If you can't laugh at yourself ...

One afternoon a wealthy lawyer was riding in his limousine when he saw two men along the roadside eating grass. Disturbed, he ordered his driver to stop and he got out to investigate. He asked one man, "Why are you eating grass?"

"We don't have any money for food," the poor man replied. "We have to eat grass."

"Well, then, you can come with me to my house and I'll feed you" the lawyer said.

"But sir. I have a wife and two children with me. They are over there, under that tree"

"Bring them along," the lawyer replied. Turning to the other poor man he stated, "You come with us also."

The second man, in a pitiful voice then said, "But sir, I also have a wife and SIX children with me!"

"Bring them all, as well," the lawyer answered.

They all entered the car, which was no easy task, even for a car as large as the limousine was. Once underway, one of the poor fellows turned to the lawyer and said, "Sir, you are too kind. Thank you for taking all of us with you."

The lawyer replied, "Glad to do it. You'll really love my place; the grass is almost a foot high!" ${\rm O}$

A new approach to tax

Suppose that every night, ten men go out for dinner. The bill for all ten comes to \$100. They decided to pay their bill the way we pay our taxes, so:

- * The first four men (the poorest) paid nothing.
- * The fifth paid \$1.
- * The sixth \$3.
- * The seventh \$7.
- * The eighth \$12.
- * The ninth \$18.
- * The tenth man (the richest) paid \$59.

All ten were quite happy with the arrangement, until one day, the owner said: "Since you are all such good customers, I'm going to reduce the cost of your daily meal by \$20."

So now dinner for the ten only cost \$80.

The group still wanted to pay their bill the way we pay our taxes.

The first four men were unaffected. They would still eat for free.

But how should the other six, the paying customers, divvy up the \$20 windfall so that everyone would get his "fair share"?

They realised that \$20 divided by six is \$3.33. But if they subtracted that from everybody's share, then the fifth and sixth men would each end up being paid to eat. The restaurateur suggested reducing each man's bill by roughly the same percentage, thus:

- * The fifth man paid nothing (like the first four) instead of \$1 (100 percent saving).
- * The sixth paid \$2 instead of \$3 (33 percent saving).
- * The seventh paid \$5 instead of \$7 (28 percent saving).
- * The eighth paid \$9 instead of \$12 (25 percent saving).
- * The ninth paid \$14 instead of \$18 (22 percent saving).
- * The tenth paid \$49 instead of \$59 (16 percent saving).

Each of the six was better off, and the first four continued to eat for free, as now did the fifth - but outside the restaurant, the men began to compare their savings.

"I only got a dollar out of the \$20," declared the sixth man. He pointed to the tenth man "but he got \$10!"

"That's right," exclaimed the fifth man. "I only saved a dollar too. It's unfair that he got ten times more than me!"

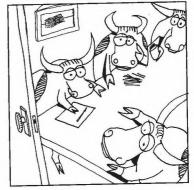
"That's true!" shouted the seventh man. "Why should he get \$10 back when I got only \$2? The wealthy get all the breaks!"

"Wait a minute," yelled the first four men in unison. "We didn't get anything at all. The system exploits the poor!"

The nine men surrounded the tenth and beat him up.

The next night the tenth man didn't

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show up for dinner. The nine sat down and ate without him, but when they came to pay the bill, they discovered that they didn't have enough money between all of them to meet even half of the bill!

The people who pay the highest taxes get the most benefit from a tax reduction. Tax them too much, attack them for being wealthy, and they just may not show up at the table anymore.

- David R. Kamerschen, Professor of Economics, University of NSW.

Objection your Honour!

In a recent native title matter the trial Judge asked an anthropologist to explain the assumptions underlying an expert opinion. The question was lengthy and surprisingly drew objection from counsel for a respondent.

Counsel: Your Honour, with the greatest of respect, but I object to your question, your Honour.

His Honour: Mm?

Counsel: In my respectful submission, you're inviting this witness to speculate.

His Honour: I don't think it's speculation. I'm trying to understand what Professor Sutton has said and what the statements in the report that I've been trying to follow, and Professor Sutton has explained what he means, it does seem to me that there's some assumptions there, and I'm just trying to understand what they are.

Counsel: If you Honour pleases.

continued page 38...

readers forum - conferences

1 August 2005 Copyright Essentials: Moral Rights; Recent Developments in Copyright Perth, Western Australia Australian Copyright Council Tel: 02 9699 3247 Fax: 02 9698 3536 www.copyright.org.au/seminars/

3 August 2005 Migration Law Training for Pro Bono Litigation Melbourne, Victoria Victorian Bar Association Contact: Bernadette Segrave Tel: 03 9225 6680

4-9 August 2005 American Bar Association 127th Annual Meeting Chicago, USA American Bar Association Tel: +1-312-988-5107 Fax: +1-312-988-6178 Email: sullivankash@ staff.abanet.org www.abanet.org/liaison

14-21 August 2005 Australiasian Legal Conference Perisher Blue, NSW Continuing Professional Education Tel: 07 3236 2601 Fax: 07 3210 1555 Email: conference@barweb.com.au

21-24 August 2005 **4th Australasian women and policing conference** Darwin, Northern Territory Australasian Council of Women and Policing Tel: 02 6292 9000 Fax: 02 6292 9002 Email: confco@ austarmetro.com.au

22-23 August 2005 Energy Law Forum Novotel, Thredbo Valley, NSW Informa Tel: 02 9080 4300 Fax: 02 9290 2577

23-26 August 2005 2nd Annual Risk Management and Compliance 2005 Rydges Jamison, Sydney LexisNexis Tel: 02 9422 8820 Fax: 02 9422 2338

24-26 August 2005 Contracts 2005 Hilton Hotel, Brisbane Lexis Nexis Tel: 1800 772 772 Fax: 02 9422 2338 www.lexisnexis.com.au

25-26 August 2005 Corporations & Company Law Conference Adelaide, South Australia Law Society of SA Tel: 08 8410 5865 Fax: 08 8231 2995 Email: catherine.close@ Issa.asn.au www.lssa.asn.au

26 August 2005 The World Masters of Law Firm Management Australian Law Management Group

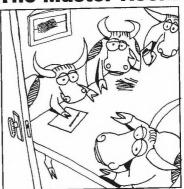
Contact: Gerard O'Neill Tel: (02) 6246 3722 Fax: (02) 6248 0639 www.lawcouncil.asn.au/lps/ worldmasters.html

31 August - 3 September 2005 Strata and Community Title in Australia for the 21st Century Gold Coast, Queensland Griffith University Tel: 07 3341 8004 Fax: 07 3341 8006

31 August - 4 September 2005 **49th International Association of Lawyers Congress** Fez, Morrocco Union Internationale Des Advocats www.uianet.org

11-15 September 2005 **2005 Commonwealth Law Conference** Commonwealth Lawyers Association www.commonwealthlaw2005.com

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His Honour: Did you understand my question?

Witness: Yes, your Honour. His Honour: So I'll allow my question, you see. Gee, that's a wonderful feeling, I must say. Applicants Counsel: Indeed, we applaud it.

Respondents Counsel:

That's one you've got over me, your Honour.

His Honour: Yes, I have.

Moving on

Simon Lee has ceased employment with Summary Prosecutions of the ODPP.

As of 1 July 05 Simon commenced at the private bar, working from William Forster Chambers.

Not an ideal start

Even before the election was called one political media lacky was off to a bad start. First a press conference was cancelled "because no cameras were coming" and not all the invitees were notified - not a good way to get the media on side.

Then the media release which was distributed included the phone number for the office of a senior member on the other side of politics... oops.

Contributions

If you've got some gossip, heard a good story, or seen something funny, let Muster Room know.

Tip-offs and rumors can be sent to Zoe at publicrelations@law socnt.asn.au, fax: 8941-1623, or tel: 8981-5104.