

CASES AND MATERIALS ON
CORPORATIONS
INCLUDING
PARTNERSHIPS
AND
LIMITED LIABILITY
COMPANIES

Eighth Edition

Robert W. Hamilton
Jonathan R. Macey

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CASES AND MATERIALS ON
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INCLUDING PARTNERSHIPS AND
LIMITED LIABILITY COMPANIES
Eighth Edition

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610 Opperman Drive
P.O. Box 64526
St. Paul, MN 55164-0526
1-800-328-9352

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ISBN 0-314-14364-5



TEXT IS PRINTED ON 10% POST
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Preface

This book is designed for introductory courses in the law of business associations or corporations. With a minimum of adjustment it may be used in courses covering anywhere from three to six semester hours. It is not designed for use in advanced courses such as securities regulation, mergers and acquisitions, or corporation finance. While it contains materials on agency and unincorporated business forms, including general partnerships, limited partnerships, and limited liability companies, it is not designed for use in an introductory course devoted exclusively to these topics.

The popularity of unincorporated business forms, particularly the limited liability company and the limited liability partnership, continues to increase. These business forms provide essentially the same protection against personal liability as provided by corporations, and in addition may have advantages over corporations in terms of income tax treatment, cost of formation and operation, and internal flexibility of management. Nevertheless the total number of new incorporations does not appear to have declined significantly despite the increase in unincorporated business forms.

If one is to provide a rounded and accurate picture of modern business forms today to students in their first business-related law school course, consideration must be given to unincorporated business forms.

We are strongly of the view that the modern law of business associations can be most effectively taught only in the context of a specific set of statutes. The Statutory Supplement contains the full texts of the Uniform Partnership Act (1914), the Revised Uniform Partnership of 1994 (with amendments through 2000), the Uniform Limited Liability Company Act of 1995, and the Model Business Corporation Act of 1984 (with amendments through 2000). The Statutory Supplement also contains the financial provisions of the 1969 Model Business Corporation Act so that the mysteries of par value and legal capital may be explored if the teacher wishes. These statutes are abbreviated “UPA (1914)”, “UPA (1997)”, “ULLCA,” “MBCA,” and “MBCA (1969)” throughout the text.

We encourage students to become familiar with these statutes by the practice of referring to, but not quoting, the relevant provisions of these statutes throughout the casebook. Where significant amendments have been made to statutory provisions, as for example in MBCA § 8.30, the original statutory language is set forth in the casebook itself.

In the preparation of this book, numerous citations and footnotes have been omitted without specification. All footnotes have been renumbered in each chapter, though the original numbering of famous footnotes is referred to where appropriate. In a few instances the location of footnotes taken from original sources have been changed. In order to identify the source of footnotes, the bracketed phrases “[By the Court]” or “[By the Author]” appear at the beginning of footnotes that appear in the original source while footnotes beginning “[By the Editors]” were prepared by the undersigned.

Ellipses (“* * *”) may indicate the omission of single words in a paragraph or entire paragraphs.

Finally, we would like to thank Judy Dodson, Professor Hamilton’s patient secretary, who prepared the original text of this book. We also want to acknowledge the able research assistance of Allison Harlow, Cornell Law School class of 2001, Jeff Hanson and Rudy Koch, Cornell Law School class of 2003, and Christine Harlow, Cornell Law School class of 2004, who performed able research, recorded innumerable changes, ensured consistency of form throughout, and checked galleys and page proofs.

Acknowledgements

Permission to use copyrighted materials is gratefully acknowledged from Albany Law Review, American Business Law Journal, American Business Law Journal, American Enterprise Institute, American Law Institute, Annual Survey of American Law, Arizona Law Review, Brooklyn Law Review, Bureau of National Affairs, Inc., Cardozo Law Review, Case Western Reserve Law Review, Catholic University Law Review, CBIZ Valuation Group, Inc., University of Chicago Law Review, University of Chicago Press, Cincinnati Law Review, Cleveland State Law Review, Columbia Law Review, Cornell Law Review, Delaware Journal of Corporate Law, Directors of the Columbia Law Review, Duke Law Journal, Fordham Law Review, George Mason Law Review, Georgetown Law Journal, Georgia Law Review, The Hartford Courant, Harvard Business School Publishing Corporation, Harvard Law Review, Harvard University Press, University of Illinois Law Review, Journal of Corporate Finance, Journal of Corporation Law, Journal of Small and Emerging Business Law, University of Miami Law Review, University of Michigan Journal of Law Reform, Michigan Law Review, Minnesota Law Review, National Association for Law Placement, National Law Journal, NCUSL, New York Stock Exchange, New York Times, North Carolina Law Review, Oklahoma City University Law Review, Penguin, USA, University of Pennsylvania Law Review, Playboy Magazine, Practical Accountant, Prentice Hall Law and Business, Stanford Law Review, Texas Law Review, Vanderbilt Law Review, Wake Forest Law Review, Wall Street Journal, West Publishing, Wisconsin Law Review, Yale Law Journal, Barbara Aldave, Chancellor William T. Allen, Norwood P. Beveridge, Bernard S. Black, Margaret M. Blair, Dennis J. Block, Richard A. Booth, Douglas M. Branson, James R. Burkhard, William J. Carney, Pat K. Chew, John C. Coffee, Jr., Frank H. Easterbrook, Melvin A. Eisenberg, Richard A. Epstein, Edward A. Fallone, Allen Ferrell, Daniel R. Fischel, Geoffrey D. Genz, David D. Haddock, Susan Pace Hamill, James J. Hanks, Jr., Charles Hansen, Henry Hansmann, Harry J. Haynsworth, Allan Ickowitz, Dennis S. Karjala, Edmund W. Kitch, Richard H. Koppes, Reinier Kraakman, Jake Krocheski, James G. Leyden, Jr., Bayless Manning, Lawrence E. Mitchell, Joseph P. Monteleone, Stephen Norman, Adam C. Pritchard, Larry E. Ribstein, Roberta Romano, G. Santangelo, A. A. Sommer, Jr., Lynn A. Stout, E. Norman Veasey.

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