

10-1-2005

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UB Law Forum

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Recommended Citation

UB Law Forum (2005) "Dean Nils Olsen Eulogizes Professor Louis Del Cotto," *UB Law Forum*: Vol. 18 : No. 1 , Article 34.

Available at: https://digitalcommons.law.buffalo.edu/ub_law_forum/vol18/iss1/34

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Dean Nils Olsen Eulogizes

“In addition to his single-minded attention and commitment to excellence and consistency in teaching, Lou Del Cotto always had an equal commitment to careful, detailed and thoughtful scholarship.”

I first met Lou and Bea in Spring of '77 when I was interviewing for a position on the faculty of the University at Buffalo Law School. Lou went out of his way to show me the Buffalo community and worked with David Kochery, another longtime faculty member, to make arrangements for me to meet with a number of young, successful attorneys in the area.

After I joined the faculty, Lou was there again, inviting my wife and me to dinner at their home on several occasions where, it goes without saying, we were treated to good fellowship and conversation, the very best home-cooked Italian food imaginable and freely poured libations during the evening. I will also long remember the guitar performance that he was cajoled into providing.

As I came to be more familiar with the Law School, its curriculum, faculty and students, I quickly learned the importance of our tax program. Tax was the only course that was required of all second- and third-year students. While the ostensible reason was subject-related – it was a statutory and regulatory rather than the common law course – the real reason was the excellence of the

tax course, taught by Lou and his academic partner Ken Joyce. Indeed, after Lou's retirement, the requirement was quietly dropped – since, with absolutely no disrespect to the excellent faculty who teach in the area today, it simply was not the same.

In addition, Lou had fashioned a tax sequence of courses that were extremely popular with the students – Tax 1 and 2 routinely drew one of the largest enrollments in the Law School and were taken, not only by those whose future career plans included tax, but by a large number of students who were aware of the reputation of Lou's courses as the best in the school.

Ten years ago, I became involved with Law School administration and began to meet individually with large numbers of successful graduates throughout the country. I was immediately struck by the disproportionately large number who played formative and supervisory roles in the tax and related departments in large, prestigious law firms.

To a person, these individuals felt that the formative and most significant factor in their success was the rock-solid background in tax that they received from Lou Del Cotto.

Many had pursued post-professional study in tax, primarily in the prestigious LL.M. programs at NYU and Georgetown. Again, without exception, they were happy to admit that, based on the quality and usefulness of curriculum and upon the quality of instruction, their experience with Lou while at UB far surpassed the courses offered at these elite schools – indeed many felt let down by a post-professional curriculum that could not hold a candle to the courses offered at UB.

During these discussions, many of the alumni expressed a strong desire to fund an endowment account to continue and honor Lou Del Cotto's contributions at the Law School. To date, more than \$80,000 has been contributed and we anticipate significant additional contributions.

Another reflection on the quality, rigor, and sensible course content of Lou's beloved tax sequence at UB is reflected in the question that I have heard from many non-alumni of the Law School: Are you still continuing your extraordinary tax program? This question was all the more remarkable since, unlike NYU, Georgetown and other schools rightly known from their tax curriculum, UB's program was created and delivered by Lou, Ken Joyce, who also taught in other areas, and, while he was on the Law School faculty, by a

Professor Louis Del Cotto



portion of Bill Greiner's teaching load. This perception, which is widely held, illustrates the verity that rigorous, consistent, and intelligent teaching creates and maintains the quality of a field of study far more than mere human resources.

In addition to his single-minded attention and commitment to excellence and consistency in teaching, Lou Del Cotto always had an equal commitment to careful, detailed and thoughtful scholarship within the tax discipline. Lou's articles took on all comers who had the temerity to disagree with a tenet of his tax under-

standing and were widely discussed and relied upon by a wide range of federal and state courts, legislative committees, and other tax academics across the nation. It was the strength and careful analysis of his scholarship that contributed greatly to the structure of the tax curriculum that he developed and offered.

Lou Del Cotto was indeed an extraordinary colleague and friend. He taught at the University at Buffalo for most of his professional life and the

quality of his contributions, to the scholarly and teaching reputation of the Law School and to the vocational interests and success of the literally thousands of students who passed through his classroom, is unlikely ever to be equaled or even approached. He is missed greatly by all of his friends and colleagues at the Law School and we send our affection, support, and deepest condolences to Bea and the other members of his immediate family.