

## IN MEMORIAM



*Brent B. Nicholson*

Professor Brent B. Nicholson, renowned and beloved professor at Bowling Green State University passed away on December 4, 2010, at age 56. Professor Nicholson, an attorney and Certified Public Accountant by training, brought a breadth and depth of practical experience to the classroom and his scholarly endeavors. He began teaching at Bowling Green State University, his Alma Mater, in 1989. His tenure was marked by tremendous professional innovations and achievements and colored by his love of and commitment to his students. He will be missed and remembered by his family, friends, colleagues, students, and all others whom he touched during his full and rich life.

From all of my interactions with Professor Nicholson, I could easily discern that he was not only an extremely knowledgeable and passionate scholar, but a truly warm and amiable human being. It was my distinct pleasure to have worked with him to prepare this article for publication. All of those that he leaves behind to mourn his passing and cherish his memory should take pride in the fact that Professor Nicholson leaves more than just memories behind, but an enduring and diverse body of work that was his passion. The staff and faculty advisors of the *Akron Tax Journal* are proud and honored to publish one of the final pieces of Professor Nicholson's work in this volume.

Matthew E. Williams  
Managing Editor  
*Akron Tax Journal*