

**James F. Thornburg**  
(Aug. 19, 1911-Dec. 28, 1998)  
in memoriam from a partner

In every field of human endeavor, from time to time there arises one who truly excels at his craft -- one whose mastery of his subject places him high above his peers.

Such a lawyer was James F. Thornburg, a Rector Scholar at DePauw, an outstanding student at Indiana University Law School, and a scholar who forgot more law than most of us ever learned. Only Jim forgot very little. When he asked a young law associate to look up the citation to a rule of law, although the associate might encounter difficulty in locating the case, he could rest assured that both the case and rule of law which Jim remembered were there; it just meant the associate had yet to find the right place in his search. For his legal brilliance alone, JFT will be long remembered.

But he was more than a scholar.

He was imaginative. He attacked a legal problem not as an obstacle, but as an *opportunity* for his client. "Consistency is the hobgoblin of small minds," Jim would proclaim as he came up with a new solution to a vexing legal problem.

To attend a conference chaired by James F. Thornburg was, as a mutual friend recently expressed it, "an experience." There was no doubt in anyone's mind who was in charge. Actually, it was less of a conference -- it was more of a *performance*. Jim ran the show. He outlined opposing views and he then presented as a synthesis the just and fair solution, which just happened to be the one which most benefited his client. He controlled the meeting by speaking so softly that one had to strain to hear, an effort which consumed energy that opposing counsel sorely missed when he needed to reply. It also drained Jim's adversary of any anger and lessened the likelihood of an intemperate response.

As for himself, he fully appreciated that a loss of temper is a luxury an attorney can ill afford. Harkening back to his Winchester, Indiana country roots, Jim eloquently put it this way so that none of us might possibly misunderstand:

“Never get into a pissing match with a skunk.  
You’ll both wind up stinking.”

One never saw him lose his cool, which is not to say he could not put one in his place. An adversary would know he had been in conflict if JFT were his foe. Only he might not realize for a time the extent to which he had been bested. Perhaps the point of this observation is best illustrated by this story concerning two adversaries who fought it out with two razors. “Ahah!” exclaimed one of the combatants. “You missed me!” Came the reply: “Just wait ‘till you try to turn your head.” Well, if an adversary tried to turn his head after attending a conference chaired by Jim, he might well find it laying in Jim’s lap.

As to his legal writing skills, Jim had no equal. His first draft dictations were what most of us would treasure as a final work product. In short, anything he wrote on any subject, from law to bone fishing, was a joy to read. He wrote as he thought, clearly and succinctly. Which is not to say he did not embellish. But with Jim, use of such words as “penultimate” flowed naturally as he consistently used them in everyday speech. Upon receiving a communication which demanded immediate attention, Jim would respond with a promise to address the item “forthwith.” Now, what does that mean? Today? Tomorrow? Next week? Correct answer: “forthwith” means none of the above. It means simply that he *immediately* acknowledged receipt of the communication and that he would respond in due course, but within no deadline whatsoever.

He used self-deprecating humor to keep everything and everyone, including himself, in proper perspective. Here is but one illustration:

“A lawyer is the only person who can write a 10,000-word document and call it a ‘brief.’”

The following is another illustration of Jim’s proclivity for making a pithy observation to underscore a point. This one he used to underpin his understanding of what it takes to make a partnership work:

“A law partnership is like a marriage,  
but without benefit of sex to hold it together.”

As with any marriage, to survive requires confidence, loyalty, and a mutual enjoyment of work amidst integrity. But for lawyers, these are all “givens.” The glue that binds law partners together is *comradierie*, or as our Indianapolis brethren would say, it is *collegiality*. Both words stand for the same thing: empathy, mutual concern, shared values of a high work ethic. It is manifested by the certainty that when a partner is unavailable to serve a valued client, have no fear as another partner will lay aside his/her own work to serve that client knowing the favor will be returned when the tables are reversed.

As a long-time leader of the law firm which still bears his name, Jim put it this way when it came time to divide the pie:

“Remember that we make our living not off each other  
but from the public which we serve.”

When Jim Thornburg came to the bar in the depression year 1936, taxes were but a pittance compared to now. However, history teaches us that a true leader in any field is one who understands the age for which he is born. Jim was able to foresee the dramatic changes which then lay ahead in American taxation and was among the first to specialize in the new fields of tax litigation, estate planning, and in fact he became a pioneer in deferred compensation. He both lectured and wrote to a national audience on tax subjects. Yet Jim also prudently cautioned clients that:

“Tax savings are not for the timid.”

He burned no bridges behind him in his zealous advocacy of taxpayers. Indeed, he earned the greatest honor an attorney can receive: respect from one’s adversary, as the U.S. Commissioner of Internal Revenue appointed JFT to his National Advisory Group in 1961.

Jim’s work ethic became legendary. But he did not dictate. Instead, as in other matters, he led by example. He worked most Saturday mornings; on an occasional holiday; and he often returned to work after dinner.

It is frequently said that "the law is a jealous mistress." Jim honored this maxim. But he rephrased it more personally as he often said he regretted that he had but one life to give to the law.

In writing a biography of another whose first two initials were also "J.F." the noted historian Arthur M. Schlesinger once lamented about the demise of J.F.K., "Johny, we hardly knew ye." Not so for those of us who worked with J.F.T. Jimmy, we knew you well. We are better lawyers, and hopefully better citizens as well, as a consequence. For that we are in your debt.

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