

MEMORIAL FOR
STEVEN N. "STEVE" COWEL
PRESENTED AT THE MEMORIAL AND RECOGNITION CEREMONY
HELD IN THE FIRST JUDICIAL DISTRICT COURT
OCTOBER 30, 2007
UNDER THE AUSPICES OF THE
SHREVEPORT BAR ASSOCIATION

MAY IT PLEASE THE COURT:

Distinguished Judges, family members, friends and fellow members of the bar:

STEVEN N. COWEL, a prominent Shreveport attorney, was born in Chicago, Illinois on November 16, 1916 and departed this life on March 10, 2007 in Shreveport. He received a BA degree in accounting from the University of Illinois prior to the war, and in 1942, went into the United States Army where he obtained the rank of Captain and served with distinction in the military forces of our country. While serving in New Guinea, he was twice wounded, receiving two purple hearts, was a patient in hospitals for a one year period recovering from his wounds, including Veterans Hospital in Texas and Veterans Hospital in Alexandria. While in Alexandria, he would visit Shreveport, and fell in love with the city.

After his recuperation from his wounds, Steve was employed by the U.S. Revenue Service as an accountant, agent and auditor, and he requested assignment to Shreveport.

It was during that time, in 1948 or 1949, that I first met Steve in his capacity as an agent for the federal revenue service. I had prepared my own return for the year 1947 and, not only made a mistake in addition, but also charged off the library which I was acquiring rather than depreciating same. And in 1948 or 1949 Steve appeared in my office in his capacity as an examiner of my tax return. He explained the situation to me, accepted my explanation, and the Internal Revenue Service forwarded me a bill which I paid. I might add, that was the last time I ever prepared a tax return for myself.

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During the early days that Steve was in Shreveport as an Internal Revenue agent, he became interested in the Louisiana law and became interested in becoming a Louisiana attorney. At that time in Louisiana, there was no requirement that an applicant for admission to the legal system obtain a law degree in an accredited law school before being permitted to take the bar examination. Centenary College, at that time, had an informal night law school in which Shreveport lawyers would give night classes to those wishing to take the bar examination, and at the end of a 3-4 year study, would certify to the Louisiana Bar that those students who had passed the Centenary examinations were qualified to take the bar examination. Steve took the examination and passed, and was admitted to the bar. He resigned his position with the U.S. Revenue Service, went to New York, where he obtained his Masters Degree in accounting, and then returned to Shreveport, where he became a full-time attorney at law in Shreveport. He is among the last of the Shreveport attorneys who, without graduating from an approved law school, were permitted to take the examination for admittance to the bar.

It is my recollection that Steve worked in the office of several attorneys in Shreveport, including the office of Sumpter Cousin and John Lawhon, before entering into practice on his own and in his own office.

Steve was a big man – both physically and mentally. He was steadfast and loyal to his clientele, and his practice grew rapidly as he began extending his friendships in the Shreveport community. He was tenacious in his representation and quickly acquired the reputation as one who would represent his clients well and diligently.

Steve acquired a general practice of law, primarily in the civil law field. He became proficient in several areas, including the real estate field, and particularly of tax law, both state and federal, in connection with clients having tax problems. In addition, he would at times purchase property at the tax sales for both clients and for his own account. He was highly respected for his cooperation with tax debtors who wished to redeem property purchased by him.

In the last few years, Steve became somewhat physically incapacitated and had to withdraw from an active law practice. He is remembered by all who knew him well as a steadfast friend, a good lawyer, a fine citizen and a great American. I am happy to be among those who knew him and who could call him a friend.

Steve married the former Lenora Armstrong on Valentine's Day in 1959. She survives him, along with their 2 children, Les Cowel, who presently resides in Naperville, Illinois, and Debbe Cowel, who presently resides in Swampscott, Massachusetts.

I am honored to submit this memorial to the memory of Steven N. "Steve" Cowel and move that this memorial be duly recorded and made a part of the permanent record of the First Judicial District Court and that copies thereof be delivered to Steve's family and forwarded to the Louisiana Supreme Court for recordation.

THUS DONE AND SIGNED on this 30th day of October, 2007.

Respectfully submitted,

Jackson B. Davis, Attorney at Law