that AGEC will not cooperate, it feels that the "burden of proof" is on AGEC, and continues to hold its initial beliefs.

Below is our construction of the outline of the TD's argument. The rules it uses will be discussed afterwards.

- (S1) Burroughs says (TD knows (AGEC wants to cooperate with the with the Government at time t1)) at time t1.
- (Presup1) (TD knows (AGEC wants to cooperate with the Government at time t1)) -> (AGEC wants to cooperate with the Government at time t1).
- (\$2) Burroughs says (AGEC wants to cooperate with the Government at time t1) at time t1. {from (\$1) and (Presup1) by some rule governing assertions of speakers and their committments to the presuppositions of their assertions}
- (11) If (Burroughs says (AGEC wants to cooperate with the Government at 11) at 11) and (Burroughs is an official and fully authorized representative of AGEC), then(pf) (AGEC wants to cooperate with the Government at 11) and (AGEC will cooperate with the Government at 11+n). Because:

(11.1)

- (a) If (Burroughs says (AGEC wants to cooperate with the Government at 11)) and (Burroughs is an official and fully authorized representative of AGEC), then (AGEC says (AGEC wants to cooperate with the Government at 11)). {by rule (Rep1)}
- (b) If (AGEC says (Agent wants to cooperate with the Government at 11)) and (AGEC is sincere), then (AGEC wants to cooperate with the Government at 11). {by (R6)}
- (c) If (AGEC wants to cooperate with the Government at time t1) then(pf) (AGEC cooperates with the Government at t1). {by (R7)}
- (d) If (AGEC cooperates with the Government at 11) then(pf)
 (AGEC will cooperate with the Government at 11 *n).
 {this depends on some notion of how long it takes to cooperate, or on a rule of enduring attitudinal dispositions}.

(11.2)

(a) If (Burroughs says (AGEC wants to cooperate with the Government at 11) and (Burroughs is an official and fully authorized representative of AGEC), then (AGEC says (AGEC wants to cooperate with the Government at 11). {by (Rep1)}



- (b) If (AGEC says (AGEC wants to cooperate with the Government at 11)) and (Conditions IPC are met), then (AGEC indirectly promises (AGEC cooperates with the Government at 11)). {by (RIP1)}
- (c) (Conditions IPC are met) {assumption}
- (d) Therefore (AGEC indirectly promises (AGEC cooperates with the Government at 11)).
- (e) If (AGEC indirectly promises (AGEC cooperates with the Government at 11)) then (AGEC promises (AGEC cooperates with the Government at 11)).
- (f) If (AGEC promises (AGEC cooperates with the Government at 11)) then(pf) (AGEC cooperates with the Government at 11). {by (RP1)}
- (g) If (AGEC cooperates with the Government at 11) then(pf) (AGEC will cooperate with the Government at 11+n). {by some consideration of the length of time necessary to cooperate, or a rule of enduring attitudinal dispositions}
- (h) Therefore, (AGEC will cooperate with the Government at t1+n).
- (S3) But Burroughs is not an official and fully authorized representative of AGEC. {because he is not operating or an attorney, by some complicated set of requirements an official and fully authorized representative of a corporate body must meet}
- (S4) There is no evidence that AGEC wants to and will cooperate with the Government. {from (S1)-(S3) by (REvid1)}

The rules employed will now be discussed.

- (R6) states that if an agent makes a statement about his/her own psychological state (emotions, beliefs, intentions, desires, etc.), and no conditions obtain that would imply that the agent is sincere, then (it is very probable that) the statement is true. Sincerity conditions are very complex, of course, and include both restrictions which ensure that the agent intends what they say to be taken seriously (e.g. the agent must not be telling a joke or an imaginary story), and facts about the agent which have a bearing on whether he/she might be lying or not (e.g. the agent must not have an over-riding motive to say what he/she said, regardless of whether or not it is true, must not be a pathological liar, or under the influence of drugs, and so on).
 - (R6) If (Agent says (Agent is in psychological state S)) and (Agent is sincere), then (Agent is in psychological state S).
- (R7) states that if an agent wants to do something, then, prima facie, the agent does it:



(R7) If (Agent wants Agent-Action), then(pt) (Agent-Action)

(R7) is closely related to (R3) above. A rather fascinating question about (R7) is whether an argument using this rule constitutes an explanation. It seems to me that some such arguments do, and some do not. Consider: (a) "Why are you trying to make friends?" - "(Because) I want to.", and (b) "Why are you spending your entire life nailing 10,000,000 beer cans end-to-end?" - "(Because) I want to." I believe that most people would regard the first answer as being a satisfactory explanation, and the second not to be such. Not all wants are satisfactory reasons for acting; even fewer are "ultimate" reasons for acting (such as "I want to live"). Wants are only good reasons for acting if the states or actions have characteristics such that their desirability is apparent to the hearer. For an extended discussion of the arguments for and against this view, cf. [Richard Norman, "Reasons for Actions: A Critique of Utilitarian Rationality", Blackwell, Oxford, 1971].

(RIP1) and (RP1) are both rules concerned with speech-acts. (RIP1) simply states that if someone utters P and certain Indirect Promising Conditions (IPC) are met, then that person indirectly promises that P. This rule is only simple because it leaves the IPC conditions entirely unspecified; specifying them is one large part of the task speech-act theory faces. (RP1) simply states that if someone promises to do something, then, prima facie, they will do it.

(Rep1) is a rule which is very much at the heart of the above argument:

(Rep1) If (Agent says (Collective-Agent X)) and (Agent is an official and fully authorized representative of Collective-Agent), then (Collective-Agent X).

The requirements for an agent to be an official and fully authorized representative of a collective body (conditions which are made use of in (S3)) will vary with laws, customs, and the nature of the collective body in question. A furthur complication stems from the fact that an agent may be a valid representative of some collective agent only in certain regards, or with respect to certain actions. My ignorance of the law prevents me from specifying these conditions to any useful extent.

Lastly, (Evid1) is a second-order rule of evidence, just as the rules of explanation we studied above were second-order rules.

(Evid I) If a series of propositions P1...Pn contain one or more arguments which have as their conclusion Q, then they constitute evidence for Q; if they contain no such arguments, then they constitute no evidence for Q.

iv) General Comments About The Argument.

The analysis involved in constructing this argument by no means shed any interesting light on speech-act theory; on the contrary, it took the present and potential future results of speech-act theory for granted. It did, however, point to an interesting set of problems which speech-act theory has not considered to date: problems having to do with the fact that under certain conditions people can make promises which commit other people or collective bodies.



A STUDY OF SOME ARGUMENT-FORMS IN A PERSUASION-DIALOGUE SPEECH-ACT ARGUMENT

PAGE

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The most interesting aspect of the argument above is undoubtedly that it involves the use of speech-acts in argument to predict future behavior. This use of speech-acts is not one which has, to my knowledge, received any attention. Indeed, it is only the study of actual dialogue, rather than artificially generated examples, which is likely to reveal such unsuspected and interesting phenomena.

IV. CONCLUSION AND QUESTIONS FOR FURTHUR RESEARCH

In this report we have specified two types of argumentation which seem to have been used by participants in an actual dialogue. This specification has been made in a very loose "deep" representation which is clearly far from being sufficiently explicit and economical to lend itself to machine implementation.

This faltering step, however, has allowed us to describe some patterns of reasoning which are of some intrinsic interest, and it has hopefully shown the utility of employing looser notions of "argument" and "inference" than those which are current, if one really wants to capture actual ways in which people draw conclusions from premises.

The general problems - of a semantic, pragmatic, legical and philosophical nature - which this analysis has raised are legion, and certainly not nowel. We have attempted to list a few of the more crucial ones.

Consideration of the dialogue, however, reveals at least two furthur types of arguments, which furthur research might investigate, perhaps using the methods and concepts employed in this paper, and thereby progressively refining them.

The first argument involves the derivation of statements about an agent's goals and dispositions from statements about his past and present behavior. The Treasury Department, on the basis of what it knows of AGEC's past actions, (a) concludes that it had certain attitudes and goals in the past (it was systematically uncooperative), and (b) that it will act in accordance to those past attitudes and goals in the future. The representatives of AGEC attempt to change the TD's views in this regard by acting in a way, during the latter part of the dialogue, which shows them to be conciliatory and "reformed".

The second type of argumentation is of an inductive sort. It is employed by the TD to prove that AGEC has used too many lawyers in the past.

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In response to the telephonic request of Mr. Frederick S. Burroughs for an appointment with Dr Starch to see the Secretary, HM, Jr. today saw the two gentlemen—in the company of Mr. Wideman and Mr. Oliphant. Mr. Burroughs is Vice President of the Associated Gas and Electric Company.

The following is a stenographic transcript of the meeting:

Henry Morgenthau, Jr.: What is on the minds of you gentlemen?

Mr. Burroughs: We have one thing on our mind and that is very seriously on our mind. Last week, representative of this Department appeared before a Senate Committee in opposition to some legislation and the reason for the opposition was primarily that the legislation, if passed, would be beneficial to Associated Gas and Electric. We don't understand why a Government Department, first we don't understand why they appeared at all and, secondly, we don't understand why they oppose the legislation because it is beneficial to Associated Gas and Electric.

HM: Are you serious?

B: I am very serious.

HM: I think it is one of the funniest things I have heard in my life. What I would like to know is how that amendment was put in there. Whose idea was it?

B: It's a very logical amendment to prevent strike suits, but even if it were put in at our suggestion, I fail to see why the Treasury Department should oppose legislation having to do with bankruptcy cases.

HM: The object is very simple. We have a suit against you fellows and we certainly are not going to let a joker b put into some bill which is going to make it impossible for us to go through with this case.

B: Does Mr. Krause's success, who is bringing this case against us, have any particular significance with the Treasury?

HM: Who is Krause?

WIDEMAN: He is attorney for the petition attorneys in the 77-B. Well, now, Mr. Burroughs, the Treasury has a tax claim.

B: Yes.

W: The Treasury is interested in collecting the amount of taxes, naturally, due from Associated Gas.

B: Correct.



W: It is anxious to do that in the most expeditious way consistent with reasonably fair treatment of the Associated Gas and the stockholders of the corporation. Now there are two or three methods of collecting that tax. One is through distraint on the jeopardy assessment that has ben made and seizure of your property. The Treasury has attempted to avoid that if possible.

B: Yes.

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W: A bill to foreclose the tax lien has been filed in the Collection District of New York as one more moderate method than seizure and distraint, and another probability of collecting the tax through more moderate means is through 77-B in the event they are successful.

B: I don't follow that. Why should it be through 77-B proceedings. How does that help the Treasury people?

W: It may be the most appropriate and desirable way of collecting the tax from two or three angles. One is it gives the creditors and the stockholders of Associated a look-in on the proceeding, in which the Government is collecting its tax, namely: the Government is not boffling up everything, but giving the creditors a chance to be heard, whereas if you proceed otherwise, the creditors might be left out in the cold. In 77-B the Secretary may accept less than the full amount of tax and he cannot do so under other considerations.

B: But if there is no 77-B and no trusteeship the Secretary will not have to accept less than the full amount of tax. As soon as the full amount is determined, the company will do as it always has done—ay the tax.

W: As I understand it, the Treasury has taken the position the position that is has simply because it believes that will get the same treatment in the future as it has in the past, in the matter of cooperation from the Associated, in getting information that is necessary on which to compute the tax and then collect it.

₩: And by that you mean we have got no cooperation.

B: Is that right?

OLIPHANT: In substance.

B: If that is correct, it certainly is not in line with my understanding and not in line with the efforts of the Company. We have certainly tried to have our representatives give the Treasury every bit of information.

HM: We can't tell from one day to the next who your lawyer is. You hire one here who is political and who thinks he has the back door entrance to the Treasury. Do not come in here with a belligerent attitude as though you were righteous! Of all the companies I have gone up before I have never been under such pressure from one political lawyer or another. God! Don't talk to me about Associated



122 Gas and Electric!

B: I am going to talk to you.

HM: All right, but just lower your voice because you can't come in and scare me and threaten me because there are two cases, if you want to know, that consider—of all the dirty work behind them! One, if you are interested, is the Louisiana tax case—the case following up Huey Long—and the other is Associated Gas and Electric. Those are the two worst. There isn't a day passes where they don't get in the back door of the Treasury. And let me tell you, there is no back door!

B: We don't want to get in the back door.

HM: But you have tried hard enough.

B: All we want is proper consideration.

HM: You can't find a man who says he has walked in here and not gotten careful consideration.

B: I do fail to understand why any Treasury Department employee should voluntarily—and I have no evidence that it was not voluntarily—appear before the Senate committee and oppose legislation on the ground that it would let Associated Gas off.

HM: Who do you think the United States Treasury is? The United States Treasury belongs to the people of the United States and we are here to do our job fairly and honestly and if we think that legislation, which has suddenly appeared, is going to deprive the people of the United States from trying a case fairly, we volunteer and go up there to see that the people are protected.

8: I don't think the point has been made clear. Please be open-minded about it.

HM: It is not joker that 5% should be required to put a company in 77-B. No joker about that! You can't put through a plan of reorganization unless you have more than two-thirds.

HM: Mr dear Mr. Burroughs, may I say this: when Associated Gas and Electric wants to really cooperate with the Government we would like to know it.

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В: You know it right now.

HM: And may I ask your position?

B: I am Vice President

...

HM: Are you Attorney?

B: No, I am not Attorney. 104

HM: Are you operating?

ERIC*

B: No, I am financial officer.

185 HM: And Dr. Starch?

187 B: Is a director.

HM: What is his position?

B: No official position; a director of the company.

HM: Mr. Wideman is in charge of this case for the Government, but if the Associated wants to really show that they are cooperating, we would be so pleasantly surprised we would fall over backwards.

B: As a matter of fact, you have been quoted as saying that there are too many lawyers in the case.

HM: Perfectly true. You sent a lawyer from Philadelphia to see me. He came me and I asked him how he got the appointment and it traced right back to one of the politicians in New York.

B: Halter Saul is not our regular counsel.

HM: He has a politician arrange an interview and I had not the slightest idea who he was and I turned him over to Oliphant. And I have said again and again, if any tax-payer has a grievance, he can walk in here and see me.

B: I think it was a mistake for Walter Saul to arrange an interview through a politician.

HM: You had a man from Buffalo, whom you thought was a personal friend of Robert Jackson, here three days. Then you got Clarence Shinn because you thought he was a friend of my family.

B: No, he's trying other cases for us.

HM: Then you got Bruce Kramer.

B: Clarence Shinn is the counsel who is going to argue our 77-B case before Judge Mack.

O: Mr. Secretary, as I understand it, there are a number of other important things you have to do this morning and, so far, the purpose as I gather is to register a feeling on the part of these gentlemen that we should not have gone up there and that, I understand, they have registered and we understand the way they feel about it. Unless there is something else...

HM: Just a minute. I will go a step further I would like a list of the things we have asked the Associated Gas and Electric to get for us and have been unable to get.

B: I would like to find out why you have not been given everything you wanted.

242 243 HM: You would be glad to give me that, 244 · Wideman?

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Yes.

You asked why we should voluntarily appear before the HM: Committee and I answer that I am proud that our organization found this thing and went up there about it.

wouldn't you

You are not just justified, Mr. Burroughs, in saying that the Government had no right to take an interest in the effect of that bill on the Associated Gas case because, ! started to tell you, of course we can't proceed, as long as 77-B is going on, we can't proceed in any other way except through distraint because 77-B will absorb everything. Another reason why 77-B is the appropriate way to handle the thing is that the Court is authorized to determine the tax, if it can be done, more quickly than the Board of Tax Appeals. There are many reasons why that is good machinery--the best machinery in some respects from your standpoint-to determine this tax liability.

B: Isn't regular machinery set up in the Board of Tax Appeals for determining liability?

W: Oh, yes.

Why isn't that satisfactory in our case? We have always paid taxes promptly as the were determined by the Board of Tax Appeals.

Section 77-B has the effect of preserving the assets. By the time the Board of Tax Appeals gets it, there may be nothing left to collect.

Your question goes to why we made jeopardy assessment?

B: No. I am not asking anything about the tax case. I am asking why don't you want Associated Gas relieved of 77-B.

O: As I understand, the thing is we should not have gone Is he here to request that we go down and ask Congress to put those things back in the Act?

B: am here to ask you why the Treasury Department felt that it was undesirable that we should be relieved of 77-B proceedings and why they appeared to oppose a law which Hould have relieved us.

Let me give you one general answer. The stockholders and all creditors of the Associated Gas will get a hearing in the 77-B proceeding. In any other sort of proceeding toward collection of that tax, they will not be heard.

Let's assume the Company is perfectly solvent and will pay all its debts.

can't go along with the idea that you will cooperate with the Government and are ready and able to pay the tax

302 when due.

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304 B:It may be a very salutary provision generally, but it
305 seems to affect the situation of the Associated Gas. In
306 other words, if there is some legislation, perfectly
307 salutary but it let's Associated off, I don't think it
308 should be answered

₩: I told you my answer. We thought it would let you off the hook.

B: Then I do understand from that, the Treasury Department is opposed to our being relieved from 77–B.

HM: You will have to answer that, Wideman.

W: You know the position the Treasury has taken. We have not intervened—we have not asked the Court yet to be a part to the suit. I have given you what I think are two or three good reasons why that may be the best method of determining tax liability and collecting the tax. That ought to sufficiently demonstrate to you the attitude of the Treasury.

B: Then I understand the Treasury Department is opposed to our succeeding in the dismissal of that suit?

W: Yes, the Treasury Department is opposed to seeing that suit knocked out by these amendments to 77-B.

B: Then I suppose the Department is opposed to seeing 77-B, now pending against us, knocked out at all?

W: That will develop later.

B: You are opposed to its being knocked cut by legislation by Congress?

W: That's right.

B: That is a very interesting position for a Department of the Government to take. I would not have believed it unless you gentlemen told me. I supposed that the Government was not interested in proving a company insolvent. I assumed that the Government was interested in collecting the tax and usually it is considered easier to collect from a solvent company than from one in bankruptcy.

O: The Treasury is interested in collecting the tax with a minimum of hardship to creditors.

B: No hardship if you collect it in full.

HM: I--really! You asked a specific question and you had a direct answer. Now, you made the statement that as far as you know, Associated Gas and Electric is cooperating with the Government. I have asked these two gentlemen to prepare for me a memorandum showing where you have not and the information we want. I will send it to you.



362 B: And I will say to you, right now, that I will 363 immediately use every effort to see that any failure to 364 cooperate is corrected immediately. 365

HM: It will be a very interesting innovation for Associated Gas and Electric.

B: I will say to you, Mr. Secretary, I think many people that try to arrange intervieus in Washington, not only with yourself but with other busy people here that I think it is a great mistake, because I think it creates the wrong atmosphere. I purposely did not ask anybody to arrange my interview with you.

HM: And you got the interview.

B: I thought the atmosphere was wrong if I asked someone to arrange it. And I think lawyers who have come to you through the good offices of someone else have made a mistake. I think they should have come to you and the members of your Department, put their cards right out on the table and said, we want to see you because this is a piece of business that we are in a jam about.

HM: That's perfectly proper.

W: Why did you start out that way?

B: It started out, naturally, being handled by out Tax Department. As it increased in importance, it increased in who is attending to it.

HM: I don't mind saying to you that as far as I am concerned, that of the two tax cases I mentioned, Associate Gas is "Public Enemy No. 1". That's what it is registered with me.

B: I want to undertake to change that opinion.

HM: All right. And I will meet you more than half way.

B: I think with an opportunity I could convince you that we are not entitled to be treated that way or considered that way.

W: If the amount of tax is determined tomorrow, do you mean you would come in and pay it?

B: Do you mean by the Board of Tax Appeals?

W: Or the Court.

B: Why, certainly.

W: You have the money and would come in?

B: I don't say we have the money. we would get the money.

O: May I make the suggestion that in view of what he has indicated he could do, it would be very healthy and salutary

if everybody knew that Mr. Wideman is solely and exclusively in charge of the case and everybody should see 424 him.

426 HM: Perfectly right.

B: I think it would be helpful.

W: You said someone made objection to so many lawyers.

HM: I did.

W: When I first went into this case in New York and met Mr. Ice Pine, I asked who was representing Associated Gas. I had a reason. I had heard of so many people that if I was going to have anything to do with it, I would like one and certainly not more than two to do business with. You talk to 8 or 9 or 10 people and they misconstrue it and it's all in confusion. That's probably what you have reference to and I have had several since that.

HM: I have said that.

W: I said it too.

HM: We have all said it.

B: I think probably we have made an error, not only with this Department, but with others in trying to use lawyers too much. I think it's a mistake.

HM: A lawyer has his proper place.

O: As soon as one was employed and made a commitment and went back, and then another one was employed and it was embarrassing.

HM: It's a joke around this town.

B: I think we can correct that.

HM: As Mr. Oliphant said, Mr. Wideman has been selected by the United States to handle this case and it's his job and I will give him all the backing he needs.

B: I know your time is limited and I would like to talk to Mr. Wideman. In this record I think there are some statements that are incorrect and, frankly, I would like to talk to you and ask why they are incorrect.

W: I don't know what can be accomplished.

B: Mr. Wideman is the Government representative. How about Mr. Hester?

HM: He represents me.

B: He represents you? There are a good many...

HM: Let Mr. Wideman do what he wants, but I would like a



list of what we have tried to get from Associated Gas.

 $\ensuremath{\mathsf{W}}$: There ought to be records in the Treasury for the last four or five years.

B: I hope when we get your letter I will be able to give you a little different slant.

HM: But this is an interesting experience to me, but I live and learn!

B: You mean the interview?

HM: Yes. It's very interesting; very unique. I had one like it before. Sam Altmeyer came down and it was almost as good as this. Maybe you do want to cooperate. I don't know. But your company, as far as this Government is concerned, has a unique record. Your President has a unique record.

B: You mean Mr. Hopson? He, as a matter of fact, is probably the largest stockholder, but he is not an officer or director of the company.

W: He really controls it, doesn't he? He is supervising the Court proceedings in New York.

B: That is not right. I don't think he ever attended, or only one meeting.

W: If you don't succeed in correcting matters of fact, then you do correct my statement that Mr. Hopson was in New York directing the conduct of the proceedings. We are not going to get very far, because Mr. Hopson was there and...

B: It is not correct.

W: It is correct! Mr. Hopson was in Court!

B: Once.

W: I said he was in Court. I had reference to one day and he was directing what the lawyers and everybody did in Court in front of Judge Mack.

B: It doesn't make any difference

W: But don't say it isn't right, because it is.

HM: If Mr. Wideman wants to see you, that's up to him.

Mr. Burroughs and Dr. Starch left, Mr. Oliphant and Mr. Wideman remaining. Mr. Wideman said, "Hopson was in the Court. Seriously, we are reaching the point very fast where we have got to decide whether or not the Government is going to take the initiative and take Treasury records over to New York into Court to prove that these people are insolvent." HM, Jr. promised Mr. Wideman thirty minutes, very soon, to talk over the Associated Gas case.

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