

SYRACUSE JOURNAL OF INTERNATIONAL LAW AND COMMERCE

DEDICATION

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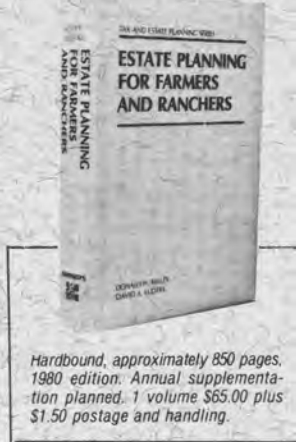


ESTATE PLANNING FOR FARMERS & RANCHERS

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The Board of Editors was saddened to learn of the death of John Gallup Laylin on February 16, 1979. Mr. Laylin was a partner in the Washington, D.C. firm of Covington & Burling and had served as a member of the Board of Advisors of the Syracuse Journal of International Law and Commerce since its inception. Mr. Laylin epitomized the ideal of the scholar-practitioner and this volume is respectfully dedicated to his memory.