

1-1-2008

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Recommended Citation

UB Law Forum (2008) "A Teacher's Tribute: Law Review Special Issue Remembers Lou Del Cotto, 1923-2005," *UB Law Forum*: Vol. 20 : No. 1 , Article 35.

Available at: https://digitalcommons.law.buffalo.edu/ub_law_forum/vol20/iss1/35

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Law School Report

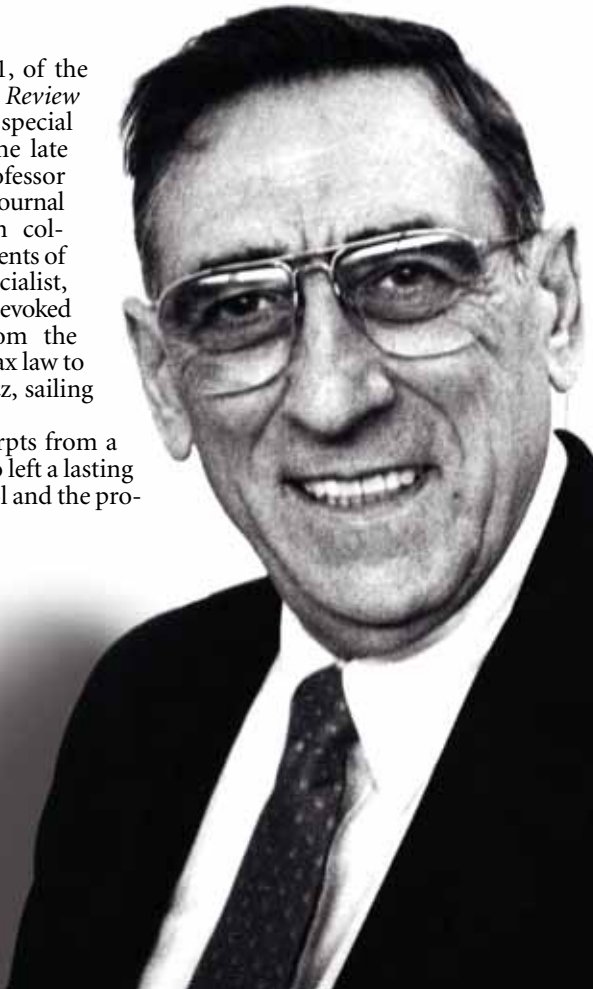
BUFFALO LAW REVIEW

A teacher's tribute

*Law Review special issue remembers
Lou Del Cotto, 1923-2005*

Vol. 55, No. 1, of the *Buffalo Law Review* featured a special tribute to the late UB Law Professor Louis A. Del Cotto. The journal featured tributes from colleagues and former students of the much-loved tax specialist, who died in 2005, and it evoked memories ranging from the most arcane points of tax law to Del Cotto's love for jazz, sailing and classical guitar.

Here are some excerpts from a tribute to a teacher who left a lasting mark on UB Law School and the profession.



Dianne Bennett '75,
retired Managing Partner of
Hodgson Russ LLP:

“There had to be more to Lou’s teaching than his passion. He had to convince us of his regard for, and the worthiness of, the subject. I know that tax sometimes is considered on a lower rung of the law school curriculum. Some would say it is technical, it is black letter law, it is not conceptual, it is not socially relevant. Perhaps Lou’s greatest lesson to us was putting the lie to this trivialization of tax law. Lou taught us to regard tax law as a high form of the social compact in at least three ways: he taught us to look for what is right, to understand the basic concepts in ways few can imagine, and to appreciate beautiful writing.

“If you parse the basic principles, then you can ascertain what the answer should be. People may disagree over whether taxation should be progressive or not, how progressive it should be, or whether it should give incentives or not. But, one can analyze a particular statute in terms of whether it serves a particular purpose well, properly, and efficiently. Lou taught us to look first at that correctness, and then to look for the Code answer (which more times than not is not the ‘right’ answer, as we all know). In looking for the right answer, one also can understand the political influences in the tax law, in ways that are much more illuminating than simply being told those influences.”

Cheryl D. Block '79,
Professor of Law at George Washington
University Law School:

“In addition to opening my eyes to the big picture, Professor Del Cotto also provided a role model for my approach to teaching and to my students. Professor Del Cotto used what might be referred to as a ‘modified’ Socratic method very effectively. As I tell my students today, student mistakes in working through problems and cases can often be more pedagogically useful than correct answers. If one student misunderstands something, chances are that others do as well. Often the incorrect answer reflects an alternative way that Congress might have written the statute. Such ‘mistakes’ can serve as a useful opportunity to discuss the larger policy issues at stake.

“Professor Del Cotto was challenging but not intimidating in the classroom – at least he never meant to be intimidating. I must admit to being terrified when he called on me in Corporate Tax. This was entirely due to the overwhelming complexity of the subject matter, however. Professor Del Cotto was always gentle and patient with students who were as confused by the material as I was.”

UB Law Professor Kenneth F. Joyce,
SUNY Distinguished Teaching Professor
of Law:

“I thank my esteemed colleague publicly for the intellectual ride we had together, both in class and on paper. It began with that first summer before I started teaching tax, when he spent countless hours giving unselfishly of the insights he had gained over many years of thinking and teaching. It continued until the end, and although my debt to him may be non-recourse, it is – as he taught us that Crane taught – every bit as real as is the debt my wife Rita and I owe Lou’s wife Bea for, inter multa alia, the meatball recipe, and as are the debts my children Mary and Michael owe ‘Aunt Bea’ and ‘Uncle Lou’ for being their proxy godparents and for being a loving part of their Buffalo family.”

Donald C. Lubick,
former partner at Hodgson Russ LLP and former
U. S. Treasury Assistant Secretary for Tax Policy:

“His time in law practice prepared him well for the switch to a career where he achieved nonpareil status as an academician. He wrote a number of articles that were meticulous and thoughtful contributions to tax law learning. But his real place and most lasting achievements were as an inspirational teacher. In the classroom his care and helpfulness to young students were matched with his clarity and effectiveness in conveying understanding. As a practicing lawyer in Buffalo during the time he was teaching, I relied upon his imprimatur in recruiting the best, and best prepared, law students for my law firm. Almost all of them became my partners and stack up with the best practitioners of tax law in the country. All arrived with unlimited awe and admiration for the learning they had acquired from Lou Del Cotto.”

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–Donald C. Lubick

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