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WHERE DOES ONE BEGIN TO DESCRIBE A PROFESSOR WHO LITERALLY CHANGED YOUR LIFE?

*Kelli Turner**

A bit of background to set the stage, if you'll indulge me. Growing up in West Bloomfield, Michigan, I was never overly ambitious, nor did I have any lofty academic goals. In particular, I never had any desire to go to law school or, for that matter, to become a lawyer. I come from a family of trial attorneys and it never interested me much. I was a numbers person and didn't enjoy a lot of deep reading and essay writing (somewhat ironic as I'm writing this for a law journal). But when I started in public accounting and developed a strong interest in tax, I realized I could do much more with a law degree than only a CPA. At that point, with good but not great grades from Michigan undergraduate business school and good but not great LSAT scores, as well as a desire to go to law school in Michigan for cost reasons, I applied to Wayne State University Law School and was accepted. Much to my surprise, I really enjoyed law school and was very happy at Wayne. Also, I ended up with straight As and was tied for first in my class. It seemed like I had found my groove, so at that point, I decided I should apply to transfer to the University of Michigan Law School, and I was thrilled to be accepted.

Straight off, I elected any tax and business courses that I could find. Which leads me, finally, to Professor Kahn. My first tax course was personal income tax with Professor Kahn. I was a bit intimidated, and for good reason. He had written numerous books that were essential to the study of tax law and he was somewhat of a legend in the history of the University of Michigan Law School. My best friend's dad had Professor Kahn twenty plus years before I did, and I had heard a lot about him. As it turned out, Professor Kahn was also brilliant, funny and made what could be a dry topic very engaging. I remember the first time he called on me like it was yesterday. He seemed to like my thought process and my answer. It was a huge relief.

Early in that first semester, I went to visit Professor Kahn's office to ask for some advice and left that meeting with what became one of the

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most impactful mentor relationships that I would ever have. I told him that I wanted to work in New York City for the summer and to focus on tax, but that I thought it would be difficult to get a summer position at a big firm because I had transferred to Michigan from a regional law school. That was the beginning of his help, but far from the end. He reached out to partners at probably ten high quality firms, from Gibson Dunn to Debevoise & Plimpton, among others. He provided a recommendation that put me on different footing as I began the interview process. I remember walking into one interview and the partner opened by saying, “you’re Doug’s friend.” Since he was Professor Kahn to me, it took me a minute to realize who Doug was. It was all uphill from there.

I had Professor Kahn for three tax classes during my two years at the University of Michigan Law School and we were in touch frequently, even if I wasn’t in one of his classes that semester. We would have lunch once in a while or just catch up during his office hours. Visiting with Professor Kahn was always the highlight of my week and I always left with some valuable insights. I enjoyed each of his classes immensely, while also learning a lot. That is the greatest gift a professor can give a student, and Professor Kahn did it repeatedly, not only for me but for so many others over so many years. And let’s remember, we are talking about tax, not English Literature!

I had an excellent summer at Skadden Arps between second and third year of law school, but through fortuitous circumstances I ended up joining Salomon Brothers as an investment banker upon graduation from law school. The tax knowledge that I gained in law school was the most valuable training I could have received to become a mergers and acquisitions investment banker. Structuring transactions for tax purposes was a very complicated and important part of the value added work we were doing. There were also very few other bankers that had as much tax training as I did, unless they came over from a law firm with tax experience. Even today, as CFO of a music rights company, I often rely on the knowledge I gained from those classes. I attribute my deep tax knowledge to Professor Kahn.

Finally, after five years of working endless hours at a very large investment bank, I moved to a smaller boutique firm and had more time for outside interests. Professor Kahn knew that I had a strong interest in teaching, as I taught undergraduate accounting at the business school while I was in law school. I called him one day and said that I finally had some time and was thinking about teaching an Accounting for Lawyers class at any law school in New York. How would he suggest I go about finding a place that would take me? His response, “I’ll make some calls.” After teaching for as many years as he had, of course many prominent professors around New York City were his peers or had been his students. He made calls to every law school in New York, from Columbia to New York Law. I was in no position to be selective. Luckily for me, the only school that called him back was Columbia and they happened to have an

opening as part of their Deals class. It was such a wonderful experience and I ended up teaching three semesters at Columbia Law School until I had kids and my schedule no longer afforded me the spare time.

Professor Kahn has not only been —and remains — a great mentor. He has kept me tied to Michigan Law School. I try to see Professor Kahn every time that I'm back in Ann Arbor. For the first several years after I graduated law school in 1997, I was back in Ann Arbor regularly and saw Professor Kahn often. Given the demands of life, those visits are more seldom now. Beyond a few close friends, he is my most significant memory of law school. I believe he is one of the main reasons that I have incredibly positive memories of my law school years. I've had other great mentors throughout my career, but he was really the first and has guided my adult professional life. He is a tough act to follow. I wish Professor Kahn all the best upon his retirement. He leaves a great legacy, which includes a standard for excellence and dedication that all University of Michigan Law School students and professors can learn from.