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Tribute to Professor Leon Gabinet

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TRIBUTE TO PROFESSOR LEON GABINET

The editors of the *Case Western Reserve Law Review* respectfully dedicate this issue to Professor Leon Gabinet.

Jonathan L. Entin[†]

LEON GABINET'S RIDE

Listen my colleagues, to you I shall say
The tale of a Polish *mensch*—Gabinet,
Born the first of June in 'Twenty-seven,
Only those who can do writs of replevin
Might remember that long-ago year and day.

Soon he traveled across the ocean,
And came to live in our Second City,
Thence to the Navy, serving as bosun,
Where he learned every known ditty;
From there to that Gothic school in Hyde Park,
Reading great books like “The Prince of Denmark.”¹

On break from his studies he took up hockey,
Though his debut was nothing but rocky.
His icemate Howell taught him the lore:²
“On defense we must prevent any score;
Follow my signals, and you'll do just fine,
Keeping those forwards outside the line;

[†] Associate Dean for Academic Affairs (School of Law), David L. Brennan Professor of Law, and Professor of Political Science, Case Western Reserve University. This is a slightly revised version of remarks that I delivered on the occasion of Professor Gabinet's formal retirement in June 2014. Although Professor Gabinet now has emeritus status after forty-six years on the faculty, this tax expert volunteered to teach Insurance Law in Fall 2014, thereby filling a curricular gap that had existed for several years. I'm not sure how to work this into what follows, but it surely demonstrates his institutional loyalty and helps to explain why he has been such a beloved figure throughout his academic career.

1. Professor Gabinet received his higher education at the University of Chicago (Ph.B., 1950; J.D., 1953).
2. Professor Gabinet briefly played Junior A hockey. His partner on defense was Harry Howell, who went on to a stellar career in the National Hockey League. *See infra* note 3.

One means your hand and two means your knee,
And I on the opposite side will be,
Ready to lay a good body check,
But if we miss, our goalie will wreck
The shots of the players we didn't deck.”

Howell went on to the Hall of Fame,³
But that was never Gabinet's aim.⁴
So it was back to school, this time in medicine,
Yet soon he had a different engagement,
Laille captured his heart, his mad passion was ardent;
And then he decided to learn legal doctrine,
From teachers like Levi and Blum, and Tefft,
With friends Chirelstein and Bork, who was then on the left.⁵

From Chicago he went west to clerk,
A nice way to start a young lawyer's work,
For a year on Oregon's Supreme Court,
A banquet of crimes and contract and tort.
Soon to Portland and practice near the Park Blocks,⁶
He commutes on foot and often jaywalks.

He made his mark focusing on tax,
And when Lou Toepfer had some curricular lacks,
He went to the Beaver State to observe
This teaching prospect for Case Western Reserve.⁷
So it was off to Cleveland for Fall 'Sixty-eight,
But without much time to acclimate,
Soon developments at central unforeseen
Made Toepfer president and Gabinet dean.⁸

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3. Howell was elected to the Hockey Hall of Fame in 1979. For his Hockey Hall of Fame biographical sketch, see *Legends of Hockey: Harry Howell*, THE OFFICIAL SITE OF THE HOCKEY HALL OF FAME, <http://www.legendsofhockey.net/LegendsOfHockey/jsp/LegendsMember.jsp?type=Player&mem=P197901&list=ByName> (last visited Sept. 23, 2014).
 4. Professor Gabinet continued to play recreational hockey well into his sixties.
 5. See Robert H. Bork, *Ward S. Bowman, Jr.*, 87 YALE L.J. 235, 236 (1977) (acknowledging Bork's "liberal persuasions" as a third-year law student).
 6. Between his clerkship and his work at a Portland law firm, Professor Gabinet spent two years with the Oregon Tax Commission.
 7. Louis Toepfer served as dean of the law school from 1966 to 1970. C.H. CRAMER, *THE LAW SCHOOL AT CASE WESTERN RESERVE UNIVERSITY: A HISTORY, 1892-1977*, at 79 (1977).
 8. Toepfer was appointed president of the university in October 1970 after the sudden resignation of the previous chief executive and chose Gabinet

Then the school moved to a new hall named Gund,
But the deaning experience left him stunned;
He fled administration for good,
Back to the classroom as a great teacher should,
But beneath that avuncular exterior
Was a keen observer of deans' motives ulterior.

Over the years came honors galore,
Teaching awards, a chair, many more,
Publications too abstruse to mention,⁹
With nary a thought of taking his pension,
Always keeping the family as his priority
And crooning old songs with great sonority.

Then came a new chair, from Coleman P. Burke,
At an age when most have given up work;
Why stay on as octogenarian?
After all, he's no vegetarian,
So it can't be the rabbit food at lunch,
Nobody sensible should play that hunch;
Perhaps to preserve standards sartorial,
His role at the school from time immemorial;
Or just to plague the associate dean,
The one he always refers to as green,
Whose red *schmatte* makes him vent his spleen,¹⁰
And whose moot courtroom threat makes him chortle with glee
About getting Brown to revoke my degree.¹¹

as interim dean of the law school. See C.H. CRAMER, CASE WESTERN RESERVE UNIVERSITY: A HISTORY OF THE UNIVERSITY, 1826–1976, at 284–89 (1976); CRAMER, *supra* note 7, at 102.

9. *E.g.*, LEON GABINET, TAX ASPECTS OF MARITAL DISSOLUTION (2d ed. rev. 2005 & Supp. 2013); Leon Cabinet, *Section 351 in Acquisitive Reorganizations: Cutting the Giant Down to Size*, 32 CASE W. RES. L. REV. 857 (1982); Leon Cabinet, *Section 1041: The High Price of Quick Fix Reform in Taxation of Interspousal Transfers*, 5 AM. J. TAX POL'Y 13 (1986); Leon Cabinet, *Same-Sex Divorce: DOMA and the Internal Revenue Code*, 27 J. TAX'N INVESTMENTS 45 (2010).
10. I occasionally wear a bright red sweater that I have owned since my high school days. Professor Cabinet was so offended when he first saw this garment early in my career that he offered to buy me a fancy sweater if I got tenure. He made good on this offer. I still own that sweater, too.
11. Professor Cabinet is the father-in-law of Christina Paxson, who became president of Brown University in 2012. I graduated from Brown many years earlier. Professor Cabinet threatened on several occasions to use his family connections to get my undergraduate degree revoked if I assigned him to teach in the law school's moot courtroom. These threats have nothing to do with my not having assigned him to his least favorite classroom.