

H A R V A R D L A W R E V I E W

IN MEMORIAM: CLARK BYSE

Justice Stephen G. Breyer

Andrew L. Kaufman

Peter L. Strauss

Elena Kagan

Todd D. Rakoff

Richard K. Willard

ARTICLES

EQUAL OPPORTUNITY AND
INHERITANCE TAXATION

Anne L. Alstott

TIMING RULES AND
LEGAL INSTITUTIONS

*Jacob E. Gersen and
Eric A. Posner*

NOTES

The Case for Compulsory Voting
in the United States

Oversight and Insight:
Legislative Review of Agencies
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