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## In Memoriam Philip E. Heckerling

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## **In Memoriam Philip E. Heckerling**

It has been almost five months since Phil Heckerling left us. I still look for him to round the corner heading toward my office, gathering an entourage of young lawyers on the way. Every now and then, I believe I hear him starting an animated conversation on some estate tax point that I know will continue with unabated fury until the wee hours of the morning.

Phil's only life was as a talented lawyer. In mid-life, he turned to estate taxation and went back to school receiving two Master of Law degrees from Miami and New York. His later and best life was as an educator. His numerous articles in the area of estate taxation are cited almost with reverence. His tremendous desire for competency in estate planning led to the creation of two great legacies; the University of Miami Institute on Estate Planning and the Masters of Estate Planning Program at the University of Miami School of Law.

His greatest legacy, however, was excellence in the classroom. He confided to many of us that the only place he was truly happy was in front of his class. He loved to work with the wet clay. His greatest pleasure was turning on a young mind and watching it flourish and grow. He was an old fashioned educator. He believed in the word "ethic." Read, analyze, and understand all the cases, treaties, law review articles, and anything and everything else that may be relevant. He wanted his "students" to be the most competent lawyers he could help mold. There are hundreds of practicing lawyers who bear his remarkable stamp.

He was an unselfish friend and confidante to students, professors, lawyers, and the greats of estate planning. He never asked for himself. He only asked for his people, the law students. They, as we, feel a tremendous sense of loss. The greatest loss, however, unseen and unfelt, are to the hundreds of yet-to-be law students who will never experience Phil doing his thing in the classroom.

MARTIN J. NASH