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DEDICATION

PROFESSOR FRED W. PEEL, JR.

Professor Fred W. Peel, Jr., our Ben J. Altheimer Distinguished Professor of Law, retired from full-time teaching at the close of the 1986-87 academic year, and this therefore seems an appropriate time to recognize his enormous contributions to date.

Fred was born in Junction City, Kentucky, in 1918, and, with the exception of a few months in Indiana and one year in California, lived in Kentucky until he was graduated from Danville High School. Fred's academic bent may have been partly a matter of heredity. His formal education began in Pryse, Kentucky, where his father was office manager of an oil refinery. Because the public schools were not good, the oil company had arranged for the schooling of its employees' children. The "school" was a one-room temporary building attached to the Peel house, and the only teacher was Mrs. Peel.

Fred received his undergraduate degree, *magna cum laude*, from Harvard College. He majored in government while taking a large number of courses in economics, an academic interest he was later to pursue as a graduate student at George Washington University. At Harvard, Fred was a member of the intercollegiate debate team, and with another student travelled to a number of universities in various parts of the country to participate in public debates.

After graduation, Fred was forced to remain at Harvard for his legal training. (No doubt he was unable to gain admission to another law school.) He received his LL.B. a few months after Pearl Harbor, and entered the Army later that summer. The Army, recognizing the true worth of a Harvard man, allowed him to enter at the rank of Private. (One facet of his prior experience was of more help to him: Because he could type, he was made a clerk and avoided basic training.)

Fred entered Officer Candidate School a few months after his induction into the Army, and as a Lieutenant was assigned to London, in the Office of Strategic Services. He remained in the OSS throughout the war, based in London but with several missions to the Continent. After the war ended, he was assigned to Japan to participate in the Strategic Bombing Survey, which evaluated the effectiveness of Allied bombing in Japan. Fred left the Army in 1946 as a

Captain, and as the holder of a Bronze Star awarded after the Battle of the Bulge.

As a civilian, Fred went to Washington, where he was to remain for thirty years. First came a succession of government positions, culminating in a four-year stint as Staff Attorney of the Joint Congressional Committee on Internal Revenue Taxation. This was the first major building block in establishing Fred as one of the nation's pre-eminent authorities in the area of federal taxation.

Leaving government service in 1952, Fred associated with the firm of Alvord & Alvord, and was made a partner the following year. (Fred advises me that since the firm was run with an iron hand by the senior partner, there really was little difference between associates and partners. This is an historical note only, since there are no such firms today.) In 1965, Fred moved to the firm of Miller & Chevalier, where he stayed until he left private practice in 1976. His work as a tax lawyer included the subspecialties of consolidated returns, taxation of natural resources, and taxation of foreign operations and transactions. Tax work may seem dull to the uninitiated, so perhaps I should add that Fred's work demanded considerable travel, including trips to Japan and Australia.

While in private practice, Fred already was establishing an academic record that would be envied by most full-time law teachers. He published eleven articles and, even more notably, in 1959 brought out the first edition of *Consolidated Tax Returns*, which was destined to become the leading treatise on the subject.

Already a leading academic, as well as a highly successful practitioner, Fred decided in 1976 to make the jump (a short one, for him) to teaching. To the eternal good fortune of this law school, Fred joined our faculty. Fred was fifty-eight when he started teaching, and in some cases that might signal a practitioner who desired an easy life of telling war stories to admiring law students. Whether or not that concern may be justified in some cases, it would have been wholly unjustified in Fred's case. In his eleven years of teaching, Fred taught at least fourteen different tax and business courses. At the same time, he continued his prolific production of scholarly writing, which included the first article published in the *UALR Law Journal*. He published the third edition of *Consolidated Tax Returns*, as well as annual supplements to that work. At the same time, Fred assumed more than a full share of the law school's administrative work. (Indeed, it is my private belief that it was faculty meetings and committee meetings that led Fred to retire when he did; following our April faculty

meeting, Fred remarked that that was his final faculty meeting, and—shocking though this may be to his colleagues—he did not sound the least bit regretful.) During his years at UALR, Fred visited at Gonzaga, Southern Methodist, and William and Mary, teaching in LL.M. programs at the latter two schools. To the great relief of all of us at the law school, Fred always returned to us. His academic preeminence was recognized when he was named Ben J. Alzheimer Distinguished Professor of Law.

I would be remiss indeed if I left the impression that Fred, outstanding lawyer and professor that he is, has only a professional side. His wife, Evelyn, whom he married shortly after the war, held a series of professional positions in Washington. She is currently Research Analyst of the Arkansas Advocates for Children and Families. As testament of their solid marriage, I offer the fact that Evelyn took shorthand notes for, and then typed, the first edition of *Consolidated Tax Returns*, without filing for divorce. Fred and Evelyn are world travelers, and in the past few years have made trips to the Caribbean, Israel, Spain and France, and Australia and New Zealand. Their daughter, Ellen, now teaches English and Comparative Literature at the University of Cincinnati, so they have added a few trips to Ohio as well. During their years in Washington, they acquired a beach house on the North Carolina coast, and they usually spend a few weeks there each summer. Fred is an avid skier; having taken up the sport in his late forties, he now sometimes flies to Colorado to ski as part of a foursome of which he is the youngest member. A very well-rounded gentleman, Fred is the sort of man who would be an excellent as well as congenial poker player, if that activity were legal in Arkansas.

Fred's intellectual interests go far beyond tax matters. As I can attest from innumerable luncheons that rank among my greatest pleasures in my life in Little Rock, Fred is an extremely well-informed and interesting conversationalist. As busy as he has been with his own work, he never has been too busy to give his time willingly to help his colleagues—as a junior teacher of taxation, I have been the primary beneficiary—with problems or ideas that arise from their teaching or research. I showed a draft of this dedication to Bob Walsh, who was Dean of the law school for the first five years Fred spent in Little Rock. Bob said that what I needed to convey was that Fred was a truly excellent colleague, who was always available, and that when called upon, which was frequently, Fred *always* showed *unusually* good judgment, willingness and good relations toward all around him. Bob and I unsuccessfully searched for an anecdote to

encapsulate these qualities, and perhaps the summary of our conversation about Fred is as close as I can come.

We are sorry to lose Fred as a full-time member of our faculty, but are pleased that he will remain an important part of the law school. He will be teaching part-time, and is undertaking an ever more ambitious schedule of academic writing. He currently is finishing work on a book, *Federal Income Taxation for General Practice Lawyers*, which is to be published under the auspices of the General Practice Section of the American Bar Association. At the same time, he is gearing up for his annual supplement to *Consolidated Tax Returns*, and has committed to an article on lost opportunities for simplification in the Tax Reform Act of 1986. Fred's ultimate plan is to whisk all these complexities away for us, by writing a description of "The (Almost) Perfect Income Tax System."

Fred has greatly enriched this law school, his students and colleagues, the legal profession, and the society of which he is a part. We acknowledge his contributions to date, and are grateful that we shall continue to benefit from them.

Philip D. Oliver
Professor of Law