

# University of Pennsylvania

## Law Review

FOUNDED 1852

Formerly  
American Law Register

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VOLUME 122

APRIL 1974

NUMBER 4

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### PAUL W. BRUTON

BERNARD WOLFMANT†

In April, 1946, my class of World War II veterans entered the Law School to confront a first term curriculum not like any before or since. International Law was one of our required courses, and our professor was Paul W. Bruton. To us, International Law was his field and a must. In September, however, now veterans of another kind, we returned for a new bevy of courses that included Torts, with Professor Bruton again at the podium. Still later we discovered Taxation—Federal Income, Gift and Estate, State and Local—and it was Professor Bruton who taught. It did not surprise me when I learned subsequently that he had also taught such arcane mysteries as Bills and Notes and was as profound in Constitutional Law as in Taxation. Today law teachers stay close to their specialities. Few ever could teach around the curriculum with the depth, the care, the love and the success of Paul Bruton.

I have been fortunate to know Paul for twenty-eight years—all of my years as law student, practitioner and teacher. I cannot blame my becoming a tax lawyer on Paul, but I can thank him for helping me appreciate the exquisite pleasure that comes from reasoning through the most complex of statutes and practicing the art of urging and anticipating decisions that result from the dynamic interplay of judges, Commissioner, and Congress that is the process we call taxation. Always understated, Paul has been the model teacher—probing, critical, understanding, knowledgeable, gentle, firm, open-minded, and forever reasoning and reasonable.

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Paul's pervasive impact has come largely, but not exclusively, through his teaching, his published scholarship and his friendship. Throughout his professional life he has in one way or another served the public directly, as a tax attorney in the Office of the Chief Counsel of the I.R.S. in the '30's; as the O.P.A.'s Chief Price Attorney in Philadelphia in World War II; as the first Chairman of Philadelphia's Tax Review Board from 1953 to 1959; and most recently as Consultant to the Tax Reform Commission of the Pennsylvania House of Representatives. I appeared before Paul and the Tax Review Board he chaired when I was a private practitioner, and it was a frustrating experience: When Paul sat it was nigh impossible for me to win a case that deserved to lose.

Paul's collegueship when I was new on the faculty and now, his sense of values, his love of the law and the rights of man, and his devotion to the University of Pennsylvania Law School have added something special to my life as professor and as dean. What he has given me and others is deep and not ephemeral. He is ballast and judgment and stands for principle, and he is warmth and kindness. His retirement means that future students will be denied Paul Bruton as classroom teacher, but only as that. For years to come he will be in office and corridor, and forever in the Biddle Law Library and the other great law libraries of the country.

In this issue of the Review, dedicated to Paul W. Bruton, the editors and authors salute a friend, the Biddle Professor of Law, and they do so appreciatively and humbly in his medium of word and scholarship.