

THE COURT OF COMMON PLEAS, DAUPHIN COUNTY, PENNSYLVANIA  
MEMORIAL RESOLUTION OF THE DAUPHIN COUNTY BAR ASSOCIATION  
UPON THE DEATH OF ITS MEMBER

**N. DAVID RAHAL**

Dave Rahal passed away on June 12, 2015, following a legal career of 47 years focused on Pennsylvania corporate taxation. Because of his dedication and passion, he became one of the pre-eminent specialists in his field of practice. I feel fortunate to have benefited from his knowledge and keen interest in his specialty.

Dave faced great challenges at an early age, and the later successes in his life were a testament to his perseverance. Dave's father and family, Christians living in Syria, immigrated to America seeking a better life free from religious persecution. Dave, his parents, and large family eventually settled in Beckley, West Virginia, then a small coal town in the middle of West Virginia. Dave's father, David Nicholas Rahal, and his wife owned a candy store in town.

In the early 1930s, at the age of five, Dave lost his mother to what was apparently cancer. In the midst of the Depression, finding it difficult to run a business and to raise a family after losing his wife, Dave's father admitted his daughter to a Catholic convent and Dave and his three brothers to the Boys' Home of Virginia in Covington, Virginia.

One can only imagine what it must have been like for Dave to lose his mother at such a young age and then be sent to a far-away facility somewhat akin to an orphanage, not knowing how long he would be there or what the world would hold for him when he left.

After several rewarding and productive years at the Boys' Home, Dave graduated from high school in Beckley. After graduating from West Virginia University and Law School, Dave spent a year in Judge Advocate General's School at the University of Virginia. He later received his Masters in Tax from NYU.

In 1954, Dave met the love of his life, Ginny, whom he married in 1955. Dave and Ginny enjoyed almost 60 years of marriage, traveling together throughout the country and the world. Ginny was always a strong sounding board for Dave over the years. They were blessed with two children, Rob and Sue, and three grandchildren, Chelsea, Holly, and Nicky.

Dave's knowledge of corporate taxation was the result of a lifelong commitment. He had an uncommon command of Pennsylvania tax statutes, regulations, and case law. This command of the law was an outgrowth of his hard work and unrelenting pursuit of knowledge.

As an indication of his early interest in Pennsylvania state corporate tax, Dave started his legal career as a Deputy Attorney General in the Tax Litigation Section. He later spoke widely on state tax issues and chaired the Tax Section of the Pennsylvania Bar Association.

In 1961, Dave joined Keefer, Wood, Allen & Rahal, where I later had the good fortune to work with him as he continued to gain national recognition. In the same way that great athletes hone their skills by endless hours of practice and interaction with others, Dave enjoyed working long hours and he especially loved when he could discuss issues with others at the firm.

I'll never forget when I first took a brief to Dave for review. As we started to make edits, line by line, Dave was startled that I was using a pen. He indicated that a pencil would be far better for the task at hand since it was likely that the first round of edits was just a starting point. Writing, like oral argument, was a process for Dave that required practice and continual efforts at improvement.

Indeed, at Dave's memorial service, his son Rob commented that Dave would wake up at night with thoughts about an ongoing case and would walk to a bedroom closet to take notes. This nighttime practice was so common that Dave apparently kept a chair in the closet for his reading and writing.

In my 40 years of practice, I never knew about Dave's nighttime ritual, but it comes as no surprise. I never encountered anyone with the extraordinary level of passion and dedication that it takes to be great at one's profession—qualities reminiscent of athletes such as Michael Jordan or Jerry Rice.

Dave's commitment to his specialty elevated the performance of his partners, associates, and adversaries. By engaging with everyone at the firm, he generously wished to improve his colleagues' work. Dave freely shared his love of his profession and of superior legal service with the younger attorneys in the firm. Dave enhanced Pennsylvania corporate taxation, not only within our firm, but also in the Attorney General's Office, resulting in the best possible work product.

Dave saw knowledge as an exchange of information. He was constantly consulting with me and others at the firm, allowing us to assist in developing arguments in his briefs or to offer new approaches to our cases. In seeking our input, Dave did

something more than just improve a particular argument or case, he also made us more thoughtful, creative attorneys.


In retrospect, I realize how much I am indebted to Dave and how great an honor it was to work with someone who derived so much joy from his work and his interaction with peers. In striving to be the best in his field, he—like great athletes—elevated those who surrounded him. Of all the people I have known, Dave was the most passionate about his chosen profession.

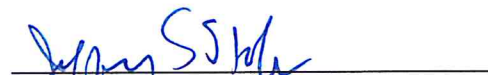
**NOW, THEREFORE, BE IT RESOLVED**, that with the passing of N. David Rahal, the community has lost a highly respected attorney and citizen, and his family has lost a devoted husband, father, and grandfather.

**AND FURTHER RESOLVED**, that copies of the Resolution be spread upon the records of our Court, with the original to be filed in the Office of the Prothonotary, and a copy to become part of the records of the Dauphin County Bar Association, with copies to be transmitted to his widow, Ginny Rahal, and family.


Dated: October 7, 2015

Respectfully submitted,

  
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John H. Enos III, Esquire

  
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Jeffrey S. Stokes, Esquire

  
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Bradford Dorrance, Esquire

  
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Robert L. Weldon, Chairman  
Memorial Committee