Interviewee: Cynthia E. White, Chief Deputy City Solicitor-Tax Unit, City of Philadelphia Law Department (“CEW”)
Interviewer: Antoinette E. Walker (“AEW”)
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LIVING A LIFE OF PURPOSE: AN INTERVIEW WITH CYNTHIA WHITE L’80

INTRODUCTION
My name is Antoinette Walker and I am a student in the Oral Legal History Project, and this is the spring semester of 2003. I am conducting an interview with Cynthia White-Wynters¹. She is a graduate of the University of Pennsylvania Law School, class of 1980, and she now works at the Philadelphia Law Department. She is the Chief Deputy of the tax unit of the City Solicitor. She also did a federal clerkship, or a judicial clerkship, I am sorry, in Norristown, Pennsylvania (with the Honorable Judge Horace A. Davenport for the Court of Common Pleas in the 38th Judicial District of Pennsylvania). And we will learn more about Cynthia right now. Thank You.

INTERVIEW
AEW: State your name for the video camera.

CEW: Cynthia White

AEW: Good afternoon.

CEW: Good afternoon.

AEW: We are going to start with questions about your childhood.

CHILDHOOD
AEW: Where were you born?

CEW: Born in Reynolds, Georgia. I am a southerner.

AEW: Okay, okay. Where were your parents born?

CEW: Near there. They both were born and raised in Georgia.

AEW: What did they do for a living?

CEW: My father worked with his father on a farm. My mother’s father was a landowner, and continues to be a landowner. He doesn’t farm anymore. They were farmers, agricultural workers and the like. Then he met my mother and they stayed with his parents for about a year, and then they moved to Florida. I grew up in Florida. You asked me where I was born, I was born in Georgia, but I grew up in Florida, all of my connections are to Florida.

AEW: Okay. What were you like as a child?

¹ At the conclusion of the interview, Ms. White advised me that she has dropped Wynters, and would like to be referred to as Cynthia White.
CEW: You know, you should prep some of these questions. What was I like as a child, oh my God, I am approaching fifty, so...

AEW: You don’t look a day over thirty.

CEW: Well thank you. You know its funny, I remember when I came to Penn undergrad I worked, one of my work study jobs was in the admissions office, and I had access to some of the reference letters and all that intro information that goes into your profile when your being considered for admission. And so it was funny to look back at that to see what had been said about me. And it’s just coming in my mind when you asked what was I like as a child. I remember being surprised at some of the entries. One of my elementary school teachers said that I enjoyed singing; that I sang all the time. Now that was interesting because I cannot carry a tune. If you asked me to sing right now I would embarrass both of us, but I do enjoy music. And to this day I enjoy it, so I guess that’s what impressed her, and so I think as a child, I was the oldest of six, so I think I was very mature for my age, and very responsible. I remember helping my mother with my brothers and sisters. So it was happy childhood. What I was like? I guess I was an average child, for the time growing up in, I guess, the early sixties.

AEW: So you attended, I’m assuming you attended elementary school in Florida?

CEW: I did, all of my, I guess my primary education was in Florida.

HIGH SCHOOL
AEW: Okay. Even if you told me the name of your high school I wouldn’t know.

CEW: Orange Park Senior High Go Raiders!!

AEW: Okay. (Laughing) What type of student were you in high school, or can you remember?

CEW: I have better recollections of high school. I was a good student, clearly, I attended Penn undergrad, and was accepted on scholarship. So, I was very studious, and I belonged to all the clubs and was active in National Honor Society. You know, whatever the clubs were that were academic, I did all that. I graduated in a class of, I think close to 300, I was 8 out of, I think a class of 300 so I think I did well.

COLLEGE
AEW: You said that you had a full, I mean, a scholarship to attend the University of Pennsylvania. Is that the only school that you applied to? Or to what other colleges did you apply to?

CEW: I actually applied, and was accepted to the University of Florida in Gainesville, which is an hour and half from my mom’s house and was all set to attend UF and be a Gator until my father announced that I would have to come home every weekend. And I was not at all inclined to come home every weekend, and drive, and he bought me this horrendous gray, Dodge Dart. You probably don’t even know what a gray Dodge Dart looks like?

AEW: No (laughing).

CEW: It was the ugliest looking car. And it wasn’t so much the car, even though I thought it was horrendous. But, the idea that he wanted me to come home every weekend, and continue to kind of be, I had a very strict upbringing, and he wanted to continue to, you know, keep the reigns and control
everything. I said “oh no!” So then, I had already applied to Penn and I did so on a lark, not because I had any particular interest in coming to Philadelphia, or because of really anything. I didn’t really know much about the school, but my guidance counselor at high school had taken me to a college fair, and again, I owe all of this to my father, indirectly. Even though he doesn’t realize how influential he was. My father had worked for a man who was on the board of directors at Bethune-Cookman College in Daytona Beach (Florida), and we went to this college fair, he insisted, even though I had told him I was not going to attend Bethune, he insisted that I at least extend the courtesy to go talk to the college rep that was there and give him some time and tell me about all of the benefits of Bethune-Cookman, and yadda, yadda, yadda. So I did, and turns out that the Bethune-Cookman rep was a University of Pennsylvania graduate (Harry Burney, mentioned on latter part of interview). And after I talked to him for a little bit, he said I think you would really be a good candidate to apply to the University of Pennsylvania (and) I think I can help you in that way. And he said I am going to do this, and I am going to do that. He got me the application, he arranged for all of this stuff. So basically, I mean, I didn’t have anything to lose by applying, and he arranged it all, and I did and I got accepted. But, I had no intention of coming to the University of Pennsylvania until my father told me that I had to come home every weekend.

AEW: Okay, that was enough.

CEW: That was it.

AEW: How did you like your time at Penn undergrad?

CEW: I had a good time. At that time, I am not sure if they still have the program, but at that time they had a cooperative program with Morgan State (University), in Baltimore, and I had a grew up in a small town but it was predominantly Caucasian, and my high school was predominantly Caucasian. I did not have a lot of exposure to my culture, I felt, and I had rejected the idea of Bethune-Cookman, not because it was a historically black college, but because it was in Florida and it was too close to my parents.

But I liked the idea of finding out more about what that environment would be like, what the experience would be like to attend college in that kind of environment, and so I spent a semester down at Morgan and I very much enjoyed that. As I say, I didn’t do it because I was not comfortable or happy at Penn, but I did it just to give myself the exposure of being in a black college, and thoroughly enjoyed it. (And) then came back to Penn and finished my years here, and overall had a good time and I enjoyed the experience immensely.

I met some great people. I met Judge Higginbotham who was instrumental in helping me go to law school and influencing me to choose law as a career path. I’d say that’s probably the highlight of my undergraduate experience, was taking his courses and meeting him, he took me on as a work study student and allowed me to do research for him and help him in class. You know, I treasure those days, those were some of the best days that I’ve had.

AEW: What kind of classes did you take with Judge Higginbotham?

CEW: He had a class . . . race and, oh my God, I’ll probably screw up the title. It was a class having to do with racial issues in the context of legal jurisprudence, dealing with cases and how we got from Dred Scott through Brown v. Board of Education. That kind of thing.
AEW: I also did a semester abroad, I went to Barnard College for undergrad and I also did a semester abroad at Spelman (College, a historically black college in Atlanta, GA) and there were a lot of differences to me. I had fun at Spelman, but I was dying to get back to Barnard because it was my school. Can you note or talk about any of the differences (between Penn and Morgan State)? How did you feel on Morgan’s campus? Different than you did as a Penn student? Was it a better experience? Or how would you characterize that experience?

CEW: I wouldn’t say it was better, I don’t think I would put that label on it. I think certainly there is something to be said about just being familiar. No matter where you go on campus your seeing some of your own kind, your seeing people you feel comfortable with, you see people you can interact with and you feel like you have that connection, and there is no barrier to striking up a conversation or asking for help or anything. And I didn’t always feel that way the first semester at Penn. But, I wouldn’t say it was better, I just think it was a more familiar kind of experience.

In terms of differences, I hadn’t really thought about that. I think in some ways a semester isn’t really long enough. So I think any criticisms I would have had about the program probably would relate more to the fact that it really was just too short. It was a spring semester, and spring semesters to me always go really quickly. (A)nd I don’t think there was enough time to really get the full feel of what it was like, but I enjoyed it and I liked being in Baltimore, I was comfortable with professors. I liked very much the collegiate environment, the way they supported their teams it was very much like the homecoming, well the homecoming court had passed, but still there was that whole campus kind of support around the teams, basketball and things like that. Although clearly you can’t beat that at Penn because you’ve got the Palestra, and everything else. So I enjoyed it, I just wouldn’t say it was better, and I don’t know that I can say that I noticed any measurable differences other than the fact that you just felt familiar and comfortable in every environment because no matter where you went you were surrounded by people of your own kind.

AEW: What was your major?

CEW: Undergraduate I was an urban planning/urban studies major and my intention before meeting Judge Higginbotham and taking his classes, and working with him, was to get my masters in urban planning and go into urban planning. I got side tracked and chose another path all together.

**PENN LAW/ PHILADELPHIA**

AEW: I was going to ask you why you chose law school, but you sort of answered that already. So I’ll just go on to the law school section of the interview. And ask you how did you come to decide to attend Penn Law?

CEW: Again, that was purely, purely Judge Higginbotham and partly my personality. I tend to like routine, I like comfort, I like convenience, I like knowing where I am, who I’m around. I’m not a good fish out of water, I don’t think adapt well to new kind of things, and the fact that I had already been at Penn undergraduate, the fact that I knew so many people here, and I enjoyed Philadelphia. (A)nd of course as the judge says, the only other school I could recommend, other than Penn, would be Yale; and I had no intentions of going to Yale. Yale was his alma mater. So, I was not going to Connecticut, so Penn was it.

AEW: Are there any others attorneys in your family?
CEW: No. Well at the time that I became an attorney, no. I am proud to say that I was an influence upon two of my brothers who are graduates of Florida State University Law School. So now we have, well, in my immediate family there's only two and I think, I can't think of another lawyer in the family. I have several that are now aspiring to be lawyers.

AEW: You said you enjoyed your time here in Philadelphia. Has it changed? From undergrad, even in that period of time between undergrad and law school. When I first read your resume, I just assumed that you grew up here, but you've been here . . . (for a while).

CEW: You know it's sad, I still have such strong connections to Florida. I go home, to Orange Park, outside of Jacksonville, often. I still feel very much like a transported Floridian in some ways, but by the same token I've been in Philadelphia for over a longer, on a continuous basis than I'd lived in Florida as a child and through high school.

But as between, I guess, undergraduate and law school I don't think there was much of a change. I think over the course of the years, clearly there are things that have changed. One of the things that I was involved in, I was very, I think growing up in the area, when I was in college, activism was important, political consciousness was important. I remember becoming involved in the young Democrats. I remember working very much on the RICO petition against Mayor Rizzo. I remember working on Charlie Bowser's failed mayoral campaign, and being very disappointed. I thought then, and I still think today that he would have made a very excellent mayor for the city of Philadelphia.

So I was very active politically in college, and that kind of activism has changed, partly because of my employment with the city, there are restrictions in terms of political activity and I can't do the kinds of things openly that I could have done as a college student, or even as a law student. So in that sense, I think only recently with the war on Iraq have I noticed more resurgence of the kind of political activism and or maybe I've just been naive, I don't know, or maybe because it's been so much in our face recently. But I don't remember a time, I mean, even when we had the bombing of the Osage houses, the whole MOVE situation, that was a lot of unrest, but again, the whole business over at Powelton about MOVE, I guess what I am talking about is more the political activism, the protest, the kind of thing that gets you in the street and makes people really have to confront issues that are difficult issues. I felt a sense of that when I was an undergraduate, and then I felt like it weaned over the years, and now I feel like it's reemerging. I think people are coming back into a sense of political conscious, awareness.

AEW: Did you ever consider leaving Philadelphia?

CEW: I did. I was pregnant my last year, I was married in law school, and pregnant my last year of law school, and had a failed marriage within two years of graduating, and at the time of the divorce I was seriously considering whether it would behoove me to relocate back to Florida where I had family. Where I had support; where perhaps with a young child I might have a better chance of making a future and surviving, and more convenient lifestyle because convenience is a key factor for me, and then I ultimately decided that, I didn't really, I don't know if I really viewed it as a failure, or if I thought it would be too much of an imposition on my mother, or what. But I kind of moved away from the idea and decided I'd stick it out in Philadelphia and see how things worked.
AEW: We’ll get to some law school questions. What were your favorite classes here at the law school?

CEW: I would say all of them. But I took two with Judge Higginbotham and so I enjoyed immensely all of his classes because they were thought provoking, challenging, they were addressing issues that were clearly germane to my experience. He made them, I just cannot say enough accolades about what a great man, what a great jurist, what a great scholar I think he was. He really was the kind of professor that made you want, I did all of that readings religiously, volumes, and volumes of reading. There were times I clearly didn’t do all of the reading that I should have done. But for him I felt like if I didn’t do it I was going to miss something and he expected it of me, you wanted to do your best for him. It was the best, best experience that I had. But in terms of just the typical, straight law school classes. I guess first year, I don’t think of first year much anymore, we had the year long legal writing program, and we had that, and Professor Reitz I had for contracts, and I am trying to remember all of first year. We had a guy here that taught property first year, who I think is not here any longer. I don’t think he stayed pass that year. He was a visiting professor, he was another southerner I think either a Texan or from Arkansas, Buzz Arnold. My first year I enjoyed his class, the most. Maybe also to because my interest had been leaning toward urban planning, city life, and real estate issues, (those issues) always will be of interest to me in one way or another. I found his course interesting just in terms of garnering more information about real estate, titles of property, exemptions, things of that sort. Even to this day I think back on things that I learned in that class that are helpful to me in my work at the city. I think my first year, his class was probably the best class, the one I enjoyed the most. Other than that I would just point to Judge Higginbotham’s courses. The rest of the time, second year I really don’t remember anything all that spectacular. And third year, by third year, you know it was so hectic the last year just trying to do all the things that you need to do to graduate, and I had gotten pregnant, it was busy.

AEW: Do you remember a lot about the first year? Do you remember the first time that you were called on, and in what class?

CEW: I remember various experiences in different classes, but to say that I remember the very first time (I was called on) I don’t know that I do. It might have been torts, and that is a class, that if you talk to other people who graduated my year, I guess my second favorite class would have been torts because at that time we had a ( ) guy, a well known scholar, Capron, he’s written books on torts and so forth and so on. I think he left Penn and went to either Yale or Harvard. His class was immensely enjoyable and I would think that probably my first time being called would be Professor Capron in torts. Professor Reitz didn’t call on me that much, he pretty much was, he kind of went, he did the sequential way, he was very much methodical, I’ll say. So you knew when it was going to be your time, and so if that was the case, you were prepared, you knew it was your time and you knew you were going to have to say something. But I think it probably was in torts.

AEW: Let’s talk about the student body here at Penn. Were you a member of BLSA, or any other student activities or organization?

CEW: I was a member of BLSA and I thought we had a fairly active student body and I am trying to remember, I don’t want to take credit for something that isn’t really ours, but I know it was within if not my class, within two years of my class, that we started hosting the Sadie T.M. Alexander dinner/scholarship. That was very much to kind of say that we are here, we have contributions that we’ve made, we want to have our legal scholars recognized, and we have someone that we can point to and be proud and say that this is a road that we can travel and succeed, in an environment that is not
primarily of our making. I remember attending those dinners when they first got started, and the most memorable dinner, and I don’t remember what year it was.

But the one that I thought made the most impact on me and really kind of let me know that I had chosen the right career path and that I was happy with my life (and) career choice, was the dinner in which Judge Juanita Kidd Stout was a guest speaker. She again was such a remarkable woman, and spoke so eloquently and with so much determination and a sense of pride to motivate you to always do your best and she talked about something that I try to tell my son continually, that you need to live a life of purpose. She said that she grew up in a house where her parents used to tell her at the end of the day, at the end of your life, you want to ask the question: Did you have a purpose? Were you useful? Is anybody going to know that you were here? Did you count? Did you matter? And those are the kind of questions that she talked about, and it was so moving, to me anyway at that dinner, that I continually think back on that. And she was such a lady, and I always enjoyed every exposure and experience with her. She is another one of our jurist whose is now deceased, but she made quite a mark, I think, on Philadelphia and certainly on those of us who were there at that time.

MONTGOMERY COUNTY COURT OF COMMON PLEAS (JUDGE HORACE A. DAVENPORT)

AEW: We’re going to move on now to questions about your clerkship, or what made you decide to take on a clerkship?

CEW: Well you know its funny in life sometimes decisions are made for you, its not that you actually have a lot of choices or that choices and things you plan in your life actually come to fruition. The clerkship with Judge Davenport out in Montgomery County was really one of those kind of happenstance kind of things. I had said that I had been pregnant my last year of law school and I had stayed home with my son, partly out of choice, but partly because I had not done all of the things I should have done to kind of get myself ready in the mode for ( ) and there were issues having to do with childcare and my ex-husband and a lot of other stuff. So I stayed out for about a year, and then when I begin to look for a job, I did the usual things in terms of sending out resumes and going on interviews. And then I had been, I don’t know if I had been at the law school or how exactly I came to learn of this, there had been a Penn student who was clerking for him, a woman I had actually known, had accepted a clerkship with the judge, but who had not put all of her eggs in one basket, and had other things out there. She had been accepted to clerk down in the Virgin Islands, and so clearly as between a clerkship down in the Virgin Islands and Montgomery County in Norristown, you know I think the judge was on the outs. So, he was not very pleased, and because she felt very accommodating, and because he had initially made the offer to her very early on, and he thought that he could count on her, so then she promised that she would help him find a replacement. So she came to me and said I really do think you will enjoy this experience, I think it would be perfect for you, she kind of sold me on this. You know, it was beneficial for her and beneficial for me at the same time. So that its how came that I clerked for the judge, through this particular Penn student who was going on to sunnier and more pleasant, I don’t know if its more pleasant, but its definitely sunnier.

AEW: Well, did you enjoy your time clerking?

CEW: I did, I did immensely. I’m fortunate in my life that oftentimes the relationships that I’ve developed, whether professional or personal tend to be long term and enduring relationships. I had that relationship with Judge Higginbotham, from the time I met him until the time that he died. I have that relationship now with Judge Davenport. And spent again very, I would say, good years with him. (It) was very much what I think a clerkship ought to be in terms of tutelage, a training, learning the ropes
and sheparding you in the right direction, and just really being there to help mold you as a young lawyer, and he really did that for me. I think at that time my father had died, and I think the judge might have been in his sixties when I begin clerking for him, but in any event he took on this father role for me and he was very, very helpful in terms of my personal life, in terms of interacting with my son, inviting me over for Thanksgiving dinner since he knew that my family was in Florida. And his secretary Naomi was also a real treasure. So I became part of this extended family with them so I have nothing but good things to day about this experience. And if the judge wasn’t training me, Naomi was. She certainly was an example of one of those secretaries that really should have been a legal assistant, or even maybe perhaps gone to law school because she knew more about the ins and outs and the practicalities of pleadings and forms, and where to file, I mean, the kinds of stuff that they don’t teach you in law school. You can learn the books, but, I mean, some of the day to day operational, administrative things your never going to learn that stuff in law school and you need somebody like a Naomi, you need somebody like a judge to tell you what to do.

AEW: What kind of cases did you work on during your clerkship?

CEW: It was a two year, he at that time he was requiring a two year clerkship commitment. So the first year he did civil cases, and the second year he was assigned to family court. At that time the new 1980 divorce code was fairly recent and so there were a lot of cases involving the interpretation of the divorce statute. Especially what was deemed to be marital property. Back in that time there was a whole ( ) of cases having to do with whether or not professional licenses could be deemed marital property. And the judge had at least two cases that I recollect that were very key in that whole development of the case law around those issues. It was a good experience. And I think Montgomery County had it right to rotate their judges. I think you kind of have to stay fresh in the law, and I think on the one hand you develop a certain expertise in some areas. They had a judge who for years did orphan’s court and he didn’t rotate, but everybody else did. I think it really gives attorneys a chance to the extent that they think that this one judge they don’t particularly get the best shot with, you don’t have to think your going to always have to go back before that particular judge. It also gives the judge a chance to do a different series of cases every year. For me as a clerk, I liked that, I don’t know if I would have enjoyed as much if we’d have spent the whole two years in civil. I personally enjoyed the fact that I knew that we were going to be on one bench one year and another bench the next.

PRACTICE (CITY SOLICITOR’S OFFICE/TAX/BANKRUPTCY)

AEW: Moving right along. Your first position. (One of the reasons that I wanted to interview you is because after I graduate in May I am going to a tax firm . .

CEW: Oh!

AEW: . . . and I just enjoyed the tax class that I had here and I did a little bit of tax assignments throughout my two summers. So, what piqued your interest in tax? Or how did you make that move from the clerkship to the city solicitor’s office?

CEW: Well, as I say, few things in my life have turned out the way I would have wanted them, and this is no exception. I mean, it truly was one of those things where I knew I had a two year commitment with the judge and I knew I needed to transition away from the clerkship and I had started sending resumes out and also I had run into some classmates from, I think I may have been at a Sadie dinner in fact, and run into a woman named Vanessa Lawrence who was then a deputy city solicitor at the city solicitor’s office, and she was asking me what are you going to do after your clerkship and I said that I am still looking . . . . and I toyed with the idea of staying in Montgomery County for a
while. But as I said I ran into this former classmate who was at the city solicitor’s office and was saying oh you know our office is really doing a lot of great things, we’re looking for new attorneys. I don’t know if you have any interest in tax but that’s where we’ve got the expansion going now because we’re trying to increase revenues, we’re trying to do this, we’re trying to do that, why don’t you consider applying.

Now of course, unlike you, I didn’t particularly relish in, when you asked what law school was like, I took my tax classes I think second and third year, and I didn’t particularly (like them). They were the most boring. The most laborious. Why would they require us to sit through (these classes). So it was torture for me. So tax was not my first love. It was not something that I thought I would ever have an infinity for or particular desire to have as a career path. And I guess the only thing that saved me there is that the work that I do isn’t directly tax in the typical sense that you would think of, I guess at the tax firm your going to.

At our office the tax work is more toward meeting projections to increase revenues, to provide city services to the city of Philadelphia. It has to do with various enforcement and collection initiatives, whether it be through a sheriff’s sale process or through a mass litigation program that we set up in municipal court to sue for delinquent taxes. So I think somewhere for me that became a happy-medium. The idea of doing tax litigation, without the tax per se as it was represented to me in Federal Taxation I and II, was not at all appealing. But, Vanessa insisted that I should try it, and I interviewed and (was) ultimately selected, and even when I was selected and hired, I didn’t think I would stay. I thought, well, it will be my entry back into Philadelphia, and I’ll go and get some more experience and kind of use this to get to where I really want to be. But then I got there, and as I say the happy medium for me was that I didn’t have to do tax in the traditional sense. I could do some modification, some variation on tax that related to our taxing structure. Clearly I had to learn about the Philadelphia code, and the internal reg(ulation)s and the department of revenue and so forth and so on, but it wasn’t the nuts and bolts of tax, as if you were dealing with an accountant or one of the firms that kind of take on the high profile tax cases. And so for me the happy medium wound up being that I could be effective in generating and collecting taxes and not necessarily so much involved with the litigation piece of it. There were cases, clearly, you had to work your way up, and you took assignments as they came along, but as things evolved, it wound up being more of a collection revenue aspect as opposed to, you know, the Supreme Court, Superior Court tax arguments.

AEW: Do you remember your first trial at the city solicitor?

CEW: It wasn’t, it was what they call the arbitration (panel). Philadelphia has a compulsory arbitration mandate that anything under $50,000 goes to this panel or lawyers, or your peers as opposed to a judge. So you present your case to this panel in an arbitration setting, informal setting. At that time they were being held at 1234 Market (Street), but now of course there at 16th and Market, I guess. But in any event, I do remember that arbitration, and oh my God, it was . . . I had wanted a witness from the department of revenue, that witness was not available. I’m like Oh God!! It was terrible, I got one of those split decisions, they ruled in favor of one count on the action and not on the other. I wound up appealing it, and then on appeal we settled it. But, it was one of those things where everything that could have gone wrong, in terms of having a prepared case, because once your witness doesn’t show up, then I (was) trying to get documents in as business records in and I don’t have anybody to authenticate them. It was terrible.

AEW: Did you feel like your clerkship prepared you for that experience? Were you nervous? I guess since it was a panel, it was a little different, but were you nervous at all?
CEW: I was nervous. But my nervousness was really heightened by the fact that I had prepared for this witness to show and all of sudden she wasn’t available. She claimed she thought I meant another day, and I’m like how could you think that, anyway. It was really being flustered by the fact that what am I going to do now? That I don’t have anybody, I was on the phone frantic trying to get somebody to come over and I line up somebody else to come over but by the time they got to the center, you know, we had already called in, so.

In terms of preparation I think the clerkship prepared me, and I think this is what a clerkship does, I would think for most people that have that experience, it gets you familiar and comfortable being in a courtroom. I think once you’ve been on that side and get to sit and observe the judge interact with lawyers, you get to see the tenor of how he conducts his courtroom and see the interchange between the lawyers and the judge or you see how they put on a case, that gives you a certain, I think, heads up, in terms of just how you do things. How you conduct yourself. How you put on your case. I don’t think substantively the clerkship helps you, because my clerkship certainly didn’t have anything to do with taxes or tax collection. But I think the fact that I had spent so many days in the courtroom interacting with the judge, being part of settlement conferences, being in that whole environment was essential to the extent that it help to erase some of the initial nervousness that one might get in putting on your first case.

AEW: What do you think makes an attorney an effective advocate in court?

CEW: You know, I think other people may disagree, but I happen to think that you have to be a good, if not, an excellent listener. I think so often, my judge always critiqued lawyers who appeared before him, and I had this experience just watching the exchanges. I think as lawyers, we’re often, especially when we’re trained in law school, we have that brief and moot court argument, we are so geared toward getting your point across, your side. You want to put your case on, put your facts in, and your arguments, you’re so gung ho to do that, its almost like tunnel vision. You have one goal, one motivation and that’s to get that argument in. But, you know, if you’re very astute and if it really is the kind of judge that really forces you to, kind of, interchange, if you listen to what is being asked of you, and kind of pick up on where... if he’s asking you a question about something that is a weakness in your case. You need to deal with that. And that’s going to give you some sense of where he’s going. And if you have not pleaded in to persuade him or to help him not view it as a weakness, I think, if your listening and being very astute, that’s the best means of being the best advocate for your client. Because, then your not so much focusing on, I think it takes the personality out of it, I think all of us as lawyers have egos, and its hard to put the ego aside and say well I know the law as well as... That’s not your purpose as an advocate, and I think that means you have to really kind of step back and be attentive to what is being said. Even if its just with the client before the case, if its with a witness, if its with a judge with questions coming at you. I think being a good listener is really key to being a good advocate.

AEW: Do you have a most memorable case? A favorite case? Or a case that you want to talk about that you have not talked about so far?

CEW: I guess, there have been a lot of cases. But in terms of the one I think I was ultimately happy with, because it involved a lot of time and hard work, I wound up... one of the advantages and the things that I like about my job at the city is, in the very beginning when I first joined the office, each time I thought I had learned a particular unit, or regulation or asked what the assignment was, and I thought, well I really don’t want to learn about that, or I really can’t stretch myself more than that even
though there was more to learn, I'd get assigned to a new task. And so during the course of those years I wound up being assigned to the head of our bankruptcy unit and in the context of my bankruptcy practice I had a series of cases that wound up going to the Third Circuit Court of Appeals.

And I think when you ask about most memorable case, it's a case that is premier in my mind has to do with a case that was in Bankruptcy court and went up (to the Third Circuit). It involved a water customer of the city who had filed for bankruptcy, chapter 13 petition, who had run up a lot of water debt. I had filed on behalf of the city to approve a claim as a secured position, vis a vis, the city had filed against the property due to the delinquent charges as well as a personal judgment we had against the chapter 13 debtor. Turns out that at that time CLS was very active in advocating the rights of its clients and did some research and found that the way in which the city perfected its lien was not in strict compliance with the then existing law. They then filed a challenge to secured status of my claim, and tried to avoid the whole recovery on the part of the city against the chapter 13 debtor, by claiming that the lien had not been perfected, and if it wasn't perfected than it wasn't secured, if it wasn't secured than we couldn't have a position to collect. So it wound up being a trilogy of cases that we call Akins I, Akins II, and Akins III (cites), because it took me three times up before the Third Circuit before we got it right. And ultimately, we had to go back to the state legislature and get an amendment of the statute to afford a peronitory the ability to file liens in a certain way that would afford notice to a bona fide purchaser which was the basis of the attack because we hadn't perfected in strict compliance there was no way a bona fide purchaser would have notice of our lien, a bona fide purchaser couldn't have notice of the lien then it couldn't be effective against anybody else. That case is the one that sticks out in my mind we ultimately were able to prevail on a third time around. It took me three times, but you know, I was persistent and persistence pays off.

AEW: After reading your resume I see that you were in the bankruptcy department and the tax department. Which one did you enjoy more? I would guess that you would say tax only because you are the chief deputy of the tax unit.

CEW: Well you know, I've been in tax for the duration of my career there and I didn't go from unit to unit to unit. The difference in my position now is I really don't have a caseload anymore. I'm rarely in court, I'm more in a managerial posture. Once I became chief in, I guess, 1996. So, I think in every job you bring to it what you get out of it, and the job is what you make of it. I thoroughly enjoyed the time I spent doing just tax collection. I thoroughly enjoyed my work in the bankruptcy unit. I thoroughly enjoyed my work with water. Now that I am a manager, I find that challenging. Not so much from a liberal perspective, but more so just because, when you're a manager you have to deal with so many other . . ., especially in our office we have two unions, two civil service contracts that we have to deal with, and that situation in and of itself lends itself to a different managerial tasks than if you were a non-union shop. And I think personalities, no, not personalities, I mean people skills are far more important in the context of a managerial role because there are oftentimes so many different people you have to deal with on a daily basis, so many issues. Among them having to deal with personality sometimes. That you are really called upon to develop in areas that you are not always called on to develop when your just doing case work, or research or writing briefs or things of that sort. I think I probably enjoy the managerial role more than I enjoyed the tax collection and the trial work.

AEW: ( ) How many attorneys in your unit or in your department?

CEW: I think there are 12 perhaps 13 attorneys all together. The office is comprised of attorneys and then we have para-professional managers who are, some of them are civil service, most of them are civil service managers, and some of them are exempt managers. Then we have a legal assistant and
then we have a special hybrid of civil service staff called a tax analyst, and they are, that’s a job specification created specifically for our division so that folks can learn the Philadelphia code, learn about local taxation, learn about the department of revenue general regulations as they relate to taxation and various tax statutes, and to promulgate taxes and collect taxes. So those folks are probably, I guess, the biggest group of employees in the office and they are unionized. And then under them would be our general support people. All together the unit is just shy of 100 people, somewhere between 93 or 95 folks.

AEW: Now with the tax analyst, are they college grads?

CEW: They tend to be college grads.

AEW: I was going to ask you a question before when I thought that tax was a big thing for you and that you liked it early on, but I still want to ask because its just an observation that I felt like I made during my job search, and going around, because I really like tax and I wanted to do tax. I interviewed with a lot of Philadelphia law firms, and I was like I only want to interview with the tax department and I guess trusts and estates is okay. But what I saw was just a lack of minorities, a lack of women, in tax law just in general. Do you, not, know why, or do you have some sort of grasp of why there is such a low number of minorities of all sorts? The firm that I am going to, there is one female partner, and one partner of color and he is an Indian male.

CEW: Wow!! Our world is, what it is. I don’t think we can put aside the effects of racism. I don’t think you can put aside the effects cultural kinds of prohibition. Just like I felt the need to go to Morgan (State University) to feel a kinship, an infinity, and be familiar and around people.... I think, you know, we have to accept the fact that people of like kind like to be with people of like kind. That’s reality, and it’s one of human nature. I don’t think it explains why we find so few minorities in tax. I have to say that in my years at the city, we are active members of the local and state tax bar, and I remember going to that very first meeting and out right, I think I walked in and it was lily white. I don’t remember seeing a single person of color, and I think there were few women. They were predominantly white males and that is still true, predominantly, I think there have been a few changes. Clearly things are changing, but in very minute portions I would say, and that is unfortunate. Why it is, I don’t know, I just think it’s just the way the game was created, I think it’s the way the game is played, I think when they are recruiting they are looking for people that look like them. Because it has always been white males, I think they look for white males.

Also, I think there are certain biases in our culture with regards to certain subjects, and the same way we don’t always run to courses like math and science. Anytime the very thought of tax, either folks are running from tax debt, or they don’t want to pay their taxes, something, its just something about tax that just doesn’t say “come follow me”, it just doesn’t. I think some of it is perception on the part of minorities, that either it’s not some place where they will feel comfortable, or it’s not a subject matter that they think they have a particular, I won’t say fondness, but even an ability to do it. I think that’s perpetuated, and (you get) “Oh no, not tax. You can’t handle tax, let’s put you over here.” All that cubby holing and putting people (places) and not letting people develop their innate talents and spread themselves and challenge themselves to see if that is something that they can do. Only thing I can say is that I am hopeful that the changes that I see can be expounded, and in a few years or more people like you will start pushing that envelope and open those doors and when you get there start reaching back and bringing in more people that are of your like kind. And in that way hopefully there will be a change that we can all look forward to. It’s the reality. I see the same thing.
I had the solicitor, former Judge Diaz, he asked me to set up a meeting recently with a very prominent tax partner at a firm here in town, and he was going to bring his client in, or a principle of the client, and was very secretive about what the nature of the meeting was, but clearly wanted to come in and talk. And I say that to say this either when they come to my office or if I take a meeting and go to their office I am looking at white men, invariably, and in this instance, you know, he came in to talk about a factual situation that could potentially result in a heavy BPT (business privilege tax) tax liability for his client, vis a vis changes that were made to the retroactivity of regulations relating to last year and 2002 having to do with . . . there was a time if you filed a business privilege tax return it was an advanced filing, and if you filed 2002 and you discontinued activities in Philadelphia you would get a refund at the end of the calendar year. Now they changed, in November I think the legislation says that, so that the new, (if) you’re not going to file an advance it would be due the following year, so the changes are going to adversely impact this guy’s client. But when he walked into my office with his entourage, every single person was a white male. I think he knew who I was, because I’ve dealt with him before. And you would think, I’ve been in meetings where is they know that they are coming to meet with me, and they know I am a black woman, if they think it behooves them to have a black associate, they bring a black associate. I don’t think he had no black associate to bring. But anyway, let’s hope that things are going to change.

AEW: I guess its weird to me, other people’s perception of tax, I’m a third year and I have 1L’s ask where are you working next year, and I tell them at a tax firm, and they look at me like where’d you get that, why are you doing that. I don’t know, its interesting to me, but I definitely agree with you. My firm is majority white males, but I think they were even more excited (because I am a black female) and that was one of the reasons why I liked the firm so much and I wanted to work for them and they were like

AEW/CEW: you want to do tax!!

AEW: I really like it.

PRO BONO
AEW: Let’s move on and ask you questions about pro bono. I see on your resume that you have an affiliation, or are in some way connected to the Consumer Bankruptcy Assistance Project (“CBAP”) could you tell me a little more about that?

CEW: Well, it’s a pro bono organization sponsored out of the Eastern District of Pennsylvania Bankruptcy conference. One of my solicitor’s was a former boss of a guy named Joe Duretsky, he is a prominent bankruptcy practitioner here in town, at Hangley Aronchick, and when he became solicitor he was very active in pro bono work and encouraged all of us in the office to engage in some form of pro bono activity and because he knew at that time I was in our bankruptcy unit, and in fact I had known he before he came to be solicitor, through the bankruptcy bar. So he encouraged me to become active, not only with this organization, but with the bankruptcy conference and I did, and I remain active. And in fact next year I am going to be president of CBAP organization. It’s a two year term, right now it’s a woman named Virginia Kelbourne (?).

It was put together to assist low income families, principally single mother, women head of households, who were struggling. Oftentimes you know didn’t have proper child support, had very limited means, but yet would incur huge debt sometimes city debt that having to do with water, utility bills, or credit card debt. It is amazing to me how many people who don’t have jobs (have credit card
I'm like, "how do you wind up (with credit card debt)." And if it wasn’t credit card, it was something that had to do with the hospital or medical bill, some situation that had forced this women into bankruptcy and she needed it to help her out. So it is designed to assist them in getting the benefits of the bankruptcy code, which is to give that person a fresh start, help them get there financial house in order, go in and file the petition, get them the breather they need from their creditors so that they can back off and give them space to maneuver and try to work out plans to restructure the debt in many instances. So that was attractive to me, the only downside for me was making sure that there wasn’t a conflict with my job at the city solicitor, because just about everybody that files in this district owes the city of Philadelphia money. But, you know, its possible to find ways to serve in a pro bono fashion and not encounter those conflict issues.

So that has been my experience with CBAP. Its been rewarding in that way, helping people, you know some of the people wind up being not only single women and head of household sometimes their immigrants, we’ve helped a lot of people who’ve come into the country who have language deficiencies, who don’t speak English well enough and who’ve gotten themselves in poor financial situations because they just didn’t understand what they were engaging in. So, its, I find it helpful and satisfying to help people get themselves disentangled from situations that really are usurious because interest rates are being assessed so high or just unfair from the beginning to take advantage of a person in such a way, or a number of things that could have happened and people just don’t deserve that kind of treatment. And they have every intention of paying a bill and being conscientious, but things don’t always allow them to do it, things are beyond their control.

AEW: Has that been an important part of your career, participating in pro bono activities, or allowing yourself to have time to give back and to participate in an activity that is rewarding to you, outside of your job?

CEW: I think probably more so in the last five years. I think before that I think it was difficult to find, I did other things, I joined, for a year, maybe 18 months, the mayor’s program on literacy, and I actually went to a training class to learn different learning techniques and took on, I think I had like three “clients” who I was teaching to read. I was trying to do that in part because of the speech, dinner lecture with Judge Stout because she was encouraging people that you’ve got to be useful, you’ve got to give back, you’ve got to let people know you were here and that you served a purpose. So that was the prevailing kind of thought that I am trying to make sure that I stay on that path. A lot of the restrictions, or lack of pro bono, even after the Judge Stout dinner lecture was in part because I myself was a single mother raising a child, and I had, there’s only so much time in a day, there’s only one me to go around, and you know, sometimes when you’ve put in a full day at work and then you have to come in and help a kid with homework. You’ve got to be involved with extracurricular activities with that child, you’re just tired, I was tired. I was like, “I am doing the best I can here,” and so I’ve said to myself when I can do better, I will do better. So that’s kind of the way that I’ve reconciled in my mind.

I’ve always felt (its) important to reach back and to try to do something and to try to contribute, but I recognized the limitations on me physically and on my time and so as long as I was raising my son, I know I wasn’t as active as I could have been. But, then when Joe Duretsky came to our office and he was very much advocating to do this, and do this, and he was affording us the time. Often in this city there are so many restrictions on what you can and can’t do, and if you don’t get the encouragement from the top, from your boss, that this is something that the department is going to support and sponsor, then its not something that your going to really push yourself to do, most times. But here was a source where he was saying not only will he support you, but he would facilitate certain things for you, he would afford the time, he would, he just made it so much easier to make that
decision and incorporate it into your lifestyle. And so once he did that than I really think it really
started me down a trail where I tried to stay active in organizations like CBAP, and tried to participate
more regularly. And so, of course as my child was older by 1995, he was 15, 16 years old so it was
easier.

AEW: When you were at Penn did they still have the 80 hours pro bono requirement?

CEW: Oh no, absolutely no. I mean we had clinicals and we had people talking about the importance
of pro bono activities, it was always here, but it was never, I think, formalized. I don’t recall it being a
requirement of graduation that I have that. So I think it was something that came after my graduation
in 1980, I would say, ’82 maybe.

AEW: How do you feel about that?

CEW: I have mixed feelings about it actually. And I’ll say that because, umm, . . . I think, clearly,
when you’ve been afforded a lot of opportunities and blessings in your life, I really do think it’s
important to acknowledge those and to try to be helpful to other people. I realize that as a truism and I
think it should be true for everybody. But having said that I think sometimes on the other hand, when
you, you can’t force certain behavior and I think if you require people to do something that would not
normally do, or have no interest, or no inclination or desire, not even a germ of any interest to do that.
Then I think what you do then is foster something that is not very helpful in the long term, and for
those people who are so inclined, because I do believe that folks that want to find a way around
something do so.

And what I am referring to is, one of my managers recently said to me when we were asked
about taking on a student to volunteer to satisfy this requirement, well, I don’t know if I want to do that
again. Because one person gave this manager as a supervisor and said that this person had spent X
number of hours during a semester at our office and this manager tells me that he never, ever saw this
person, ever. And so I think the downside of it is that when you force people to do something that they
would not ordinarily do and yet it is a requirement to achieve something, to obtain the degree, and
(after) all that money, Penn is not a cheap institution as you know. They’ve invested money and spent
their time and you mean to tell me that the only thing that prohibits me from getting that certificate is
that I haven’t done all these hours? Then you get into these arcane and arbitrary situations where
people are forced to do silly things. I mean I think it is horrendous of anybody to represent that you
did so many hours when you know darn well this person hasn’t been there. But this is what this person
did. And then, it came about at the last minute, close to graduation. The person is frantic in my
manager’s face like “I won’t graduate! I’ve gotta have this certification!” So the manager then
worked out a compromise with this person the manager and said, “Okay I’ve never seen you before
today but I will sign your certification and allow you to go forward if you do X, Y, and Z.” So then he
came up with, or made (these projects) and for like two weeks this person had to be in our office
emptying file cabinets, doing . . . that is not pro bono work! So, I think it has the right sentiment, I
think it has the right motivations and I think it has legitimate interests, but I don’t know if it behooves
the University to make it mandatory, and not mandatory to the extent that they have. I think that’s a lot
of hours.

My major criticism is that I just don’t think that you can force behavior. I think people have to
come to a realization that this is something that they adopt and want to support. And as long as people
think they are doing things at their own will your going to get a much more cooperative, willing
participant, then if you’ve got a gun to their head. It’s a tough kind of thing, and it’s a balancing act.
If it were me, and if I were an administrator at this university I would not make it mandatory. I would
back away from the mandatory and I would strongly encourage it and try to build in other motivators. I would not deny the person the degree, but I would make it more attractive in other ways. I don’t think I would make it quite so many hours because everybody can’t commit that kind of time. Everybody does not have the same sensibility, or the same interest in doing that level of commitment. And if its not genuine you wind up doing these artificial things like the guy who did the file work. That’s not helping any poor person, that’s not helping anyone advance any interest other than perhaps cleaning out our file cabinets.

**AEW:** Does the Pennsylvania bar require their attorneys to have mandatory, or is there some mandatory requirement for the Pennsylvania bar? I thought, well I think a lot of here (at Penn Law) assume that the reason our school has it because a lot of the state bars require their attorneys to participate in pro bono work. First year, they don’t encourage you to do it. You want to go to class, you want to study, you just don’t have time.

**CEW:** There is a lot to do the first year.

**AEW:** Second year when you come back your doing OCR (“On Campus Recruiting”), your recruiting, your on a journal, your running around doing all of this stuff and your like, you know what, I still sort of don’t have time. And then the third year, your taking the MPRE, your filling out your bar application, its like, but I still have these 80 hours. I lot of us are like what should we do, or what can we do? Luckily enough my mother is a teacher and I am teaching this little law class at her school, which is very sporadic. The class is two hours, so I only get two hours every time I go and I have to do it a lot. I was just under the impression that a lot of the state bars require their attorneys to have pro bono hours, or is that the case?

**CEW:** You know, that’s a good question, but I don’t believe so. The only thing that I recollect when I get my certification that says you have to have so many hours, you know we’re in different classes, I think they are called groups, and we are in certain groups depending on your graduation period. I think I am in group 2, so there are different cut off periods when you have to have your mandatory CLE, continuing legal education, credits. I don’t recall any of them having to do with pro bono. Among those CLE credits you’ve got substantive and ethics. The bar associations encourage. Its encouraged, but I am not aware. But I have not, but I don’t want to misquote. Then again in my view if its not required to maintain your license as a lawyer than why is a law school requiring (it as a mandate).

**FUTURE/GREATEST ACCOMPLISHMENT**

**AEW:** I have a few more questions. Personal questions, or future questions to conclude. To date, what do you feel is your greatest accomplishment?

**CEW:** My son.

**AEW:** How old is he?

**CEW:** 22.

**AEW:** He grew up in Philadelphia?

**CEW:** Yes. I feel like a transplanted Floridian. He does not feel like a transplanted Pennsylvanian. Now he’s living in Florida. He’s become a Florida resident and he’s in school in Tallahassee. He has no desire to come back to Pennsylvania. Eventually I too will be in Florida. I am very proud of all
that I’ve been able to accomplish in my life, and very happy with my level of education and my career choices, and all the people that I’ve met and experiences that I’ve had. But I wind up being one of those really sappy women who will look back and say, I unfortunately had two failed marriages, but I am very happy with my son. And I wish I would have had more children, but it just did not work out that way. And so for me, when I leave this earth, I hope to leave it better off because I left a son behind.

AEW: Where did he go to school? Or in what part of the city do you live?

CEW: I am just above Clark Park, at 45th and Kingsessing (Avenue). I’m just on the border of West and Southwest, I think Southwest (Philadelphia) actually begins at 46th (Street). We’ve been there, Mark was born in that house, I’ve been there forever it seems. When he was here he attended George Washington Carver (public high school) at 17th and Norris (streets).

AEW: I’m familiar (with the school). I am a native Philadelphian.

AEW: Is there anything that you would have done differently in terms of your education or professional life?

CEW: Wow, that’s one of those . . .

AEW: It’s loaded.

CEW: You know you think about that poem, what is it, Frost that talks about the crossroads. You can’t second guess yourself in life and so I try not to look back often. Clearly there are times in my life where you exam would my path have been the same had I done X. The thing with my father, for example, had I gone to Bethune-Cookman would I have become an attorney? Who knows? Had I decided to stay in Florida and attend the University of Florida? I had met my son’s father my senior year in high school and so I think, in terms of change of path and doing things differently, I think, probably had I attended University of Florida, I’m not sure again I would have become an attorney, but I probably would have still married my son’s father. I would have probably still had my son, probably other children. But who’s to say?

Had I not met Harry Burney. Had he not have gotten me the application. He even got them to waive my application fee. Had he not done all of those things I know I would not have been at Penn. Had I not been at Penn, I would not have met Judge Higginbotham. Had I just not met Judge Higginbotham I would certainly never applied to law school. I would certainly not have applied to Penn’s law school. There are all those things in your life that kind of make you wonder if you’d gone a different path what would’ve happened.

AEW: Last and final question, what advice do you have, drawing from all of your experiences, for law students and young lawyers as we enter the 21st century?

CEW: You know, I think so much of life comes down to the simple, basic stuff. I think you have to be true to yourself. I think if you are fortunate enough to know you have a passion in life you have to follow that passion. And I think you know, that old adage that if you treat people the way you want to be treated. If you do all of those things, I think you are good to go.

AEW: Thank you very much. That’s the conclusion of the interview.