Prof. Kahn emphasizes that the program will not compete with commercial tax firms because it does not deal with the preparation of tax returns.

Under faculty supervision, students screen potential clients, obtain facts of each case, and present the case before IRS agents if there is a reasonable claim.

"One intention of the IRS in approving the program," says Kahn, "was to provide a service to low income taxpayers. But, actually, there are usually not that many contested returns among low income people. Thus, I believe most of our clients will be from middle income levels, although we will give priority to low income clients."

Kahn feels potential clients should not be hesitant about seeking assistance from student lawyers. "These students are conscientious and eager to help," says the professor. "Clients will get good representation from them."

The program, under the official title of "U-M Federal Income Tax Law Clinic," is now under way at 202 East Washington Street, Suite 508, in Ann Arbor (phone: 313-763-5000). There is no charge to the client whether the students decide to argue a case or not.

Since tax audits occur all year, Kahn says student participants will be kept busy each semester.

Correction

In last summer's Law Quadrangle Notes containing the annual report of the Law School Fund, it was reported that the last two surviving members of the Law School class of 1899 had died.

This is incorrect; there is still a surviving member of that class. He is Elton R. Nellis of Detroit. Nellis is of counsel to the firm of Nellis, Ryan & Nellis of Westland, Mich.

The incorrect statement appeared on page 11 of the Law Quadrangle Notes annual report.

alumni notes

Mary F. Berry, a 1970 Law School alumna, is on the move again. Not long after becoming chancellor of the University of Colorado's campus at Boulder, Berry was named Assistant Secretary of Education in the U.S. Department of Health, Education and Welfare (HEW). She was appointed by Joseph A. Califano, the new HEW Secretary in the Carter administration. Berry had served as Colorado chancellor since July. Previously she was provost of the University of Maryland's Division of Behavioral and Social Sciences. In addition to her U-M law degree, Berry holds a Ph.D. in American constitutional history from the U-M and bachelor's and master's degrees from Howard University. She is the author of two books on race and law.

Judge Albert Lewis Rendlen, a member of the Law School's class of 1948, is the newest judge on the Missouri Supreme Court. The appointment, made in November by then Missouri Gov. Christopher S. Bond, makes Judge Rendlen the third U-M law alumnus to serve on the Supreme Court in that state. Since 1974 Judge Rendlen has served on the Missouri Court of Appeals at St. Louis. Born in Hannibal, Mo., Judge Rendlen began a law practice there with his brother Charles after both men graduated from U-M Law School. The two brothers had been active in Republican party politics. On the appeals court, Judge Rendlen earned a reputation as a hard worker and prolific writer of opinions.