

# Michigan Business & Entrepreneurial Law Review

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Volume 5 | Issue 2

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2016

## Front Matter

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### Recommended Citation

*Front Matter*, 5 MICH. BUS. & ENTREPRENEURIAL L. REV. (2016).

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# MICHIGAN BUSINESS & ENTREPRENEURIAL LAW REVIEW

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*The Michigan Business & Entrepreneurial Law Review* is published biannually by students at the University of Michigan Law School. Fourth-class postage paid at Ann Arbor, Michigan 48109. Printed by Joe Christensen, Inc., Lincoln, Nebraska 68521.

*Michigan Business & Entrepreneurial Law Review*  
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ISSN 2375-7523

Dear Readers:

On behalf of the Volume 5 staff of the *Michigan Business & Entrepreneurial Law Review*, we are honored to dedicate this issue to Professor Douglas H. Kahn as he retires from his professorship at the University of Michigan Law School. Professor Kahn is a luminary of the legal profession and the greater academic community at large. A thought leader, undeterred by the novelty or independence of his views, carried forward by the confidence that only comes from expansive knowledge and minutely thorough analysis. His impact as a professor and mentor has been felt by generations of students, including many of the editors who worked on the issue before you. This issue stands testament to that. It contains memoirs to Professor Kahn from his colleagues and from former students, now successful practitioners and academics in their own right. Law journals are not the usual means of communicating heartfelt feelings, to say nothing of a whole journal issue dedicated to tax. However, in this issue our readers will find tributes to a professor whose commitment to his students existed outside the classroom and long after he taught them. In true Professor Kahn fashion, he hardly fades away into retirement. Our flagship article is the work of Professor Kahn. So while he may leave his post at the University of Michigan Law School, his research stays with us.

*MBELR* continues to develop and grow as a leading business law journal. The incoming Volume 6 board is excited about the pieces it will publish in this fall's issue. We have also expanded our editorial team, adding a blog office in an effort to expand and promote legal business authorship online. The office will be fully dedicated to maintaining the Review's online presence and communicating useful business analysis and insight to our readers through the internet and social media. We have also created an Executive Development Editor position, which will work to connect our editors on campus with the greater legal and business community through symposia, guest lecturers, and internship opportunities. Our goal is to create a journal that cultivates creative thinking among our editors and readers about the law. We believe that is best accomplished through shared spaces and platforms with practitioners, academics, entrepreneurs, and business people.

We value the continued support of our readers. The Volume 5 Board is proud of the authors and research we've brought before you this year. As always, we encourage you to visit our Online Edition at [MBELR.org](http://MBELR.org) for more content.

Sincerely,

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### **AWARD FOR EXCEPTIONAL SERVICE FOR 2015–2016**

This award has been given to Lucas Wollenzien, in recognition of his outstanding contributions as an Associate Editor to the *Michigan Business & Entrepreneurial Law Review*.

### **AWARD FOR OUTSTANDING SCHOLARLY CONTRIBUTION FOR 2015–2016**

This Award is given to the author of the best publication from Volume 5 of the *Michigan Business & Entrepreneurial Law Review*. The Award has been given to Douglas A. Kahn, author of “Proposed Regulatory Change of Treatment of a Guaranteed Payment from a Partnership to a Partner,” published in Volume 5, Issue 2.