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## REMEMBERING NINA R. KESTIN

*Kenneth E. Powell\**

There are many people whose lives are different because Ricki Kestin was in it. I am one of those people. You will understand when I tell you that I did not want to speak today; that I did not want to tell you what I knew or thought or felt about Ricki.

I decided, though, that I would try to emulate Ricki as I have many times since I met her. Ricki took risks and accepted challenges. I decided it was important for me to accept this challenge. I realize that what I am doing now is a small task when compared to the many Ricki had.

Ricki Kestin was a powerful person. Her power came not from how she looked or where she was raised or what she owned. Her power came from her intellectual prowess, her courage and her loving concern. Her students, her colleagues, her family, and her friends — all know the power she had. She made us change. She challenged us to think, to listen, to examine our views, to re-evaluate our values, to be who we were. She valued our differences, and she cared about us.

When she came to the University of Richmond as a graduate fresh out of the New York University tax program, she was the first full-time woman professor to teach at a school dominated by Virginia gentlemen. She was not merely the first woman. She was also from New York, she was Jewish and she was very young, younger, in fact, than many of her students. Having so many differences could have been distracting. Not to Ricki. She was at the University of Richmond to teach and teach she did.

I was in the first tax class Professor Kestin taught at T.C. Williams. I remember I went to her office once to impress her with my memory and understanding of section 1031. I went into her very messy office (Ricki never wasted valuable time on tidiness) and began to tell her how much I had learned and how I understood the section — the basis allocations and all. I cited for her the regula-

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\* Owner, Hazel, Thomas, Fiske, Weiner, Beckhorns & Hanes, P.C., Richmond, Virginia; B.A., 1975, University of Colorado; J.D., 1978, T.C. Williams School of Law, University of Richmond; LL.M., 1983, Marshall-Wythe School of Law, College of William and Mary. This tribute is adapted from remarks Mr. Powell made at a law school ceremony on March 21, 1990, honoring Professor Kestin.

tions, as well as the code sections that supported each of the things that I was saying. Ricki looked up from her desk, took a puff of her cigarette, a sip from the ever-present cup of coffee that sat on her desk and said, "So?"

I was dumbfounded. I had just recited all the relevant parts of the previous day's lesson, and expected her to be impressed. To my dismay, she was not.

It didn't matter that I had learned the section numbers, Professor Kestin said. Numbers would probably change before I finished law school. She made it clear that it wasn't her intention to have us memorize and regurgitate facts. She wanted to teach us how to think as lawyers and as tax lawyers, and if I could demonstrate to her the ability to analyze things, she didn't really care if I knew any of the buzz words or the section numbers. Teaching students to think gives them power, a skill far more important to a lawyer than ability to memorize.

Ricki had a remarkable ability to ask the difficult question, to point out fuzzy thinking, and to force students, colleagues or friends to evaluate a position. In asking the questions and in listening to our responses, she allowed us to be ourselves, but she also forced us to be more precise, more careful, and more concerned. And she found it remarkably easy to take her successes whatever way they happened to occur. For example, one time when she was teaching the first year tax class about capital gains, she became animated and that unique New York accent grew more pronounced. After the class, some of the students joked about the New Yorker's pronunciation of certain terms that she had used repeatedly during the class. I was then her student assistant, and I gingerly broached the subject with her. She looked up with her unique smile and said, "That's wonderful." Puzzled by her response, I asked her why. She said, "It's wonderful that those people are discussing tax concepts, and the fact that they have chosen to use my pronunciations as a learning tool to remember the important concepts is wonderful too."

Ricki was powerful and successful not only because she was intelligent, but also because she had courage. She had the courage to be the first many times. She had the courage to be different and to help others to be different and effective too. Her courage gave her the ability to speak up and to confront others. But her concern and her respect for others kept her confrontations from being strident

or malicious. As Ricki became ill and faced a very uncertain future, she chose not to discuss it with others or to burden others with her suffering, her pain and her fear. She chose instead to be optimistic, to be a positive force in the lives of people around her and to continue to move forward in the face of much adversity.

I hope what Ricki has given to us shows. I hope we have accepted the challenges she presented to us — to think, to be fair, to be tolerant, to be vigilant against prejudice, and to respect differences. I hope that we know that Ricki's power was in part a result of her courage and her concern. She considered her options and she made her choices. She was proud to be a strong woman, a loving daughter and a loving parent, and an excellent teacher. She was proud of her religious faith, her political activism, and her work for better government. She was not given a very long life to be do the things she did, and yet she affected many people in a meaningful way.

Those of us who respected and loved Ricki very much indeed miss her, but we must have the courage to go on, the courage to do what needs to be done. Ricki would expect it of us.

