



## Stephen Lessard: Retired United States Navy Lieutenant Commander and Executive Editor of *The Tax Lawyer*, Georgetown University Law Center, Washington, DC

[By Heather Newton]

Stephen Lessard, a third-year student at Georgetown University Law Center, has been to many places few law students have ever visited. Prior to entering law school, Lessard served as a United States naval officer and traveled the world on military assignments, visiting ports in countries far and wide and boarding foreign vessels to enforce government sanctions and search for contraband. These experiences helped him to develop a mental toughness that has allowed him to handle the pressures of law school with fortitude.

Lessard's passions for law and the military developed during his childhood, and he followed each of his interests organically; one led to the other, and the two are now intertwined. While taking a seventh-grade civics class, Lessard participated in a mock trial, and his interest in law was born. Lessard played the role of an attorney on the case, and he was smitten with the intellectual warfare of the courtroom. In addition, years of watching *Perry Mason* episodes enhanced Lessard's appreciation for the somber dignity and heart-stopping drama of litigation.

When faced with decisions about which college to attend and how to pay for tuition, Lessard tapped into both of his long-held interests: he attended college at Texas A&M University on an ROTC scholarship that required four years of military service upon graduation and majored in political science because he thought that education in this area would provide him with a good foundation for a future legal career.

After college, Lessard planned to fulfill his four-year commitment to the military and then leave the armed forces for a civilian career. However, he discovered that he truly enjoyed life as a naval officer and decided to remain in the military. He described the operations in which he participated as both exciting and on the cutting edge of current events.

"It was very exciting to be in surface warfare during the Cold War era because we got to

travel the world and participate in the events most people saw on the news," said Lessard. "There were times when our forces faced off against Soviet forces and we did operations in their backyard. We sailed our ships into their waters, exercising freedom of the seas, and we would see their troops gather to watch our movements."

Lessard said that he was sent to the Middle East after the Gulf War to provide coverage for troops and fighter pilots enforcing the no-fly zone and to inspect vessels in order to enforce U.N. Security Council-mandated sanctions. In addition, Lessard said that he has sailed near the coasts of a number of South American countries and boarded ships in efforts to prevent drug smuggling.

While Lessard was involved in a number of offensive military operations during his naval career, he also enjoyed participating in friendly visits to ports around the world to "show the flag." This ceremony, Lessard explained, allows American troops to show their presence and demonstrate commitment to ongoing relationships with other countries.

Lessard served in the United States Navy for 20 years, and during that time he moved up the ranks of command, ultimately becoming a surface warfare officer and a lieutenant commander. He proved to be an outstanding officer and achieved a number of military awards, including the Meritorious Service Medal, the Navy Commendation Medal, and the Navy Achievement Medal.

As Lessard approached his 20-years-of-service mark, he began thinking about his career options. He could continue with his distinguished military career or retire and begin a new chapter in his life. He decided that, while he had loved his experience in the Navy, he was ready for fresh challenges. His aspirations once again turned to his other area of interest: the law.

Lessard decided to pursue a law degree but needed to attend a law school that was close to a naval base and that offered an evening program option. Georgetown University Law Center fit both of these requirements, and Lessard embarked on a new life as a law student.

Lessard said that he has had a great experience at Georgetown, so far. "I have been very impressed with Georgetown. I love the faculty, the adjunct professors, the location of the campus, and the wide variety of classes to choose from," he said.

The hard work and challenges he met with while serving in the military have given Lessard a strong foundation for success in law school. He is a Dean's List student and the executive editor of *The Tax Lawyer*. He is scheduled to receive his J.D. in May 2007.

In addition, Lessard earned a 2006 Burton Award for Legal Achievement for a paper he wrote entitled "Playing the Economic Substance Trump Card: *Black & Decker v. United States*." Lessard and 13 other winners from various law schools received Burton Awards at a ceremony in the Great Hall of the



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Library of Congress on June 12. Lessard said that his paper grew out of a note that he wrote to fulfill a requirement for membership on *The Tax Lawyer's* editorial board.

While writing his paper and serving on *The Tax Lawyer's* editorial board, Lessard discovered that he had an interest in tax law and decided to focus on a career as a tax attorney. To that end, Lessard worked as a summer associate in both the New York and San Francisco offices of Orrick, Herrington & Sutcliffe, LLP, and focused his work assignments on taxation issues. Lessard said that he developed good rapport with the associates and partners with whom he worked, and he was pleased that some of the tax partners at Orrick, Herrington & Sutcliffe congratulated him on his paper and expressed interest in working with him in the future.

After reflecting on his accomplishments both in the military and in law school, Lessard

said that he has excelled because he has pursued avenues that were genuine areas of interest for him. "I made decisions to do things that I enjoyed, not because I wanted to make money or for any other reason," he explained. "I didn't stay in the military for the salary or benefits; I stayed because I enjoyed it. When I had a gut feeling that it was time to leave the military to start a second career, I began looking for a new area of interest, and law school was that challenge for me."

Although Lessard has nearly completed his transition from naval officer to associate attorney, he said that he will continue to pursue both of his interests by handling various pro bono projects. Currently, among other pro bono matters with which he is involved, Lessard volunteers with the ABA Standing Committee on Legal Assistance for Military Personnel, working with other attorneys to provide volunteer legal

assistance with civil matters for military personnel who are currently serving in the armed forces.

Lessard said he is looking forward to the transitions and new experiences that lie ahead of him. "My rule has been to do things because I enjoy doing them," he reiterated. Because Lessard couples this philosophy with a strong work ethic and commitment to community service, his future looks to be as distinguished as his accomplishments to date.

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Georgetown University Law Center  
[www.law.georgetown.edu](http://www.law.georgetown.edu)

ABA Standing Committee on Legal Assistance for Military Personnel  
[www.abanet.org/legalservices/lamp](http://www.abanet.org/legalservices/lamp)

The United States Navy  
[www.navy.mil](http://www.navy.mil)