

THE BEST IN PRINT

Celebrating present and future at the Buffalo Law Review dinner



Keith A. Gorgos '09 and Christopher N. Ollinick '08

A *Buffalo Law Review* year that has looked to the journal's future as well as its present was toasted at the 19th annual *Buffalo Law Review* Dinner, held at the Buffalo Club. The journal, UB Law School's premier legal publication, released five issues during the academic year, including a special commentary devoted to the Dalai Lama's 2006 visit to the University and the 2007 James McCormick Mitchell Lecture Issue. The journal also published articles dealing with international law, tax, religion and law, conflict resolution, corporate law, regionalism and family law.

But the year was especially marked by administrative initiatives that should ensure the *Law Review's* strength and quality well into the future. Under editor in chief Amy C. Frisch, the journal created an independent Alumni Board of Consultants to advise editors on short- and long-term development strategies. The goal of these efforts is to strengthen membership in the organization, increase the quality and frequency of publication, and achieve national visibility for the *Law Review*.

"Increased alumni involvement in the *Review* will be the key to our organization's continued advancement in the years to come," Frisch said. "The outgoing Executive Board of the *Buffalo Law Review* is proud to have participated in the founding of the Alumni Board of Consultants, and we extend our sincerest thanks to its members for their guidance this past year."

At the dinner, two tax attorneys who graduated from UB Law a decade apart were honored for their professional achievements and for their service to the Law School.

Paul A. Battaglia '72 was a research editor for the *Law Review* and is now a partner in the Buffalo law firm Jaekle, Fleischmann & Mugel. He focuses his practice on taxation, tax-exempt organizations, estate planning, corpo-



Left to right: Jennifer Pacella '08, Amy C. Frisch '08, Regina L. Reading '08 and Jeffrey P. Crandall '82

rate tax planning and international taxation. He also serves as an adjunct faculty member at the Law School.

In his remarks, Battaglia noted that he has "observed over the years that most people do not have an appreciation for what it is that tax lawyers do." That, he said, is because with all the movies and television shows about lawyers, almost invariably they feature litigators. "You would have to look long and hard to find a movie or a television program that deals with tax lawyers," he said.

But he made that search and came up with only two examples. One is Mitch McDeer, lead character in John Grisham's book *The Firm* and the movie that was made from it. "The movie part was played by Tom Cruise, which I thought was quite appropriate casting," Battaglia said. "Mitch was a tax lawyer. His problem, of course,

was that he was doing tax planning for the mob."

The only other tax lawyer in popular culture, he said, was a minor character in the old TV show *L.A. Law* – the tax partner in the featured firm whose claim to fame was that he died at his desk in the 1986 pilot episode. Battaglia quoted the character Stuart Markowitz's eulogy: "When I think of Chaney, one word comes to mind: fiduciary." And the eulogy went downhill from there.

The night's second honoree was Jeffrey P. Crandall '82, who was a Notes & Comment editor for the *Law Review* and now works in the New York City firm Shearman & Sterling, where he practices in the areas of income tax and business transactions, and serves as a willing contact for UB Law-trained job seekers. He also has lectured for the Law School's New York City program in international finance transactions.

Crandall remembered the life-changing tax course he took from Professor Lou Del Cotto – Federal Tax I. He asked a fellow student what to expect, and heard this: "With Professor Del Cotto, to do even remotely well in his course you have to do three things: know the law cold, be able to recite it particularly on an exam, and be able to go on to critique it and explain where Congress and the courts went wrong." By the time I was done with his course, I knew I wanted to do nothing other than become a tax lawyer. There is no doubt in my mind that I am a tax practitioner today because of the training I got at UB Law."

The evening's student awards were as follows:

The Carlos C. Alden Award, to the senior making the greatest contribution to the *Law Review*: Brian Holland.

The Justice Philip Halpern Award, to a senior for excellence in writing: Jeffrey P. Gleason, for his article about the recruitment of international hockey players, "From Russia With Love."

Associate Publication Awards, to four associates for excellence in writing: George T. Stiefel III for "Hardball, Soft Law," on the issue of steroids and performance-enhancing drugs in professional sports; Allyson B. Levine for "Failing to Speak for Itself," about what happens when a child shows signs of abuse and his parents cannot explain how such injuries occurred; Jeremy Murray for "The Death of Copyright Protection in Individual Valuation," identifying a difficult problem in commodities valuation; and Keith A. Gorgos for "Lost in Transcription," which calls on the courts to modernize the methods they use to capture the record of court proceedings by adding video and audio recordings.



Elliott H. Kowalski '08, Brenna C. Terry '09 and Jeremy V. Murray '09



Paul A. Battaglia '72