Although Walter Blum was nearly seventy when I first met him, he was still—as Joseph Isenbergh once put it in these pages—a “human dynamo” with an “unquenchable appetite” for knowledge and a mind of “astonish[ing] . . . speed,” whose teaching and conversation seemed to “hurtle like an express train.” For those who did not know Walter personally, the description misleads in only one sense. It is hard to imagine an amiable express train, or one that makes delightful company while discussing virtually any topic of possible human interest, perhaps while lingering over a glass of wine at dinner, but somehow this is the type of express train that Walter Blum was.

By the time I got to know Walter, he was no longer an active writer. Yet he remained, in a sense, the most active scholar I have known. He read an amazing amount on a wide range of subjects, and thought it all through (seemingly instantaneously) at great depth. He was equally adept at spotting defects in scholarship on the one hand, and determining what was really important on the other. How he found time for this I do not know, given the number of activities, meetings, and conversations with which he filled each day, and his habit of going out for a leisurely dinner each night, but somehow, without difficulty, he did.

Walter succeeded in being revered in a not very reverential age. At least in contemporary law schools, academics is a young person’s game. Although this partly results from each generation’s forgetfulness of what was known and said before, it also reflects the pace of change. Even since 1987, when I entered teaching, the field of taxation (Walter’s and my main specialty) has been greatly transformed. The changes are partly superficial, as when articles use pages of algebra to prove obvious propositions—for example, that reducing enforcement costs while leaving everything else the same would be good. (Walter disparaged the fashion of trotting out equations for show, but remained open to

† Professor of Law, New York University.

constructive uses of algebra.) Yet the changes in tax scholarship are also substantive, as in the ongoing shift of norms from maximizing conformity to the Haig-Simons income definition, to minimizing excess burden through the application of optimal tax principles. Many scholars who are decades younger than Walter have been confused and bewildered by these changes, or else have simply ignored them, but not Walter. Why should he, when he had seen the changes coming, and served as mentor to many of the people credited with their development? He was always ready to let younger people know that he was as up to date as they were (if not more so).

Because of Walter’s tireless mentoring, he inspired gratitude as well as admiration. His protégés were scattered around the country, but I was fortunate to be right down the hall. Whenever he found something that he thought would interest any of us, he promptly brought it to our attention. He was equally unstinting in conversation. If I wanted to discuss with him the taxation of nonrecourse debt, or Keynesian macroeconomics, or President Clinton’s health care plan, or travel in South Thailand, or Dawn Powell’s novels, or Allan Bloom’s failure to understand contemporary popular music, Walter was always ready. Even when he took to his sickbed with cancer, this changed less than one would have thought possible. I remember him sending me newly published books and articles to help with a project he knew I was working on, at a point when he was too weak to leave his house.

Purely from a selfish standpoint, Walter was the best colleague I could ever hope to have. Minds of great power tend to be focused on their own particular ranges of interests and concerns. Walter was the exception. I and many others found that he could focus intensely on our interests and concerns, both as a dedicated mentor and teacher and because his seemingly infinite interests naturally embraced whatever one brought to him. He was rigorous, and one wanted to meet his standards, but he was also willing to have them met—albeit that no matter what one had written or said, he always allowed that he would have put it differently.

His greatest importance to me, however, was as a source of inspiration. His relentless insistence both on learning about and enjoying as many things as possible, and on always keeping an open mind, always growing, and always remaining young, even with wrinkles and sparse gray hair—are worth emulating, even if one cannot hope to match them. I cannot decide whether I admire more the intangible rewards he effortlessly garnered by
being who and what he was, or his indifference to these rewards (since he did things for their own sake).

My only complaint is that I will miss him so much. Just as one still feels a limb when one has lost it, so I frequently feel the urge to stop down the hall and discuss any number of things with Walter—current events, or an article I have read, or news involving people we both knew, or my own work and career. I suppose that this ache will subside over time, but not from my finding a new limb as good as the old.