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Memorial Resolution

In Honor of

James T. O'Hare

November 19, 1941 – December 16, 2004

Jim O'Hare was born in St. Louis, Missouri, on November 19, 1941, the only child of his parents, Charlotte and James O'Hare. The family moved to Ft. Lauderdale, Florida, when Jim was nine years old and he spent his teenage years there. He received his undergraduate degree from Vanderbilt University in 1963 and graduated from Vanderbilt University School of Law in 1965. He was the managing editor of the *Vanderbilt Law Review*, admitted to the Order of the Coif, and received the Founders Medal for first honors in the School of Law. After graduating from Vanderbilt, Jim practiced law in Rochester, New York, for several years before joining the Vanderbilt Law School faculty where he taught courses in federal income taxation, mergers and acquisitions, and business planning. He returned to private practice in 1976 with the firm of Waller Lansden Dortch and Davis. He helped found his own firm, O'Hare, Sherrard and Roe in 1981 and later joined Baker, Donelson, Bearman, Caldwell & Berkowitz in 1990. All the while, he continued to teach at Vanderbilt Law School as an adjunct professor. In April of 1999 Jim joined the firm of Bass, Berry & Sims where he practiced actively as a leader in the firm's tax group until his sudden death on December 16, 2004, at the age of 63.

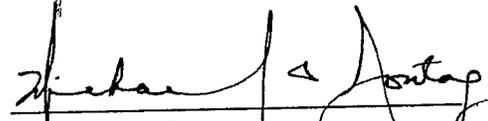
Jim's chief work was undoubtedly in his chosen profession of the practice of law. He was adapted by nature for it and masterful in it. Through his talents and efforts he became one of the recognized leaders of the Tax Bar in the state of Tennessee. He was an accomplished tax attorney who litigated several significant cases before the United States Tax Court. He was listed for more than 20 consecutive years in the *Best Lawyers of America* for taxation, trusts and estates law. He lectured at numerous symposiums and institutes and published articles in leading tax journals, including the *Journal of Taxation* and the *Tax Law Review*. In the 1990's, Jim and his wife, Elizabeth Carol O'Hare, built a home in Steamboat Springs, Colorado. He became an active member of that community and accepted prominent roles in Rotary and Strings in the Mountains Music Festival. He also started an investment management company there.

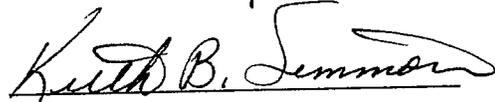
Jim always had a wide range of interests and his life was full and rich. He loved outdoor life in general and was as happy and comfortable on a tennis court, a snowboard or a bicycle as he was at his desk. He was a very positive person blessed with an engaging wit and wonderful sense of humor. He was completely realistic but always managed to find the silver lining in whatever clouds might appear. He had a keen ability to discern the practical and relevant in the most complex cases and was also known for his kindness, civility and friendly manner. His combination of warm humor, scholarly knowledge, and great sense of the practical, was reassuring both to his partners and his clients, all of whom were completely loyal to him.

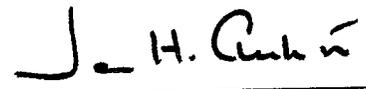
Jim is survived by his wife, Carol, and his three sons, James Thomas O'Hare, Jr. of Steamboat Springs, Colorado, Michael Convey O'Hare of Los Angeles, California, and William Wright O'Hare of New York City, New York.

Therefore, BE IT RESOLVED, that in the passing of James T. O'Hare, our legal community has lost a dear friend and colleague who brought honor to the profession, and his family and friends have lost one who was precious and devoted. By this resolution, we honor Jim's memory and extend our deeply felt sympathy to his family.


James C. Gooch


Michael D. Sontag


Keith B. Simmons


James H. Cheek III