

PREFACE

The thirteenth annual edition of the Ninth Circuit Survey analyzes decisions of the Court of Appeals for the Ninth Circuit. This issue is primarily a collection of notes representing cases decided in 1987.

Two articles are featured in this issue. The article on admiralty law proposes a set of factors for use by the Ninth Circuit in determining shipowner liability under the Unseaworthiness Doctrine. The article on tax law points out the flaws in the Ninth Circuit and Internal Revenue Service interpretations of a prohibited interest of a redeeming shareholder and proposes a more useful standard.

Through a variety of topics and depth of analysis this issue of the Golden Gate University Law Review will be of interest to practitioners, students and researchers.

The Ninth Circuit Staff especially thanks Barb Savery for her dedicated contribution to this year's issue.

William K. Peterson
Editor, Ninth Circuit Survey