

4-1-1998

50 and Counting: Celebrating Albert R. Mugal's Half-Century of Teaching

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Recommended Citation

UB Law Forum (1998) "50 and Counting: Celebrating Albert R. Mugal's Half-Century of Teaching," *UB Law Forum*: Vol. 11 : No. 1 , Article 7.

Available at: https://digitalcommons.law.buffalo.edu/ub_law_forum/vol11/iss1/7

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UB Law Anniversaries

50 and counting

Celebrating Al Mugel's half-century of teaching

In tax law as in life, nothing is constant but change. Change is what keeps accountants and tax attorneys, not to mention Congress, in business.

But over the past 50-plus years in the tax program at UB Law School, there has been one thing that has been an unshakable constant: the wit and wisdom of Albert R. Mugel '41.

For that is the tenure of one of the Law School's most popular and most respected professors, who has influenced generations of future attorneys and left an indelible mark on the school itself. It's an accomplishment matched only by Mugel's even longer career as a respected Buffalo attorney, senior partner and a founding member of the firm now known as Jaeckle, Fleischmann & Mugel.

A May 8, 1997, reception at the Westwood Country Club paid tribute to that longevity, as fellow faculty members, staff and alumni recognized Mugel's five decades of full- and part-time service to the Law School.

Recalls his longtime law partner, Adelbert Fleischmann: "When my brother Manly and I convinced Al to join our firm in 1954, it was with the explicit understanding that he would continue to teach at the Law School. And that is a commitment which he has kept to this day.

"Over the years Al has earned his reputation as the pre-eminent tax authority in our area. Frequently other attorneys and firms call on Al to consult on the most difficult and sophisticated tax problems on behalf of their clients. All of us at the firm are extremely proud of Al's long and distinguished association with UB Law."

The Law School had previously honored Mugel with its most prestigious

award, the Edwin F. Jaeckle Award, in 1993. Dean Barry B. Boyer said at that time: "It's indicative of the community that is established at this law school that we have individuals like Al who link us across generations of law students, who have taught — in Al's case — the great majority of students who have graduated from the Buffalo Law School, and who have at all times held to a real model of professional responsibility, accountability and quality."

The more recent gathering was an occasion again to celebrate what the professor has meant to his students, colleagues and associates. It's a journey that shows no sign of ending, and it's one with a rich past.

Born and schooled in Buffalo, Mugel graduated from UB Law cum laude in 1941 and worked briefly with the law firm Kenefick, Cooke, Mitchell, Bass & Letchworth until Uncle Sam called. Mugel served in the European Theater of Operations as a tank officer, and returned to Kenefick, Cooke at the war's end in 1945.

In 1948 he joined UB Law School as a full-time professor, serving until the outbreak of the Korean War. He was recalled to duty and served as a tank officer with the First Cavalry Division in Korea, and after a full tour of duty returned to the Law School as a full-time professor. When he joined the firm that would become Jaeckle, Fleischmann and Mugel, he cut back to part-time teaching hours — and has kept them ever since.

Along with Professor Ken Joyce, Professor Lou Del Cotto, and Associate Professor Nancy Staudt, Mugel has made tax law the foundation of his teaching. One course, Future Interests, is a Mugel specialty — he has taught it every year except during his military service.

Besides the Jaeckle Award, Mugel has received honors including the Distinguished Alumnus Award of St. Joseph Collegiate Institute, Canisius College and UB Law, and the University at Buffalo's Samuel P. Capen Award.

In the profession, he has served as a treasurer and director of the Erie County Bar Association; is a former member of the Executive Committee of the Section on Taxation of the New York State Bar Association; and has chaired the Erie County Bar Association's Committee on Taxation. As well, he has served on the board of directors of many corporations, including Liberty Bank (later the United Bank of New York), as well as numerous charitable, educational, hospital and health-related boards. Mugel is currently a trustee of the John R. Oishei Appreciation Charitable Trust, and a director, member and vice president and secretary of the John R. Oishei Foundation, the second-largest charitable foundation in New York State outside New York City.

Mugel has built his reputation on tax, the closest area law has to the "dismal science" of economics. But his former students testified to his ability to enliven even the most arcane discussions of tax law.

"He always had some great stories," said Phil Brothman '62, who officiated at the reception. "While I was in school, smoking was not prohibited like it is now. And Professor Mugel would always have a cigarette in his mouth, and the ash would get longer and longer. The big thing in his class was trying to figure out when the ash would drop."

"He has taught tax law and estate planning to virtually every practitioner in Western New York who went to UB," says Jean Powers '79, who spoke at the reception. "He's known for keeping his

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Phillip Brothman '62 and Professor Albert R. Mugel '41

classes overtime, and for his great sense of humor. Tax law, to most of us, would seem very dry and technical and dull, but he and Ken Joyce and Lou Del Cotto have really created something wonderful. The Law School is really known for the fine quality of its tax professors.”

In 50 years of teaching and even more of practice, those are the kinds of moments that stand out. Mugel has been a cornerstone of the Law School and its curriculum. And he must have brought his work home with him, because Mugel's love of the law has rubbed off on another breed of students as well: his four sons, three of whom are lawyers, the other a geologist with the U.S. Geological Survey. ●



*Professor Thomas E. Headrick,
UB provost*



*Left to right: Garry M. Graber '78,
Honorable Michael A. Battle '81, and
Professor Dianne Avery '82*

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PHOTOS: JOHN HICKEY