IRS argued that I.R.C. § 1371 applied to prevent any carryover of C corporation PALs to tax years when the corporation was an S corporation. The corporation argued that Section 1371 did not apply because the PAL rules were accounting rules and did not involve carryovers. The Tax Court held that the C corporation suspended PALs could not be carried forward to the years the corporation was an S corporation. The appellate court reversed, holding that I.R.C. § 469 took precedence over I.R.C. § 1371, at least during the first year of the S corporation election. **St. Charles Investment Co. v. Comm'r, 2000-2 U.S. Tax Cas. (CCH) ¶ 50,840 (10th Cir. 2000), *rev'g*, 110 T.C. 46 (1998)**.

SUBSIDIARIES. The IRS has announced that Notice 97-4 is no longer in effect for purposes of making a qualified subchapter S subsidiary election. New form 8869 is to be used instead. **Notice 2000-58, I.R.B. 2000-__**.

SAFE HARBOR INTEREST RATES
December 2000

	Annual	Semi-annual	Quarterly	Monthly
		Short-term		
AFR	6.10	6.01	5.97	5.94
110 percent AFR	6.72	6.61	6.56	6.52
120 percent AFR	7.34	7.21	7.15	7.10
		Mid-term		
AFR	5.87	5.79	5.75	5.72
110 percent AFR	6.47	6.37	6.32	6.29
120 percent AFR	7.07	6.95	6.89	6.85
		Long-term		
AFR	5.98	5.89	5.85	5.82
110 percent AFR	6.58	6.48	6.43	6.39
120 percent AFR	7.19	7.07	7.01	6.97

Rev. Rul. 2000-54, I.R.B. 2000-__.

SMALL ETHANOL PRODUCER CREDIT. The taxpayer was a limited partnership which leased and operated an ethanol production facility. The facility was leased from the taxpayer's general partner. The facility produced 150 proof ethanol from corn and sold the ethanol as an oxygenate for gasoline. The facility had a production capacity of 15 million gallons per year. The taxpayer and the taxpayer's general partner had a combined capacity of 30 million gallons per year. The IRS ruled that the taxpayer was eligible for the small ethanol producer credit under I.R.C. § 40(b)(4)(C) which passed through the taxpayer to its partners. **Ltr. Rul. 200046023, Aug. 18, 2000**.

**Agricultural Law Manual* (ALM).

TRAVEL EXPENSES. The taxpayer operated a manufacturing consulting business and claimed various business deductions, including advertising, automobile expense, travel expenses, meals and entertainment, and expense method depreciation. The taxpayer did not keep full and accurate records of all the expenses and many items were disallowed by the IRS because of lack of substantiation. The taxpayer attempted to prove the disallowed expenses by presenting the court with itemized statements created from records and memory, although the supporting records were not placed in evidence. The court held that the expenses were not allowed for lack of full records created contemporaneously with the expenses. **Baratelle v. Comm'r, T.C. Memo. 2000-359**.

WITHHOLDING TAXES. The IRS has announced that beginning on Jan. 1, 2001, businesses that have less than $2,500 in quarterly employment taxes will be allowed to make payments every three months, rather than on a monthly basis. This replaces the current standard that allows quarterly payments only if businesses have less than $1,000 in quarterly employment taxes. Businesses that qualify for the quarterly payment of employment taxes may pay the taxes by filing Form 941, Employers Quarterly Federal Tax return, rather than depositing the taxes with an authorized financial institution. **IR-2000-83**.

LANDLORD & TENANT

TERMINATION OF LEASE. The plaintiff had leased farm land under an oral agreement on a year-to-year basis with the previous owner of the land. The owner sold the farm to the defendant who requested the tenant to not change any farming practices. The normal practice was for the tenant to leave a portion of the land fallow each year. However, the plaintiff told the defendant that all of the land would be continuously planted because the farm was being sold. On June 26, 1998, the defendant then sent the plaintiff a notice terminating the lease as of August 1, 1998 or the last day of harvest, whichever occurred first. The plaintiff had harvested the fall-planted wheat crop on June 25, 1998. The defendant took possession of the harvested crop land and planted a portion in wheat. The plaintiff was allowed to plant the spring milo crop but the defendant prevented the planting of the fall wheat crop. The plaintiff sought a court ruling that the plaintiff was entitled to plant the fall crop because the notice of termination stated the wrong termination date. The court acknowledged that, under Kan. Stat. § 58-2506, the June termination notice should have stated that the termination would occur on March 1, 1999. However, the court noted that, if the plaintiff had been allowed to plant the fall wheat, the termination of the lease on March 1, 1999 would have prevented the plaintiff from harvesting the wheat anyway. Therefore, the defendant's actions merely prevented the plaintiff from expending time and money in preparation of a crop that the plaintiff could not harvest. Thus, the court held that the termination notice was improper but that no damage occurred. **Orebaugh v. Leatherwood, 8 P.3d 55 (Kan. Ct. App. 2000)**.

PARTNERSHIPS

DEFINITION. The plaintiff and defendant were living together and purchased a farm using the plaintiff's money and a promissory note. The deed was made to the plaintiff and defendant as single persons in joint tenancy and the parties were individually liable on the promissory note. A few payments were made from joint funds, but most were made from the plaintiff's funds. The plaintiff also paid for all the improvements on the farm and the purchase of farm equipment and supplies. The parties filed individual returns and did not file partnership returns, create a partnership bank account or keep partnership records. The defendant claimed that the farm was partnership property because the parties worked the farm together. The court held that the complete lack of other partnership indicia demonstrated that the parties did not intend any partnership. **Thomas v. Lloyd, 17 S.W.3d 177 (Mo. Ct. App. 2000)**.

STATE TAXATION

AGRICULTURAL USE. The taxpayer owned over 3,000 acres of pasture land which was leased to a third party to pasture sheep and cattle. Because nearby residential development increased the number of stray dogs on one parcel, the tenant stopped actively pasturing livestock on the parcel, although the tenant continued to pay the rent for the whole property. The entire property had been taxed at use value because it was designated a greenbelt area. The county reviewed the property status and determined that the one parcel which was not used for pasture was no longer eligible for green belt status and should be taxed at fair market value. The tenant testified that, although the entire sheep herd was no longer taken to the one parcel because of the dogs, some sheep did wander into the parcel and the parcel was used occasionally to pasture cattle. Although the tenant did not use that parcel as much, the rent did cover all of the parcels. The court held that the entire property was eligible for greenbelt preferential tax treatment. The court noted that the animal unit measurement use of the property, with all of the property counted, exceeded the minimum required for greenbelt status. **County Board of Equalization v. Stichting Mayflower, 6 P.3d 559 (Utah 2000)**.

CITATION UPDATES

***In re* Villalon, 253 B.R. 837 (Bankr. N.D. Ohio 2000)** (discharge) see p. 155 *supra*.

AGRICULTURAL LAW PRESS
P.O. Box 50703 Eugene, OR 97405

The Agricultural Law Press announces new lower prices for the 11-year archives of the *Agricultural Law Digest* and the *Agricultural Law Manual* on CD-ROM.