I have known Lenny for forty years, first as my teacher, then as my colleague and close friend.

I first met Len in the Spring of 1975 when he was my instructor for Tax IV, a course that focused on the taxation of trusts and estates. Although Len was a relatively new member of our adjunct faculty, it was immediately apparent that he was a gifted teacher. He was so well prepared and enthusiastic about the subject that I looked forward to his class every week. Even though I was not that interested in the area, Tax IV turned out to be by far my favorite course that semester. Len loved Subchapter J and believed it was a thing of beauty to be shared with all aspiring tax lawyers. And his mission was to do just that.

I still remember our first day of class. I got there about five minutes early to get settled in. I thought I was the first to arrive, but then I noticed Len. There was he in a shirt and tie (he was still practicing), already hard at work. Although the room was equipped with a large blackboard, Len had requested two additional blackboards and was in the process of filling all of them up with various calculations and citations so he would not have to waste valuable class time writing on the board. By the time the class began, he was completely covered in chalk—he had not yet begun wearing aprons.

I met Len socially for the first time a couple of years later at a barbeque thrown by Bill Hutton at his summer home in Pennsylvania. This was the day I learned that Len had other talents in addition to being a gifted teacher. The weather was simply dreadful that day, so we spent a lot of time inside. What to do? Len had an idea. He went out to his car, opened the trunk and took out his guitar. He then proceeded to lead us in folk songs from the Sixties! Having spent a good portion of the Sixties marching for one cause or another, I loved it.

This incident made me wonder who Len was before he became a prominent tax attorney and law professor. It turns out that Len, while in college in the late 1950’s, not only played the guitar and sang, but

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also wrote poetry and had long shaggy dark hair! The poetry did not surprise me—Len has always been a real wordsmith—but for the life of me, I cannot imagine Len with long shaggy dark hair!

I finally got to know Len well beginning in 1982. Len had just left Weil Gotshal to join the full-time faculty, and I had just returned from a stint at Treasury. These were exciting times to be at NYU. The late 1970's and early 1980's were plagued with unusually high interest rates that were being taken advantage of by aggressive tax planners. In 1981 Congress finally responded and enacted several complex provisions dealing with the time value of money. For those of us who did not have a financial background, getting a handle on these provisions seemed like a daunting task. Since Len and I were both assigned to teach these provisions, we worked closely together and were constantly in each other's office, bouncing ideas off one another. This was a wonderful experience for me personally. In addition to learning a great deal, I saw Len's mind in action. As we went through the various provisions, he kept on identifying issues, glitches, and inconsistencies that I had missed. He was truly awesome. Finally and most importantly, Len and I became friends and have remained so for over thirty years.

As a colleague, Len is one of the most generous people I have ever met. Every time I asked him to cover one of my classes, or read something I had written, the answer was always "yes." And I abused his generosity. Indeed, I believe Len is one of the few people in the world who has read everything I have ever written. Even those articles that were outside his areas of expertise, he would spend hours poring over them to make sure that they were coherent, and, of course, grammatically correct.

One project in particular that Len was exceedingly generous and helpful with was the book that my wife Laura and I wrote on partnerships.¹ Work on this project began in earnest in the early 1990's when Len, Laura, and I were all teaching partnerships. As Laura and I wrote and revised each chapter in the book, we shared them with Len, who within days would get back to us with insightful comments and suggestions that made the book much better than it otherwise would have been. As Laura and I wrote in our Acknowledgements to the first edition: "Len Schmolka played an invaluable role, lending his extraordinary technical expertise at every phase of the project."² And that understates his contribution. Thanks again Len!