PAUL W. BRUTON

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It hardly seems possible that twenty-eight years have passed since I first met Paul Bruton. But then, time plays tricks on all of us.

The occasion for the meeting was my seeking him out to discuss a comment on a tax case which I had been assigned to do for the Law Review. Throughout that discussion and the many others which followed it, Paul showed all the patience, perceptiveness and quiet wit which were his hallmarks as a teacher.

Paul's classes were models of painstaking preparation and organization. His questioning was incisive, and he insisted upon rigorous analysis of cases, the Internal Revenue Code and the Treasury Regulations. Realizing that in the basic income and estate tax courses one could not hope to cover the whole field, he concentrated on the intensive examination of those basic tax concepts which would enable the student to understand the federal tax system and which would prepare those who chose to pursue the subject for later, advanced courses.

Paul presided over his classes with quiet authority. He was able to evoke student participation almost effortlessly. This was due, I think, to his own obvious interest in the topic at hand and to his gentlemanly treatment of each student. He did not hurl thunderbolts. He preferred the penetrating question or the lucid observation. His humor brought forth appreciative smiles—not loud guffaws.

Taxation may be one of the two certainties of this life. But most people do not have an innate desire to study its intricacies. Interest in taxation is an acquired trait. Teachers like Paul Bruton are indispensable to its development and cultivation.

My own education at Paul's hands continued during the five years that I was his colleague on the Law School faculty and shared with him the teaching of the courses in taxation. He never tired of my frequent sallies into his office to get the benefit of his insight and experience about any problem which I found particularly knotty. When we worked on revisions of Cases on Federal Taxation, I learned much about teaching—which may or may not have been apparent to my own students. I learned even more about decency, fairness and open-mindedness.

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The Law School has been fortunate in having had Paul Bruton's dedicated presence for so long a time. His many students have been fortunate in having been exposed to his fine mind. I, personally, have been most fortunate in having had him for a teacher, colleague and friend.