

ABA Spring Meeting Distinguished Service Award
M. Carr Ferguson
May 9, 2008

My thanks to you, Stanley, and to Ken Gideon and, I suspect, Marty Ginsburg for those kind words and thanks to all of you for this honor. It is heartening to see so many of you sitting up and taking nourishment at this cruel hour, which, for those of us freshly arrived from the west coast, feels suspiciously like a quarter after four. I'm reminded that one of Bernie Aidenoff's endearing qualities as our Chair was his steadfast aversion to early morning meetings. Despite the strong attraction of hearing our new Commissioner this morning, I doubt that Bernie is here or even knows that he is not. I am not certain I am here, or that I may not be simply dreaming that the Section marked me down for this Award. I've been wondering what our selection committee could possibly have been thinking of and have concluded they must intend to send a signal loud and clear that we all qualify for it. If so, I am delighted to be our token "everyman."

The Award was created, we know, to express our deep respect for Jack Nolan. In his work for the Treasury, in practice and in the work of our Section, his intellect, courage, loyalty and dedication to our field were an inspiration to all of us lucky enough to work with him. In his last years, when age and health slowed him down, those of us then leading the Section looked for a way to thank him and to preserve his example for those who would follow. The ABA authorized this Award to Jack for his extraordinary service to the Section, his contributions to taxation, those who practice and to those affected by it. When he accepted it, he told us of how much he owed to his family, and his sense of family extended to his firm and our Section as well.

I can only echo Jack's sentiments. Any deed recognized this morning emanates from my family, immediate and extended. I am so pleased this morning that, in addition to my wife, Marian, some of my dearest and oldest friends have joined us. Dr. Ed Sheridan, my classmate in our Alexandria, Virginia high school long now a pediatric psychiatrist on the Georgetown medical faculty and Ed Brenner, a fellow member of that first class of the Attorney General's honor graduate program are both here, Ed with his lovely wife, Jan. So is Marty Ginsburg, in a coat and tie, no less. All three have been as close to me as brothers and, like brothers, have supported me and our family in times of need far beyond the calls of mere friendship. Since we met in 1950, Marian has been picking me up, dusting me off and putting me back on tracks only she has seen ahead of us. She, our excessive number of daughters, sons-in-law and descendants are the engine of my train, as were my parents before her.

My father was a trial lawyer in the Tax Prohibition Division of the Department of Justice when I was born not far from this hotel. In those days, he could walk from our brownstone across from the Metropolitan Club to the Justice Department, then at Vermont and K. Annually, the entire staff of the department, from the newest messenger down to the Attorney General, could pose for their picture on the

building's steps. His friends and colleagues included some of the legendary tax lawyers of the 1930's and '40's, among them Randolph Paul and his frequent co-author, Louis Eisenstein. Studying, revising and applying our tax laws consumed them, a fascination which curiously seems to elude other lawyers. At the memorial service for Louis Eisenstein, for example, I remember his partner, Abe Fortas, praising him for "tilling the rocky, barren field of taxation," as if he'd been doing penance, apparently unaware of how much fun Louie had in doing it. But *we* know. We plow up not rocks but new ideas, puzzles, opportunities for good or mischief in almost every new matter we set our eyes on. We feel an architectural pleasure in an elegant solution and a musician's pain at a sour note struck from a hollow tax scheme. And we relish a collegiality not always present in other fields of the law. As our presence here testifies, we must keep learning as we must keep breathing, moving forward yet never sure of the next horizon. Louie once said that "[a]ny intelligent thinking on taxes eventually reaches the ultimate purpose of life on this planet as each of us conceives it." We may smile at this as the rodomontade of a zealot, but we share his enthusiasm and faith that what we do can benefit many who will never be clients.

But how does such pleasant work become "service" worthy of Jack's Award? It doesn't occur to us that what we enjoy so much will resemble, though the rearview mirror, "service." Advocacy and resolution of tax issues is exhilarating. So are teaching and writing about taxation, though in different ways. So is the practice of our specialty in the affairs of fascinating law firms. Indulgent and selectively flattering as Stanley's remarks were, they could not camouflage my recurrent failure to hold a job, shiftlessness Marian once described to a senior Park Avenue matron who'd enquired what her husband did, as migrant labor. My plea in avoidance is that we tax lawyers have such a broad smorgasbord of tax lives to experience, that it's hard to resist sampling several dishes. Along the way, we encounter warm friends, kindred minds ready to laugh with the pleasure of a new idea or solution. If this is service, it is a good thing we tax lawyers thought to give each other awards for it, since others might not be tempted to do so. Some of our most enjoyable dishes are those our Section sets before us. We may not drill down to Louie's ultimate purpose of life on this planet frequently, but in our work here we improve not just our understanding of the tax law but, occasionally the law itself.

As Jack Nolan exemplified, life in the tax law builds an extended professional family. We have a filial gratitude for our teachers and elders in the field. I think, especially, of Jerry Wallace and Charlie Lyon at NYU, my early reviewers and senior attorneys in the Tax Division of the 1950's, judges such as Ted Tannenwald who required your very best and leaders of our Section like Jack. Their voices are always with us. Similarly, we have a fraternal affection for our contemporaries in the tax law, such as I hold for my co-teachers and co-authors Jim Eustice, Jack Freeland and Marty Ginsburg, colleagues in government service, including Jerry Kurtz, Don Lubick and Mike Baum and in practice, like Lydia Kess and Dana Trier. They have propped me up, celebrated with me and taught me more than I could possibly return.

Finally, in later years, we develop a parental fondness for younger colleagues. Practicing with such bright, creative young friends as Mario Verdolini, David Schizer and Harry Ballan is a privilege beyond price. As a teacher, I've been especially blessed to have many young friends who stayed in touch with me after their student years and allowed me in undeserved pride in their accomplishments. Occasionally, I have had the good luck to work with some of them. I think particularly of Frank Blanchfield and John Samuels, gifted students and colleagues in the Carter Administration, of Gersham Goldstein, Len Schmolka and Harvey Dale who became fellow professors, and of Susan Serota and Dick Shaw, who have chaired our Section. Thoughts of them and many others of you are with me always. More than most, I am also deeply indebted to my secretaries and assistants through the years, who have created a semblance of order and productivity out of my chaos. I would have been quite lost without them. I must also acknowledge the enormous debt I, like all her chairs, owe to Christine Brunswick, and the highly professional staff she has attracted to our Section headquarters. They made even me look like I knew what I was doing as our chair.

Actually, of course, there is nothing really excessive about either our personal or professional families. Marian has always run an open-door home with room for more. The same kind of warm welcome has fuelled our Section's growth from the days when committee meetings were informal chat sessions, held simultaneously in one hotel dining room, each committee sprouting an identity placard above its lunch table. In the highly developed forum for tax analysis and reform we have become today, any number can play – and serve. All are invited to our table. In that spirit, as an everyman for all of us in this family of Tax lawyers, enriched by our work together more than we can ever repay, I am happy to accept Jack's Award for all of us.