As this issue of Richmond Law went to press, the University community was struck by the loss of Nina R. (Murphy) Kestin who died on Wednesday, December 27, 1989, after a brief illness. Professor Kestin had been undergoing treatment for cancer when complications arose.

Ricki Kestin joined the Law School faculty in 1976, becoming the Law School's first female professor. A native of New York City, Ricki earned a bachelor's degree in 1969 from Hunter College in New York, and her law degree from New York University in 1972. She also earned a master's degree in taxation from NYU in 1974.

Professor Kestin was a board member of the Anti-Defamation League in Richmond and a member of the Richmond First Club. She was also board member of the Beth Ahabah Congregation and was co-chairperson of the education committee. Professor Kestin was listed in Who's Who in American Law and was named one of Virginia's outstanding women attorney's in 1985 by the Virginia Women's Bar Association.

The family and friends of Ricki Kestin have established a memorial fund at the Law School. The Nina R. Kestin Scholarship Fund will serve as a lasting tribute to a well respected member of the University community. Contributions to the Nina R. Kestin Scholarship Fund may be sent to the attention of Brian S. Thomas, Director of Alumni & Development Programs, Law Alumni Office, Sarah Brunet Hall, University of Richmond, Virginia 23173.
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On the Cover: Chief Justices Harry L.
Carrico presents Judge Robert R. Merhige Jr.
'42 with the William Green Award for
Professional Excellence.

JUDGE MERHIGE HONORED
AT SCHOLARSHIP DINNER
Judge Robert R. Merhige Jr. '42
receives the William Green Award

RESOLVING QUESTIONABLE
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Into the 1990s:
Embracing the New Decade

by Joseph D. Harbaugh

During the latter part of the 1980s our Law School experienced significant change, most for the better. This period saw our library collection increase significantly, our full-time faculty rise from 17 to 22, and our reputation continue to grow and expand. The next decade promises to be equally exciting for T. C. Williams. As we begin T. C. Williams’ 120th year, I ask you to consider these facets:

- Admissions. In 1987 T. C. Williams processed 1047 applications. Last year more than 1600 applied for 155 available seats, and this year the number is likely to approach 2000. The average LSAT score for entering students has jumped from 32 in 1987 to 38 in 1989. Demographically the percentage of in-state students has remained fairly constant at 66% while the student body diversifies in other exciting ways. In this issue, I urge you to read Dean Gibbs’ article on the first year class for more information on the quality of our students.

- Faculty. Our full time faculty, too, has increased to meet the needs and demands of our student body. As Dean, I value highly the talent, dedication, and contributions of all of our professors. From time-to-time I take special pride in pointing-out the accomplishments of some of these shining academic stars. For example, full-time faculty members like Ronald Bacigal, who authored The Limits of Litigation: The Dalkon Shield Controversy, published this January; Paul Zwier, who was named a national program director for NITA (National Institute for Trial Advocacy); and Michael Wolf, who presented testimony on federal enterprise zone proposals before the U.S. House of Representatives’ Committee on Ways and Means have brought national attention to T. C. Williams. I encourage you to keep abreast of the achievements of our faculty by reading on a regular basis the Faculty Forum section of Richmond Law.

In addition to our full time teachers, we are enriching our curriculum with outstanding visiting professors and members of the bench and bar who serve as adjunct faculty. Barry Adler of George Mason University Law School will be here this semester to teach Commercial Law. Jarad Margolus from the Hong Kong office of Baker & McKenzie will teach International Intellectual Property. And Mr. Chung Chen Lian will be here to teach a course in Chinese law which will include international trade laws. Classes such as these put T. C. Williams in a select group in terms of the breadth of curriculum.

Our adjunct faculty brings the experience and insight of some alumni to our classrooms. For example, the Honorable Donald H. Kent ’63, Circuit Court Judge from Alexandria, Virginia. Our adjunct faculty brings the experience and insight of some alumni to our classrooms. For example, the Honorable Donald H. Kent ’63, Circuit Court Judge from Alexandria, Virginia, who teaches Trial Practice and Advocacy; Michael L. Rigsby ’69, Counsel for the Virginia State Bar, instructs a large section of Professional Responsibility; Louis A. Mezzullo ’76 of Mezzullo & McCandlish teaches Estate Planning; and W. Todd Benson ’82, Assistant County Attorney for Henrico serves as Program Director of The Mehrige Center for Environmental Studies.

- Expansion. The crown on this decade will be the addition and renovations to the Law school. The current plans will increase by three quarters the physical size of the School. Some of the key features will be three new tiered class rooms, and a state-of-the-art Moot Court Room complete with video and audio capabilities. The Library will be more than doubled, increasingly dramatically the size of our collection and providing seating space for each student. This new facility will give us a tremendous edge over many schools in preparing lawyers for the 90s and beyond.

The future is in our hands, and T. C. Williams will be part of a very bright future of legal education. Our highly qualified students, our 14-karat faculty, our broadening curriculum, and the Law School additions and renovations are creating a Renaissance of sorts at The T. C. Williams School of Law. We are laying plans and leaping into the future, while maintaining the traditions of excellence that have marked T. C. Williams throughout its 120-year history.

We look forward to the challenges before us and hope you will continue to help us work toward our goals. Thank you, and welcome to the 90s.
Judge Merhige Honored at Scholarship Dinner

Judge Robert R. Merhige Jr. '42 Receives the William Green Award

by Philip M. Cox

Judge Robert R. Merhige Jr. '42, U.S. District Court Judge for Eastern Virginia, was honored at this year's Scholarship Dinner as the recipient of the William Green Award for Professional Excellence. An annual event, the Dinner is held to recognize the law firms and individuals who sponsor scholarships, both annual and endowed. More than 160 alumni, scholarship donors, recipients, and faculty gathered in the Tyler Haynes Commons for this reception and dinner. Dr. David D. Burhans, Chaplain of the University, gave the invocation.

Following the dinner, Dean Joseph D. Harbaugh introduced the guests seated at the head tables. These guests included Dr. George M. Modlin, Chancellor Emeritus of the University; Dr. Richard Leslie Morrill, President of the University, and his wife, Martha; The Honorable Harry L. Carrico, Chief Justice, Supreme Court of Virginia; The Honorable Robert R. Merhige Jr. '42 and his family; and Emanuel Emroch '31 and his wife, Bertha. Dean Harbaugh also introduced William S. Cudlipp Jr. '31, Professor Emeritus of Law. Mr. Cudlipp is an alumnus and long-time friend of the Law School, and the audience recognized the professor with a standing ovation.

After thanking everyone for attending, Dean Harbaugh spoke of the importance of scholarships, and the quality of student T. C. Williams is able to attract because of tuition assistance afforded through generosity of alumni and friends of the Law School. The Dean then unveiled the cherry wood plaque on which sit engraved brass plates bearing the names of endowed and annual scholarships. Each year as new scholarships are named, new plates are added to the scholarships plaque, which hangs across the hall from the entrance to the Law School Library.

After unveiling the plaque, Dean Harbaugh surrendered the rostrum for Chief Justice Carrico who introduced the evening's speaker and recipient of the third William Green Award for Professional Excellence, the Honorable Robert R. Merhige Jr. In the midst of rousing applause Chief Justice Carrico presented the William Green Award to Judge Merhige. With a broad smile, the Judge took to the podium, and spoke of his years at T. C. Williams; the inspiration he received from professors who tugged and prodded him to excel at the often herculean task of studying law.

The William Green Award for Professional Excellence honors the ideals of its esteemed namesake, Richmond Judge William Green, a renowned Virginia lawyer and one of three original Richmond College law professors. In (continued on next page)
1870, this self-taught master of Latin and Greek gave a speech to the members of the first class of the Law School, then only a department of undergraduate studies. Judge Green's speech charged the young men to push aside "lust of money." According to Judge Green the law profession at that time was want for more than those who put an ignoble money-worship before their supreme calling: law. "Instead," said Judge Green, "love excellence, pursue excellence." Words such as these are something akin to hyperbole in our day, and it is easy to overlook those who still apply themselves and their profession in the fashion advocated by William Green.

Since 1987 the William Green Award for Professional Excellence has been earned by a member of the legal community who, in the wisdom of the selection committee, embody Judge Green's vision of excellence—desired, pursued, and achieved. Past recipients of the Award include Supreme Court of Virginia Chief Justice, Harry L. Carrico (1987) and former United States Supreme Court Justice, Lewis F. Powell Jr. (1988).
This article discusses the fundamental question of when a practitioner may recommend that a position may be taken on a client's tax return. The standards that define the practitioner's duties in rendering tax return advice have undergone considerable change in the past few years. Most recently, Congress, on November 22, 1989, passed the Revenue Reconciliation Act of 1989 ("1989 Act"), which includes, among its more important changes, a comprehensive reform of the civil tax penalty system. Although the primary target of the 1989 Act's penalty revision is the taxpayer accuracy penalties, the 1989 Act's also revises the standard of conduct that applies to return preparers under Internal Revenue Code ("Code") §6694. The first part of this article provides an overview of the development of the current practitioner reporting standards. The second part considers whether the recently amended §6694 standard properly defines the practitioner's duties with respect to the accuracy of the taxpayer's return.

I. Background

Our current system of federal income taxation is based on the fundamental premise that taxpayers have a duty to come forward on an annual basis and voluntarily report and pay the "correct" amount of tax. Although the taxpayer's duty is easily stated, the determination of the correct amount of tax is rarely free from doubt. This uncertainty is due in large measure to an increasingly complex and ambiguous body of tax law. For these reasons, many taxpayers must use professionals to assist in complying with their obligation to file an accurate return. Other taxpayers, unwilling to pursue aggressive tax planning unaccompanied by tax counsel, seek out professional assistance primarily to minimize their overall tax liability.

It is a common misperception that tax professionals perform a purely ministerial function in completing the client's annual return. Practitioners are rarely compensated for rendering tax advice on issues that suggest easy solutions. Instead, the practitioner is ordinarily called upon to provide advice relating to the client's return only when the tax law, or its application to the client's facts, is uncertain. In these situations, the practitioner must decide whether a position that is neither clearly correct nor incorrect may be resolved in the client's favor on the return. The standards governing the practitioner in making this determination derive from two principal sources: statutory constraints (such as §6694, imposing a monetary sanction on preparers who negligently or intentionally understate the taxpayer's liability on the return) and rules promulgated by the various professional groups in the federal tax ares.

II. Development of Current Reporting Standards

Historically, ABA Formal Opinion 314, issued by the ABA Committee on Ethics and Professional Responsibility in 1965, defined the basic ethical standard for lawyers engaged in tax practice. Opinion 314 governed the tax lawyer both in his role as advocate and adviser. With respect to reporting tax return positions, the ABA standard provided that a lawyer was entitled to "freely urge the statement of positions most favorable to the client just as long as there [was] a reasonable basis for those positions." Although the "reasonable basis" standard, when originally articulated, was probably intended to set a high standard of tax return reporting, respect for the standard substantially eroded from 1965 to 1985. This erosion was accelerated by the proliferation of tax shelter activity in the mid 1970s. By 1985, the reasonable basis standard had come to be understood by many practitioners to "support the use of any colorable claim on a tax return to justify exploitation of the lottery of the tax return audit selection process." In June of 1985, the ABA Standing Committee on Ethics and Professional Responsibility issued Formal Opinion 85-352, replacing the "reasonable basis" standard with a new standard requiring a "good faith" belief evi-
Jean Tarpley Celebrates Her 38th Year of Service

On November 8, 1989, Jean Tarpley, Director of Admissions, celebrated her 38th year at T.C. Williams. Mrs. Tarpley worked as Dean Muse's secretary from 1951 until 1971. She became the Director of Admissions at the Law School in 1972.

Jean Tarpley has touched the lives of thousands of alumni. Her warm personality and gracious manner have become a hallmark of the Law School Admissions Office. Mrs. Tarpley has spent countless hours with prospective students, students, and alumni. She is never too busy to lend an ear or to offer advice.

Dean Harbaugh recently stated, "This Law School is so fortunate to have Jean Tarpley on its staff. Her contributions over the years have helped to shape T.C. Williams into the kind of law school at which life-long friendships are made. Whenever I attend alumni gatherings, the one question that everyone asks is: 'How is Jean Tarpley?'"

New Faces at the Law School

by Ann S. Gibbs '83
Assistant Dean

If you have been keeping up with the recent trends in legal education, you probably have heard that the legal field is attracting more and more applicants than ever before. The University of Richmond Law School is no exception. To date, we have received 47% more requests for applications over last year. We are predicting approximately 2,000 applications this year compared with 1,623 last year. All of this is very good news for us, but what is especially important is that this surge in law school applicants is bringing us students with wide-ranging backgrounds who tend to add a richness to the study of law which cannot be artificially created by professors. These students bring life experiences into our classrooms and allow other students to consider laws and policies from a variety of perspectives.

William Clarke is one of these students. He recently retired after serving 18 years as a medical doctor with the U.S. Air Force. He received his B.S. from the University of Michigan and his M.D. from UCLA. He also holds a Master of Arts Degree in International Relations and a Masters Degree in Tropical Medicine and Hygiene. In addition to living in many states across the U.S., Dr. Clarke has also lived in foreign countries such as Pakistan, the Philippines, Guam, and Cuba. He is able to bring insights to the law school classroom from all of these experiences and adds a special depth to classroom discussions.

Zenji Nakazawa is another first year student who brings an interesting perspective to our classrooms. Zenji, grew up in Baltimore, Maryland, as the son of Japanese immigrants. His parents took care to assimilate the family members into American culture without forgetting their Japanese background. He began to explore his heritage more fully during his college years at Bucknell University and was selected by the Mayor of Baltimore as
the student liaison to Kawasaki City, Japan. This program was designed to foster goodwill between these two cities. During his three month stay, he participated in several brief internships with top agricultural and industrial sites, such as Toshiba Machine Corp. and Nippon Steel. Zenji returned to Japan to study for a semester at Nanzan University during his junior year, where he began to understand the intricacies of Eastern culture. He hopes to combine his bicultural understanding with his legal career in the future.

First year student, Felicia Greene, grew up in inner-city Philadelphia and as a young child showed unusual talents in the fine arts. Throughout high school she developed these skills and became an accomplished ballet dancer. Through scholarships earned as a result of her dancing talents, she was able to dance with a distinguished ballet company in Philadelphia. Although her plan to audition for Julliard after finishing high school never worked out, she was encouraged by her employer (who was a lawyer) to enter and complete college. At this point, she became interested in business and law and combined this newfound interest with her experience as a dancer to major in arts management. She logically transferred to a college in New York to successfully complete this degree and focus on a higher degree in law. Felicia now hopes to use her education to help people with disadvantaged backgrounds to “make better lives for themselves”. As a child with an inner-city background, she feels that she can become a role model for these young people. We are pleased that Felicia has decided to pursue these goals with us.

Garland Bigley also brings a nontraditional background to her legal studies. Garland is the mother of three children (ages 22, 18, and 13) and a former nurse at the University of Virginia Hospital. When her children were younger, she became involved with community, school, and politically related activities in the City of Petersburg. Over the years, her interest and responsibilities within these activities increased and culminated in becoming elected to a position on the Petersburg City Council. Her interest in government has peaked her interests in the legal field and has driven her to begin her studies at the University of Richmond this year. She brings with her experiences as a nurse, mother, wife and politician.

These individuals are only a sampling of the various backgrounds and cultures which are found within the Law School’s student body. They add to the freshness and enthusiasm of our more traditional students and represent the eclectic society in which we live. All of this combines to create a stimulating and thought provoking atmosphere for the preparation of our future lawyers.

New Law School Association Board Members Announced

The Law School Association Board announced the election of its new Board members. In the effort to continue the Board’s trend for wider geographic distribution new board members include: Carl C. Gillespie Jr. ’57, of Tazewell; William M. Baskin Jr. ’76, of Falls Church; and Henry P. Custis Jr. ’70 of Accomac.

Carl C. Gillespie Jr. was graduated from Lynchburg College (A.B. 1954) and afterward earned his law degree from T.C. Williams (LL.B. 1957). While at T.C. Williams Mr. Gillespie was a member of the McNell Law Society. His membership among professional organizations include Tazewell County and Virginia Bar Associations; Virginia Association of Defense; and the American College of Trial Lawyers. Mr. Gillespie is a partner in the firm of Gillespie, Hart, Altizer & Whitesell in Tazewell.

William M. Baskin Jr. is a 1976 graduate of T.C. Williams, having stayed in the University community after earning a Bachelor of Science Degree from Richmond in 1973. A partner with the firm of Baskin, Baskin, Jackson & Hansbarger, Mr. Baskin is a member of the Fairfax and Virginia Bar Associations; the Virginia State Bar; and the Virginia Trial Lawyers Association.

Henry P. Custis Jr. is a graduate of Hampden-Sydney College (B.A. 1967) and was graduated by T.C. Williams in 1971. While in law school Mr. Custis was a member of Phi Delta Phi. A partner in the Accomac firm of Tyler, Custis, Lewis & Dix, Mr. Custis is associated with Accomac County, Virginia, and American Bar Associations as well as the Virginia Trial Lawyers Association.

Retaining their seats on the Board are Steven D. Barnhart ’84 of Atlanta, Georgia; and Jane S. Glenn ’83 of Roanoke. Mr. Barnhart and Ms. Glenn gained seats on the Board in last year’s special election, the first step in expanding the Board to 20 members from 16.
The Alumni Breakfast Lecture Series continued in September with a lecture by Professor Andre Moenssens on DNA evidence. A program designed to bring together alumni, students, and faculty to discuss current issues in the field of law, more than 80 alumni and students attended the lecture which aimed to explain this new facet of science fiction cum forensic medicine.

The process of “genetic fingerprinting” was devised by Alec Jeffreys of the University of Leicester, England and goes by the name of “DNA fingerprinting.” Every person on earth, save identical twins, has a virtually unique genetic endowment, and presumably a DNA code found in no other person. DNA found in samples of skin or body fluids at a crime scene may be matched to DNA of a suspected criminal, narrowing the number of possible suspects.

Processing DNA is terribly complex. In simplest terms, molecular biologists utilize enzymes which isolate certain segments of DNA strands. The process yields a banding effect which looks somewhat like the price bar code printed on, say, grocery store items. This coding is then compared to a similarly processed DNA sample from a suspect to reveal similarities or differences. Easy enough, if it weren’t for the DNA processing itself. There are only three companies in the U.S.—Cellmark of Germantown, Maryland; Lifecodes of Elmsford, New York; and Forensic Science Associates of Richmond, California—which do forensic DNA work. But, herein lies the problem: Lawyers may sway jurors into confusing actual DNA with processed DNA. The different processing methods used by each company, although similar, may yield a slightly different result. Should there become a standard methodology for processing DNA, these “fingerprints” will play a decisive role in civil and criminal cases in the 21st century.

Professor Moenssens was well received by the capacity crowd in the Richmond Room of the Heilman Dining Center. Many alumni stayed after the breakfast to ask questions and to compliment Professor Moenssens for his fascinating lecture.

(continued on page 15)
Blessed with an Indian Summer day, Law Weekend '89 began. Within 48 hours Jack Catlett and Elmer Nochta '52 would win the Barnett Memorial Golf Tournament, Carle Davis '53 would be presented with a resolution granting him Professor Emeritus status at the record-attendance Fall Gathering, the Spiders would become Oh-for-five after losing a close game to the University of Connecticut, and seven classes would celebrate reunion.

The Barnett Memorial Tournament was won by Jack Catlett and Elmer Nochta '52; Jack finishing First Gross with a score of 71 and Elmer earning First Net honors with a 71. David Pillsbury '84, last year's Tournament winner, achieved Second Gross with a score of 72 while Charles Beemus '62 was the winner of Second Net with a score of 73. Bragging rights to the "Longest Drive" went to Herb Sebren '71, and kudos to Alumni Association Board president Leland Mahan '64 for recording "Closest to the Pin."

Finally, our "Pro Bono Publico Award" to Mitch Moore, Associate Director of Development, for all his help with managing this year's Tournament.

The Fall Gathering was once again a smashing success. Held in the uncommon spendour of the Jefferson Hotel, 800 and more alumni gathered to inaugurate Law Weekend. Honored at this year's Gathering was Carle E. Davis '53 who was presented with a resolution declaring his promotion to Professor Emeritus status by the Trustees, Dean Harbaugh, and the Law School faculty. Professor Davis began teaching at T.C. Williams in 1958 and is a renowned expert in tax law. Our thanks to the Law School Alumni Association who sponsored the Fall Gathering through alumni annual dues.

Events Saturday began with the Mock Law Class program. Professor Okianer Christian Dark led students, spouses, and parents in a discussion on the dynamics of Torts. Following the class and a ten-minute recess, the student-run Moot Court Board gave a presentation of Moot Court. This is the second year of this program, and with the positive response, it looks like something which may become a staple of Law Weekend.

Also held Saturday was the Law School Alumni Association General Meeting in the Law School's Moot Court Room, O. Leland Mahan presiding. Regular business included the Nominations Committee motion which recommended the induction of three new Association Board members: Carl C. Gillespie Jr. '57, William M. Baskin Jr. '76, and Henry P. Custis Jr. '70. Retaining their Board seats from a special election last year are Steven D. Barnhart '84 and Jane S. Glenn '83. The highlight of the meeting was the dedication of a portrait of Professor James W. Payne. The portrait is a gift from members of Law Classes of '58 and '59. Jay Levit '58 and Gerald Press '58 also presented a check to Mrs. Jean M. Tarpley for the scholarship fund which bears her name. Morning activities concluded with students, faculty, and family gathering in the Student Lounge of the Law School for a brunch buffet courtesy of the Student Bar Association.

When the Brunch was over many of our alumni boarded a chartered bus and headed to UR Stadium to watch
the Spiders take on the Huskies from the University of Connecticut. After noble effort from both sides, Richmond was bested, 13-3.

As happens each year at this time, seven Classes celebrated reunion. The Class of '84 celebrated their five-year reunion Saturday afternoon with an Oyster Roast and barbecue on the lawn between the Law School and the Business School. Sarah Brunet Hall was the sight of reunion for the two classes from the 70s. Members of the Classes of '79 met in the Reception Room while '74 met in the Board Room. The comfortable confines of Westhampton College Deanery welcomed the Class of '69. Class of '64 members enjoyed cocktails and dinner in the Richmond Room while next-door in the Faculty Club the Classes of '59 and '54 combined for their reunion. Enjoying a large turn-out, the class of '39 met for their 50-year reunion Fri-

 Shoulder to shoulder — T. C. Williams graduates from the 50s through the 80s.

day evening in the Library of the Jefferson's LaMaire Restaurant. Some of those in attendance included David M. White; Charles and Elizabeth Ryland; William Kell and his wife, Mary; LeRoy and Hazel Sweeney; G. Thomas Taylor and his wife, Mildred; and E. H. and Dora Williams, Jr. For the first time in recent history Law Weekend was held in conjunction with Homecoming.

Gathering at the site of the original T.C. Williams building, known as "Columbia" and home to The American Historical Foundation, were the alumni of classes prior to 1954. Over cocktails and hors d'oeuvres the group retold stories of tyrannical deans, and nearly impossible-to-pass Property tests. Members of the Columbia Reunion included Otis '51 and Dot Nuckols; Dr. George Modlin, Chancellor Emeritus of the University; Emanuel Emroch '31 and his wife, Bertha; C.B. Mattox, Jr. '51 and his wife, Mary Anne; Ray Norvell, Sr. '52 and his wife, Louise; Robert '50 and Sandra Pembleton; Archie '33 and Jeanette Berkeley; Walter Regriger '49; Mrs. J. Westwood Smithers; Mrs. Jane Martin; and the pride of T.C. Williams, Jean Tarpley. The Kell clan was well represented by Bill '39, his wife, Mary; Dr. Anthony and his wife, Betty.

All in all, a successful weekend. Law Weekend '90 is planned tentatively October 12 & 13, so mark your calendars. More information will follow.
Speeding toward the Tee at this year's Barnett Memorial Golf Tournament.

At the Class of '64 reunion (l-r): Judge James Robeson, Judge John Stump, Paul Barber and his wife, Sue.

A portrait of Professor James W. Payne is unveiled by Jay Levi '58 and Gerald Press '58 at the Law School Association meeting. Looking on are Dean Harbaugh and Sara Wilson '78.

Steve Biss '92, Olivia Norman '90, and Harry Mulford '90.

The Dynamic Duo: Professors Tom Guernsey and Ron Bacigal paired for another year at the Barnett Memorial Tournament.

O. Leland Malan '64 drives for the green at the Barnett Memorial Tournament.
Snapshots of our living history (clockwise from top): The "Columbia" reunion; Conard Mattax '51 and Ralph Norvell '52; the Class of '39 at The Jefferson; Dr. Modlin poses with Bertha and Manny Emroch '31; '39s "Dinner Conversation;" Walter Regirer '49 and Dean Harbaugh.
Reggie Jones '68 and O. Leland Mahan '64 at the Fall Gathering (above); at the Class of '69 reunion, Dean Harbaugh discusses developments within the Law School (right).

Mr. and Mrs. Benjamin Hanson '50, Whitlow Miles '52, and Mr. and Mrs. Elmer Nochta '52 (left); Members of the Class of 1979 gather for their 10th year reunion (below).
Ronald J. Bacigal has authored a book examining the national controversy surrounding the sale and marketing of A.H. Robins Company’s Dalkon Shield. The research for this book was done as part of his biography of the Honorable Robert R. Merhige, Jr. The book, “The Limits of Litigation: The Dalkon Shield Controversy”, will be published in January, 1990, by the Carolina Academic Press.

Paul M. Birch joined the Law Library staff in September as Associate Director for Public Services. Paul earned his J.D. degree and his Masters degree in Library Science from the University of Wisconsin. He has six years of professional experience, first at the University of Alabama and most recently at Ohio Northern University.

Okianer Christian Dark has been appointed Commissioner of the Commission to Study Participation in the Construction Industry for the City of Richmond. Professor Dark was a guest lecturer on Antitrust for the Executive MBA Program at the University of Richmond. She recently gave an address on a racial slurs article at Frostbury State University, Frostbury, Maryland. Professor Dark’s article on racial insults, “Keep Thy Tongue From Evil”, has been accepted for publication by the Suffolk University Law Review and is scheduled for publication in January, 1990.

Joseph D. Harbaugh’s co-authored manuscript entitled “Interviewing, Counseling and Negotiating: Skills for Effective Representation” has been accepted for publication by Little, Brown & Company and will be available later this year.

Michael J. Herbert is member of the Joint Bar Committee on Article 2A of the U.C.C. He will be a Visiting Professor of Law at Emory University in the Spring, 1990.
Because former §6661, as interpreted by the Treasury Department, reaches a significant range of taxpayer conduct that most practitioners believed should not be viewed as non-compliant (for example, reliance on a series of well-established private letter rulings or proposed Treasury regulations), the professional organizations rejected "substantial authority" as the prevailing ethical standard. Under ABA Opinion 85-352, a lawyer thus remains ethically permitted to prepare the taxpayer's return to incorporate a position which the lawyer believes, if audited, will subject the taxpayer to the substantial understatement penalty. 13

... a taxpayer who takes an undisclosed return position that is not supported by substantial authority fails to satisfy his basic obligation to the tax system.

In August of 1986, the Treasury Department, dissatisfied with the tax bar's efforts, responded to ABA Opinion 85-352 by proposing revision of the regulations governing practice before the IRS. 14 These regulations, commonly referred to as Circular 230, apply in general to all practitioners enrolled to practice before the IRS. The Treasury's proposed standard, which has yet to be finalized (and is likely to remain that way in view of the 1989 Act changes), is premised on the belief that a practitioner fails in his obligations to the tax system when he places a taxpayer in the position of incurring the substantial understatement penalty. In general, the proposed regulations would incorporate two principal changes to Circular 230: (1) a requirement that a practitioner exercise "due diligence" in giving advice regarding positions to be taken on a tax return, and (2) a requirement that a practitioner refrain from advising a tax return position unless the practitioner determines that the taxpayer will not be subject to the substantial understatement penalty as a result of taking the position on the return. 15

The recent passage of the Revenue Reconciliation Act of 1989 represents the latest stage in the evolution of the practitioner reporting standards. Buried among the many changes in the 1989 Act is a complete overhaul of the Code's civil tax penalty structure. These changes are designed to improve the fairness, comprehensibility and administrability of the Code's penalty system; a system that mushroomed from 13 original penalties under the 1954 Code to over 150 penalties in 1987. The 1989 Act consolidates the primary taxpayer accuracy-related penalties, the negligence penalty (former §6653(a)), the substantial understatement (continued on next page)
Electricity rate (former §6661) and the valuation penalties (former §§6659, 6659A and 6660) in a single 20% accuracy penalty (§6662). The former accuracy penalties survive under the new uniform provision, but in modified form. While the substantial understatement prong of the new uniform penalty generally tracks former §6661, the new provision contains several modifications, the most significant of which is the redefinition of “authority” for purposes of applying the substantial authority standard. The House Committee Report to the 1989 Act indicates that the list of “qualifying” authorities under §§6662(b) (2) is expanded to include Bluebook explanations, proposed regulations, private letter rulings, technical advice memoranda, information or press releases and other similar documents published by the IRS in the Internal Revenue Bulletin. Thus, a taxpayer who, in the absence of significant contrary authority, takes a return position in reliance on the above IRS authority is no longer subject to a no-fault penalty in the event the position triggers an understatement of tax.

One might have expected that Congress, having amended the taxpayer penalty standard to provide for an expanded (and more reasonable) definition of authority, would have incorporated a similar reporting standard for return preparers. Instead, Congress chose to follow the lead of the professional organizations, adopting the “realistic possibility of success” standard of ABA Opinion 85-352 to define the preparer’s duties. Section 6694, the core of the Code’s return preparation rules, imposes a monetary penalty on a return preparer for failure to exercise a certain degree of care and accuracy in determining the taxpayer’s liability. In much the same way that §§6662 defines the degree of accuracy required of the taxpayer, §§6694 defines the preparer’s “accuracy” obligations. Under prior law, §§6694(a) penalized a return preparer for negligent or intentional disregard of the Code or regulations. The Treasury, in its own regulations, interpreted §§6694(a) to excuse from penalty any position taken “in good faith and with reasonable basis.” The 1989 Act replaces the negligence standard of §§6694(a) with the “realistic possibility of success” test of ABA Opinion 85-352. Under revised §§6694(a), a return preparer is subject to penalty for any understatement of tax on a return due to a position for which there was not a realistic possibility of being sustained on the merits, provided (1) the return preparer knew, or reasonably should have known of, the position and (2) the position was not disclosed or was frivolous.

While the new standard of §§6694(a) is stricter than the prior negligence standard, the new standard does not require that the preparer conclude that a position is supported by “substantial authority” to recommend that the position be taken on the return. Congress’s recent amendment of §§6694(a) thus raises a question that underlies much of the preceding history: Should the practitioner be ethically permitted to recommend a return position that may place the taxpayer in violation of the federal tax laws? The answer to this question depends, in large part, on assumptions made regarding the nature of the return preparation process, and the practitioner’s role in that process.

III. Reconsidering Section 6694

As noted above, the taxpayer has an obligation to file an annual return reporting his tax affairs for the year. As adviser, the practitioner has a corresponding duty to place the taxpayer in the position of fulfilling this basic reporting obligation. The practitioner’s duty flows from her general obligation, as a professional, to encourage compliance with the law.

In enacting the substantial understatement penalty, Congress made the decision that a taxpayer who takes an undisclosed return position that is not supported by substantial authority fails to satisfy his basic obligation to the tax system. Accordingly, when a practitioner recommends that the taxpayer take a position that violates §§6662, the practitioner is encouraging noncompliant conduct. This behavior, apparently sanctioned by revised §§6694(a), directly conflicts with the practitioner’s fundamental obligation to encourage accurate self-reporting.

In fairness, the basic premise on which the above criticism of §§6694(a) rests — namely, that in rendering tax return advice, the practitioner acts as an adviser, and not an advocate — is itself the source of considerable disagreement. ABA Opinion 314 was based on the assumption that the filing of a return is properly characterized as a submission in an adversarial proceeding, not unlike the filing of a brief or pleading in a civil matter. On this view, the constraints on the practitioner in advocating a return position should arguably be no different than the restrictions imposed on a lawyer in asserting positions in civil litigation generally: the practitioner should be entitled to recommend any return position that is nonfrivolous.

On a theoretical level, the difficulty with adoption of an adversarial view of the return preparation process is that such a view ignores the basic fact that the filing of an annual return is an obligation that the citizen owes to the federal government; it is not a response to an IRS audit. There is little question that once an audit commences, the practitioner has a duty to zealously represent the taxpayer’s interests before the government. However, at the return preparation stage, the practitioner’s primary duty is to advise the taxpayer how to comply with the federal tax law. In this respect, the filing of a tax return is no different than the filing of any other informational form with the federal government. (continued on page 19)
**Merhige Center Update**

**Hog Island field trip, Chesapeake Bay Preservation Act, and a Scenic River Designation**

by W. Todd Benson ’82

On a wet Tuesday, October 17, 1989, T.C. Williams students assembled at the Law School for the trip to Hog Island. At 6:30 p.m. third year students Anna Jolly and Phil Garland and second year students Steve Whitmer, Lori Kellerman, and John Bryan headed for the Eastern Shore.

After spending the night at the Anchor Motel in Nassawadox, Virginia, we travelled to the Quinby docks to meet the boat that would take us to the barrier island. It was important to time the tides correctly. The year before, we travelled the eight miles from the mainland to Hog Island at low tide and were forced to wade, through cold water, the last twenty yards to shore. This year, we faced the opposite problem. Ten-year high tides inundated the Quinby docks. Only a small window of opportunity presented itself at low tide for boarding the boat and heading out.

Our boat transportation was provided by Charlie Farlow. Mr. Farlow and his wife, Jackie, are the caretakers of a former Coast Guard station now owned and maintained on Hog Island by the Nature Conservancy.

After we reached the island, settled in, and had lunch, biologist Leo Sneed lectured about the sand transport system and the functions of dunes and barrier islands. This was followed by a lecture on Virginia’s Coastal Primary Sand Dune Protection Act. We then crossed the island to the beaches on the Atlantic side where Leo resumed teaching.

The winds were strong. A large storm was threatening. Fine, white sand propelled by the wind streamed over coarser, inert sand on the beach and dunes. The north eastern winds dramatically demonstrated many of the points made during Leo’s lecture.

After a dinner of fried oysters, turkey, and sweet potato rolls, class resumed with lectures on the Fifth Amendment’s “takings clause” and federal jurisdiction over surface water under the “migratory bird” or “reasonable bird” rule.

The following morning was devoted to the Chesapeake Bay Preservation Act. This included a section by section analysis of the Act and many of the implementing regulations. Following this, instruction moved on to wetlands. Knee deep in the marshes of the island, Leo described the ecological functions of wetlands and demonstrated the methodologies used by the Army Corps of Engineers and others to delineate wetland boundaries.

Following this extensive field education, we were joined on the island by David Carr, a lawyer with the Southern Environmental Law Center. High tides and capricious weather had delayed his arrival. After dinner (raw oysters, crab cakes, soft shelled crabs, and sweet potato pie) David lectured on the Army Corps’ §404 program and Virginia’s new initiatives under §401 of the Clean Water Act. Both Clean Water Act sections are important in the regulation of wetland uses.

The following morning commenced with a driving wind and rain. (continued on next page)
Scenic River Designation Gains Support

On November 29, 1989, the Hanover County Board of Supervisors passed a resolution supporting designation of the Chickahominy River as a scenic river. This followed a similar action by Henrico County in September. As a result of this local support, the likelihood of the General Assembly making the Chickahominy a scenic river is greatly enhanced. A law student is preparing the proposed legislation and Delegate Frank Hargrove has expressed his intent to sponsor the bill.

We are very pleased to note that the Hanover County Board of Supervisors also passed a resolution thanking the Law School for its community service in undertaking this project.

though we had planned to leave in mid-afternoon, we packed our gear and had it ready in order to take advantage of any break in the weather. The break came around 10:30. The wind had settled and a gentle rain fell. With occasional waves crashing over the bow of our open boat, a wet law school contingent headed back to Quinby.

It was a good trip. Next year, I think we will spend three days at a landfill.

Since the last issue of Richmond Law, other Merhige Center activities have progressed. In August, Phil Garland and I submitted a law review article on the Chesapeake Bay Preservation Act to the Law Review for publication. The article contains a detailed history of the Act's development which should be beneficial to lawyers and courts interpreting the Act. The article will be published in January.

Efforts to designate a portion of the Chickahominy River as a scenic river continue to progress well. Henrico County citizens and the Henrico County Board of Supervisors enthusiastically embraced the project. A resolution in favor of designation was passed this fall. As of this writing, the Hanover County Planning Commission had recommended the project favorably to the Hanover County Board of Supervisors. With the anticipated support by both counties, designation by the General Assembly is expected at the next session. This project was undertaken by third year students, William Dinkin and I, and second year students, Rusty Boleman and John Bryan. A public television special on the Chickahominy River and our efforts aired this fall in Richmond and Northern Virginia.

The Merhige Center also sponsored two workshops to assist environmental professionals. The first was a workshop on the Chesapeake Bay Preservation Act. The program was aimed at local government attorneys. During the workshop, approximately thirty-five local government attorneys explored the requirements of the Act and the draft regulations designed to implement it. It was very productive. The Merhige Center also hosted a very well attended program on "Regulation by Permit." The program addressed the line between informal policy statements and formal regulatory standards. Phil Reed of Shadden, Arps, Slate, Meagher & Flom delivered an excellent address on this topic. He was followed by a panel discussion by the following panel members: John Butcher, Virginia Attorney General's Office, Cynthia V. Bailey (L '82), Director of Virginia's Department of Waste Management, Prof. Nancy Collins, T. C. Williams School of Law, and Patrick M. McSweeney (L '68), McSweeney, Burtch & Crump. James N. Christian, a partner in Hunton & Williams, chaired the panel discussion.

Two programs are slated for spring. The first is a workshop on Chesapeake Bay Preservation Areas tentatively scheduled for February 15, 1990, from 1:00-5:00 p.m. in the Sarah Brunet Hall. The speakers include: John Marl- ing, Local Assistance Program Manager, Virginia Council on the Environment; Jack E. Frye, Virginia Institute of Marine Sciences; Jeter M. Watson (L '80), Director, Chesapeake Bay Local Assistance Department; and Kurt R. Thompson, Water Resource Engineer, Dewberry & Davis. On March 16, 1990, from 2:00 until 5:00 p.m., the Merhige Center will host a program, in room 109 of the Law School, on environmental audits. Speakers include J. Jon Jewett, III, McGuire, Woods, Battle & Boothe, Warren D. Harless, Christian, Barton, Epps, Brent & Chappell, and Michael W. McLaughlin, SCS Engineers.

Finally, two writing projects are underway. Third year student William Dinkin and I are preparing a citizen's handbook on zoning in Virginia. In addition, fourteen students, lawyer
Maureen Petrini, and I are working on a script for a television special entitled: "Whose Environment Is It?" The show will explore competing demands upon the environment and attempts to resolve these conflicts. Specifically, the show will look at attempts to "find" environmental protection within the existing Constitution, attempts to amend the Constitution in order to protect the environment, state constitutions with environmental provisions, and public trust theories.

A lot is going on. A lot more is possible. For example, students at the Marshall Wythe School of Law and the National Wildlife Federation have expressed an interest in working with us. If you have any projects, let me know. No good project will be turned away; we are here to serve and to educate. Your continued support of and interest in the Merhige Center will help us achieve its potential.

(continued from page 16)

Perhaps more importantly, even if one grants the assumption that the practitioner's role in preparing the taxpayer's return is one of advocate, the basic premise on the adversarial model — two parties urging their positions before an independent party or tribunal — fails to describe the manner in which the current tax system operates. The IRS audits less than 2% of all returns filed. This means that there is a greater than 98% chance that, whatever the position adopted, the government will not be able to challenge it. Unlike the usual civil litigation setting, where each party to the dispute has an opportunity to contest the other party's claims, in the tax return situation one party to the controversy (the government) will never learn of, nor have a chance to review, the position adopted by the other side (the taxpayer). Adoption of a litigation standard would thus effectively resolve 98% of all questionable positions in the taxpayer's favor.

The conclusion that the return preparation process is not properly characterized as adversarial does not mean that the practitioner should be obligated to resolve all ambiguity in favor of the government. Instead, the practitioner's obligations should depend on the taxpayer's own duties relating to the accuracy of the return.

Since an undisclosed position that lacks "substantial authority" violates §6662, the practitioner should be prohibited from continuing to prepare the taxpayer's return to incorporate such position. If the taxpayer standard of behavior under the Code is thought to be unreasonably high, then Congress ought to be urged to change it. Indeed, Congress did modify the substantial authority standard in its 1989 legislation, expanding the definition of "authority" on which the taxpayer may rely to avoid the substantial understatement penalty. At the same time, however, Congress also incorporated the lower "realistic possibility of success" test as the appropriate behavioral standard for the return preparer. Congress should reconsider whether this result — defining ethical conduct for the preparer to include conduct that places the taxpayer in a position of violating the tax laws — makes for wise federal tax policy.
END NOTES

1. See TAX NOTES, Microfiche Doc. 89-8882.
2. The statutory constraints apply broadly to all persons who prepare or assist in the preparation of returns. Those practitioners who are also members of professional groups in the federal tax area, such as lawyers and accountants, are also subject to the standards established by their respective professional groups, e.g., rules of the ABA or American Institute of Certified Public Accountants ("AICPA").
4. Id. (emphasis added). The American Institute of Certified Public Accountants adopted a similar standard in AICPA Statement No. 10, issued in April 1977, providing that "[i]n preparing a tax return, a CPA may take a position contrary to Treasury Department or Internal Revenue Service interpretations of the Code without disclosure, if there is reasonable support for the position."
6. Id. at 636.
7. See ABA Formal Opinion 85-352, reprinted in 39 Tax Lawyer 631 (1986). In 1988, the AICPA similarly revised its Statements on Responsibilities in Tax Practice. Revised Statement No. 1, "Tax Return Positions," provides that a CPA should not recommend a return position unless the CPA has "a good faith belief that the position has a realistic possibility of being sustained administratively or judicially on the merits if challenged." Section 6662 imposes a penalty equal to 20% of the amount of any underpayment attributable to a substantial understatement of income tax. In general, a substantial understatement of income tax exists if the amount of the understatement exceeds the greater of 10% of the amount of tax required to be shown on the return or $5,000. Code section 6662(b)(2)(A). In the case of nontax shelter items, the Code provides the taxpayer with two avenues for escaping the penalty: (1) by establishing that treatment of an item on the return is supported by "substantial authority," or (2) by adequately disclosing the relevant facts affecting the item on the return.
9. Id.
10. Id. The concept of authority is defined in the regulations under former §6661 to include only the following materials: provisions of the Internal Revenue Code and other statutes, Treasury Regulations (temporary and final), court cases, administrative pronouncements (including revenue rulings and revenue procedures), tax treaties and related regulations, and Congressional intent as reflected in committee reports made by one of a bill's managers prior to enactment. Reg. Sec. 1.6661-3(b)(2).
12. Under Opinion 85-352, the lawyer must counsel the taxpayer as to possible penalty consequences in advancing, without disclosure, a position that lacks substantial authority.
13. Under Opinion 85-352, the lawyer must counsel the taxpayer as to possible penalty consequences in advancing, without disclosure, a position that lacks substantial authority.
16. See House Ways and Means Committee Report, Revenue Reconciliation Bill of 1989, 280-81 (CCH Extra Ed. No. 40). The legislative history also indicates that the new law requires the IRS to publish not less frequently than annually a list of positions for which the IRS believes there is no substantial authority and which affect a significant number of taxpayers.
17. Section 6694(b) imposes a monetary penalty, increased to $1,000 under the 1989 Act, for a return preparer's willful understatement of the taxpayer's tax liability.
18. Rev. Sec. 6662(a) (4).
19. See note 15.
20. See, for example, the Preamble to the Model Rules, providing that "as advisor, a lawyer provides a client with an informed understanding of the client's legal rights and obligations and explains their practical implications."
21. ABA Opinion 85-352, as interpreted by the Special Task Force Report, see note 5 supra at 640 retreated from this view. Although recognizing that the filing of a return may be the first step in the development of an adversarial relationship between the client and the IRS, Opinion 85-352 concludes that tax returns are not adversarial proceedings.
22. See Model Rule 3.1; DR 7-102(A)(2).

Lost Alumni

If you know the current address of any of these alumni please notify the Law Alumni Office.

Owen S. Lissie
Francisco A. Gil
Charles E. Stuart, Jr.
Arpad G. Czintos
Bruce F. Lipes
Joseph R. Walker, Jr.
Gerald Rubinger
Kenneth R. Klaftky
Demetrie J. Liatos
James K. Kornegay, Jr.
Michael A. Mays
John G. Warthen
Michael J. Conroy
Andrew A. Jaza-Debicki
J. Steven McDorman
A. Gary Smith
David R. Stapleton
Peter E. Broman, III
Robert C. Jones
Paul K. Campsen
James E. Gray
Jack C. Maroldan
Thomas A. Murray
Evan L. Habermann
John A. Phillips
Neil R. Saiger
Donald G. Glossner
Warren H. Jones
Rebecca A. Rowden
Martha K. Renick
William L. Thompson
J. Kevin King
Firm Commitments

Each year The T.C. Williams School of Law receives support from law firms which have made a commitment to do their part to ensure the next generation continued quality in legal education.

The Law Firm Scholarship Program was established at T.C. Williams in 1980 to promote annual and endowed scholarships. This program has enjoyed considerable growth over the past nine years. To date, more than 50 law firms sponsor scholarships, making it possible for us to attract and retain the best and the brightest students.

The law firms mentioned below are making an investment in the future of T.C. Williams and the legal profession. We cannot say enough about the help they provide. What we can do is publicly thank them and acknowledge their support, foresight, and appreciation of the quality education provided by our School.

Once again, Thank You.

Anonymous Firm Scholarship — Southwest Vir ginia
Axselle, Hundley, Johnson & Harris, P.C. — Richmond, Virginia
Bagwell, Bagwell & Bagwell — Halifax, Virginia
Edward D. Barnes Scholarship — Richmond, Virginia
Brenner, Baber & Janus — Richmond, Virginia
Browder, Russell, Morris & Butcher, P.C. — Richmond, Virginia
Browning, Morefield & Lamie, P.C. — Abingdon, Virginia
Campbell & Campbell — Ashland, Virginia
Cantor & Cantor — Richmond, Virginia
Thomas E. Carr, P.C. — Richmond, Virginia
Christian, Barton, Epps, Brent & Chappell — Richmond, Virginia
Cowan & Owen — Richmond, Virginia
Davis, Davis & Davis — Rocky Mount, Virginia
First American Bank of Virginia — McLean, Virginia
Florance, Gordon & Brown — Richmond, Virginia
Gentry, Locke, Rakes & Moore — Roanoke, Virginia
Gillespie, Hart, Altizer & Whitesell, P.C. — Tazewell, Virginia
Glasser & Glasser — Norfolk, Virginia
Griffin, Pappas & Scarborough — Portsmouth, Virginia
Halford I. Hayes, P.C. — Richmond, Virginia
Hazel, Thomas, Fiske, Beckhorn & Hanes — Alexandria, Virginia
Hirschler, Fleischer, Weinberg, Cox & Allen — Richmond, Virginia
House, Davidson & Telegadas — Richmond, Virginia
Hunton & Williams — Richmond, Virginia
Julias, Blatt & Blatt, P.C. — Harrisonburg, Virginia
Kaufman & Canodes — Norfolk, Virginia
Kelly & Lewis — Richmond, Virginia
William E. Kirkland — Richmond, Virginia
Harry L. Lantz Scholarship — New Martinsville, West Virginia
Lutins & Shapiro — Roanoke, Virginia
Lyle, Siegal, Croshaw & Beale — Virginia Beach, Virginia
Maloney, Yeatts & Barr — Richmond, Virginia
Marks & Harrison — Norfolk, Virginia
Mayo & Valentine — Richmond, Virginia
McCaul, Martin, Evans & Cook — Richmond, Virginia
McGuire, Woods, Battle & Boothe — Richmond, Virginia
McGusko & McCandlish — Richmond, Virginia
Moody, Strople & Kloeppe, Ltd. — Portsmouth, Virginia
Morchower, Lutzer & Whaley — Richmond, Virginia
Ottewill, Barrett, Barr & Sharrett — Lawrenceville, Virginia
Parker, Pollard & Brown P.C. — Richmond, Virginia
Parvin, Wilson, Barnett & Hopper — Richmond, Virginia
Press, Culler, Jones, Waechter & Stoneburner, P.C. — Richmond, Virginia
Pretlow, Harry & Eason — Suffolk, Virginia
Sands, Anderson, Marks & Miller — Richmond, Virginia
Sturgill, Sturgill & Stewart — Norton, Virginia
Taylor, Hazen & Kauffman — Richmond, Virginia
Traylor & Morris — Richmond, Virginia
Tuck & Connelly — Richmond, Virginia
Tuck, Dillard, Nelson & Dillard — South Boston, Virginia
Wells & Paris — Richmond, Virginia
Ebb H. Williams, III, P.C. — Martinsville, Virginia
Williams, Mullen, Christian & Dobbins — Richmond, Virginia
RICHARD D. HOLCOMB will serve as Chief of Staff to U.S. Congressman D. French Slaughter Jr. in the Washington Congressional Office. Mr. Holcomb was the former chief aide to Congressman Craig James, served as Legal Counsel at the National Republican Campaign Committee from 1987 to 1988, as General Counsel for Senator Jeremiah Denton's Judiciary Subcommittee from 1983 to 1987, and as an associate with the Charlottesville law firm of Michie-Hamlett.

FREDERICK G. ROCKWELL III is pleased to announce the formation of Hairfield, Morton, Allen & Rockwell in Richmond, Virginia.

1980

MICHAEL B. BALLATO was married on May 13, 1989, to the former Miss Jackie Myers of Richmond, Virginia. Mike is Vice-Chairman for the current Law Fund Annual Campaign, and is citizen advisory board member for Richmond Public Television Station WCVE.

DONALD C. BLESSING and wife, Mary Beth, had a son, Jason Alexander, on January 19, 1989.

WILLIAM DIAMOND wrote to let us know that effective January 1st, he will be a partner in the law firm of Thompson & McFullam.

ROBERT CHAMBLISS LIGHT JR. announces the birth of his second child and first daughter, Paige Leitwich Light, on June 18, 1989. Cham is a Claims Attorney/District Manager with Nationwide Mutual Insurance.

1981

JOHN M. CARTER has been named asso­ciate general counsel for Lawyers Title In­sur­ance Corporation. He is assigned to the company’s national headquarters in Rich­mond, Virginia.

JOANNE DIXON lives happily in Boston, Massachusetts, with her husband and two sons 3½ year old Matthew and 1 year old Zachary. Joanne works part-time as tax counsel for the Department of Revenue.

MARION COOPER KENNEDY and her husband, Brian, have a new daughter, Rae Cooper, born November 3. Nora, Rae’s older sister, is doing fine.

JOHN E. McINTOSH JR. has been a partner in the law firm of Crews & Hancock.

ROBERT H. WHITT JR. was selected to Who’s Who in American Law 1989-90 and to Who’s Who of Emerging Leaders in America 1989-90. Robert was also elected Vice President of the Danville Bar Association for 1989-90.

1982

LOIS GRANINGER SOLOMON married Gary M. Pearson ’83 in Stafford, Virginia, on September 16, 1989. The couple reside in Fauquier County.

1983

BARRIE SUE BURNICK left government service in January and is now a government contracts attorney for Electronic Data Sys­tems (EDS) Corporation. She completed her LL.M. in Government Procurement Law in December, 1989.

KEITH D. CACCIATORE married Valerie Shelly in Bethlehem, Pennsylvania, on July 8, 1989.

BRADLEY B. CAVEDO has been elected to the Board of Governors of the Virginia Trial Lawyers Association.

THOMAS A. LOUTHAN incorporated his practice and added an associate in 1989.

THOMAS J. McNALLY and his wife Col­leen Kelly McNally (B’78) had their second child, Patricia “Kelly” McNally, on August 26, 1989. Tom and Colleen also have a 2½ year old son, Thomas J. McNally Jr.

GARY M. PEARSON married Lois Gran­inger Solomon ’82 in Stafford, Virginia, on September 16, 1989. The couple reside in Fauquier County.

DEBORAH RAWLS married Billy Hutch­ens on March 11. Deborah is a partner in state senator Moody D. Stallings’ (J.D. ’77) law firm, Stallings & Richardson, where she specializes in criminal and domestic litigation.

RICHARD C. VORHIS and his wife Patri­cia had their first child, Brenna Jean Vorhis, on August 10, 1989.

1984

GREGORY N. BRITTO has taken a position with the firm of Buonassisa, Henning, Campbell & Moffet. Greg and his wife had their first child, Matthew Scott Britto, March 1, 1989.

M. DENISE CARL has been named direc­tor of operations for the special markets group by The Life Insurance Company of Virginia.

STEPHEN L. JOHNSON has joined the law firm of Mays & Valentine as an associate.

KATHRYN R. SOMMERKAMP is currently the Senior Defense Counsel at Fort Rucker, Alabama. Her husband, Thomas F. Sommerkamp, has been selected for pro­motion to Major.

1985

ELEANOR WESTON BARRETT and her husband, Carter D. Barrett, announce the birth of their son, Carter Darden Barrett Jr., on July 8, 1989.

PAUL M. BLACK was recently named to the Executive Council of the Virginia Bar Association Bankruptcy Section. Paul is an associate at Mays & Valentine in Rich­mond, Virginia where he concentrates in commercial litigation and bankruptcy relat­ed matters.

MARY K. COSTELLO has resigned as a staff counsel trial attorney for Aetna Casu­alty & Surety Company and has joined the firm of Thomas P. Olivieri (T. C. Williams ’75) as an associate. We venture to guess that this is the only “all Richmond” law firm in the state of New Jersey.

THOMAS A. GUSTIN was married to the former Tina Lynn Sweeney on May 23, 1987. They had their first child, Tyler, on February 1, 1988, and they are expecting their next child in mid-January, 1990. Tom has retired from the practice of law and began a new career selling commercial real estate in Hampton Roads, Virginia. The name of Tom’s new business is Harvey Lindsay Commercial Real Estate.
J. OVERTON HARRIS is pleased to announce the merger of his firm, Herbert and Harris, with the law firm of Campbell & Campbell effective October 2, 1989. The new firm is Campbell, Campbell, Herbert and Harris, P.C. and consists of all T.C. Williams alumni.

STEPHEN A. HART was married July 1, 1989, to Ann McLain Burhans of Richmond, Virginia. Stephen has been in private general practice for 3 years in association with C. Willard Norwood ’52 in Richmond, Virginia.

ELIZABETH LEONARD married Kevin Ireland on August 2, 1986. They have a son, Joseph Keith Ireland, born July 11, 1989. Elizabeth is Assistant State’s Attorney for Wicomico County in Salisbury, Maryland.

RICHARD TYLER McGrath has been named an associate in the firm of Crews & Hancock.

LYN MURPHY TUCKER has been appointed by the Virginia State Bar to the Special Committee on Personal Insurance for Members.

1986

JOSEPH P. CORISH and his wife Sandy have moved to Arlington, Virginia, where he is working with the firm of Bean, Kinney & Moore. Joe is doing mostly bank and bankruptcy work.

BENJAMIN F. HARMON IV is employed as an attorney in the law department of Reynolds Metals Company as of October 23, 1989.

1987

CHERYL OUTTEN DOWD gave birth to Corinne Marie Dowd on August 19, 1989. Cheryl is an associate with the firm of Tobin, Levine & Glynn in New Haven, Connecticut.

DANIEL E. LYNCH has become an associate with the firm of Williams, Butler & Pierce in Richmond, Virginia.

MICHAEL G. PELAN and his wife, Laura, have a son, Michael G. Phelan Jr. who was born June 24, 1988. They are expecting a second child in October. Michael has become associated with the firm of Browder, Russell, Morris & Butcher, P.C., practicing in the areas of corporate, commercial and securities law.

SCOTT DAVID STOLTE is practicing real estate law with the firm of Ayers & Ayers in Richmond, Virginia.

FRANK G. UVANNI has joined the new law firm of Affiliated Attorneys, Inc. Frank specializes in litigation and tax law.

1988


GLORIA L. FREYE completed a clerkship with the Honorable A. Christian Compton, Justice of the Supreme Court of Virginia in August and joined the Real Estate Section of Hirchler, Fleischer, Weinberg, Cox and Allen in September.

DENIS J. McCARTHY opened his own practice for the general practice of law in Blackstone, Virginia.

SHARON MAITLAND MOON has joined McGuire, Woods, Battle & Boothe, Richmond, Virginia, as an associate in commercial litigation.

KIMBERLY A. PINCHBECK is an associate attorney with Hirchler, Fleischer, Weinberg, Cox & Allen in Richmond, Virginia. Kimberly practices in the areas of general business, tax and estate planning.

1989

BARBARA J. BALOGH is an associate in the Richmond law firm of Sands, Anderson, Marks and Miller. Barbara works in the litigation department.

SALLIE H. HUNT has joined the law firm of Spilman, Thomas, Battle & Klostermeyer as an associate in its Charleston, West Virginia, office. Sallie will practice in the corporate area.

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<th>Year</th>
<th>Name</th>
<th>Event/Comment</th>
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<td>James Hamilton Hening, Sr.</td>
<td>June 29, 1989</td>
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<td>Hopewell, Virginia</td>
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<td>1934</td>
<td>William C. Parkinson</td>
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<td>Richmond, Virginia</td>
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<td>1934</td>
<td>Lawrence R. Thompson</td>
<td>November 11, 1989</td>
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<td>Rustburg, Virginia</td>
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<td>James Kenneth Cunningham</td>
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<tr>
<td>1949</td>
<td>Joseph Samuel Bambacus</td>
<td>September 29, 1989</td>
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<td>Richmond, Virginia</td>
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<td>1949</td>
<td>Cary L. Branch</td>
<td>November 18, 1989</td>
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<td></td>
<td>Richmond, Virginia</td>
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<td>1956</td>
<td>Roy D. Smith</td>
<td>December 18, 1988</td>
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<td>San Diego, California</td>
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<td>1984</td>
<td>Susanne M. Neuberth</td>
<td>October 13, 1989</td>
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Schedule of Events

January 8 .............................. Spring Semester Classes Begin
January 16 ............................. Corporate Partnership Breakfast
March 1 ................................. Breakfast Lecture
March 2-15 ............................. Spring Break
March 20-23 ............................ Law Fund Spring Telethon
April 4 ................................. Third Year Students’ Reception
April 12 ................................. Emroch Lecture
May 4 ................................. Law School Graduation
May 5 ................................. University’s Undergraduate Commencement