

P: I am doing an interview this morning with Gary R. Gerson of Gerson, Preston & Company, P. A. We are in his office at 666 Seventy-First Street, Miami Beach, Florida. Sam Proctor is doing the interviewing, and this is for the University of Florida Oral History Program. Gary, the first thing I want to do is ask you to give me your full name and what that middle initial stands for.

G: My full name is Gary Raymon Gerson. My mother forgot the D [in Raymond].

P: Oh, there is no D in there?

G: No D.

P: When were you born?

G: I was born October 18, 1933, in the Women=s Hospital in Baltimore, Maryland.

P: It is kind of interesting because somewhere in your notes, I found you were born in Miami Beach, October 18, 1932, so that is wrong?

G: That is wrong.

P: Absolutely wrong. What was your father=s name?

G: My dad=s name was Harry Gerson.

P: No middle initial?

G: Harry Joseph Gerson.

P: And your mother=s name?

G: She did not have a middle name. It was Annette Gerson. Her maiden name was Annette Friedman.

P: Alright. Let us talk a little bit about your family background. They were living in Baltimore. Have you any idea when your family first came over from Europe?

G: First of all, my dad was from Frostburg, Maryland. The Gerson family was probably the largest Jewish family in Frostburg, Maryland, which is a very, very small town in Maryland. They came there in the early 1900s from, I believe, Lithuania, which was a part of Russia at that time. My dad grew up with two brothers and a sister in Frostburg, went to a very old high school called Beall High School in Allegany County, Maryland/Frostburg, Maryland, and then went down to the University of Maryland Law School in Baltimore, Maryland. His brother, one Milton Gerson, was also an attorney, went to the University of Maryland, and became a very high profile judge in Allegany County, in Frostburg

and Cumberland, Maryland. My dad, at the University of Maryland in Baltimore, met my mother, who had just finished high school and was working. They met in his senior year of college, and they got married right after he graduated college.

P: So, your father was born in the U. S., then?

G: My dad and mother, both, were born in the United States.

P: And both in Maryland?

G: Both in Maryland, my mother in Baltimore and my dad in Frostburg.

P: Did your father practice law?

G: Great question. My dad started to practice law, but the Depression came. When the Depression came, nobody was making a living and my dad, with an uncle backing him, started a chain of shoe stores in Maryland known as the Princeton Shoe Stores For Men and Boys, which was pretty well-known in Baltimore. He had about six stores and about twelve concessions, concessions being selling shoes in other stores, and he established this chain of shoe stores because, really, you could not make a living practicing law in the Depression. Meanwhile, mother and dad were married, and I was born in the Reisterstown road section on Oswego Avenue. Then, after they were doing better, we moved to the Forest Park section of Baltimore, in an apartment. Then, they built a home in Baltimore--I must have been about five or six years old then--on Chatham Road. I remember, it was a very nice home built with a _____ **lot and all**. They were very proud of it and at that time--you can imagine what inflation has done--it was 10,000 dollars for the house, the home and all.

P: That was pretty big time.

G: That was big time, and it was close to the Forest Park High School. It was in the area of Liberty Heights and Garrison Avenue, where they were a great many Jewish people but also a lot of non-Jewish people. I started in the elementary school of **Mordecai Gist**, School No. 69, in Baltimore, Maryland. Mordecai Gist was a hero of the Revolutionary War. When I was in the sixth grade, mother got very sick with asthma, allergies--all of the related diseases of a very poor Baltimore climate. The doctors at that time urged her to go to a warmer climate. They were suggesting California, Arizona and last Florida. But, of course, at that time, there was no air travel, so you had to travel by train. They were a very closely knit family. My mother came from a family of nine, [and] all were living in Baltimore. All would congregate at my grandmother=s house every Sunday and, therefore, to go so far away would have been unreasonable, so we settled in Miami, Florida.

P: Now, you grew up in Baltimore, these early years. Was this a very Jewish environment that you were growing up in?

G: I would say, no, it was not very Jewish. They were a good many Jewish people there. In my class, I would say a good 20-25 percent were Jewish in the elementary school.

P: But, how about your family. You participated in all of the holidays?

G: Oh yes. We were members, originally, of Beth Yehuda Congregation, which was at **Garrison** and **Borman**, a very small Orthodox congregation. I had to go to Hebrew school from the second or third grade on. So, we participated in Jewish holidays and functions and belonged to the synagogue. I was under training there, went three or four times a week. I remember, I would go to synagogue for the Hebrew school and on the way home, for six cents, I would bring home a loaf of rye bread, sliced.

P: [Laughs.] Your mother kept a kosher home?

G: No. No kosher home but a very nice Jewish home in which myself and, then, two brothers were born, in Baltimore. They were about one and two years old when we moved down to Miami.

P: What were your siblings= names?

G: **Sheldon** Gerson is my middle brother. He is about five years younger than I am. Donald Gerson is about six years younger than I am.

P: And both of those are associated in business with you now?

G: Yes. Don is a partner in the firm, and Sheldon is a senior accountant with the firm.

P: No sisters?

G: No sisters.

P: So, there were three boys in the family.

G: Three boys in the family.

P: Now, you moved to Miami when?

G: Let us see. I was about twelve years old, so I moved to Miami in about 1945.

P: Do you remember Miami at the time? Was the war still on?

G: The war was just coming to an end. I do remember Miami. I still remember that we had some blackouts at that time because they were afraid of submarines on the east coast. I remember, we had a base for hospitals for military personnel who were hurt during the war. I remember seeing those military personnel, but Miami Beach was a lot different. All the blacks had to be off the streets by five o'clock at night. It was a very different community. [There were] a lot of restricted hotels and apartment houses where no Jews or dogs were allowed. They had legalized gambling. Legalized: nobody was looking, so it was legalized. It was a lot different, smaller, a lot of corruption.

P: But, the military had taken over a lot of the hotels.

G: The military had taken over a lot of hotels for the rehabilitation of their soldiers.

P: When you moved from Baltimore, Maryland to Miami, Florida, where did you live?

G: Originally, when we moved down, my folks bought a small apartment house, an eight-unit apartment house at 29th and **Sheridan**.

P: Was that at the beach?

G: On Miami Beach. We always lived on Miami Beach. My dad would commute. He would go back and forth. He tried to keep the shoe stores going, so he had a difficult time. He was commuting back and forth. He would be here on the weekends and be in Baltimore during the week. That was very tough because at that time, and he had to get on the **Silver Meteor** and travel for twenty-four hours to get down here, and we used to pick him up at the train station. It was very difficult. He kept the shoe stores going for about two years, when he finally had to give up the shoe stores and sell them. We then moved from that address. We moved to a home. We bought a home at 45th and **Alton**, 4535 Alton. But then, my mother seemed to get well, and they wanted to give it another try. This was right before my dad sold the stores. We moved back to Baltimore for about three months, and mother got terribly sick again. So, we saw it could not work, and that is when we moved back here, dad sold the stores, and Miami Beach became our permanent residence.

P: What kind of business did your father go into here?

G: My dad had a very difficult time, very, very sad. Here was a man who was very prominent in Baltimore. Everybody knew him. He went to law school at the University of Maryland, which was in Baltimore at that time. He had a very well-known chain of shoe stores. He knew everyone. He came down here, and he knew no one. It was hard to break into the closely knit society. He started to look for different employment. He worked as a real estate salesman. He worked managing **Mangles** Department Store. He had a difficult time. Finally, he took most of his savings and bought a hotel, the Ocean Terrace Hotel on 74th and Ocean. About sixty hotel rooms he bought, and that sent three boys through college.

P: Your family sounds like they were fairly prosperous over the years.

G: My family, I would say, was middle class, yes.

P: So, you do not remember any poverty stricken times?

G: Oh no, no, no. We also lived in nice homes, always had good vacations, always had money. No, no poverty.

P: What about your Jewish education when you came to Miami, Florida?

G: When we came to Florida, my folks were very, very anxious about the Jewish education. As I said, we lived around the 41st Street area, and there was a synagogue that was just starting at that time, Temple Beth Shalom. They brought in a rabbi, Leon Kronish, who became a real well-known person in Jewish affairs. Rabbi Kronish established a liberal congregation, even though his training was Orthodox. In this synagogue, he wanted to establish a liberal congregation. I remember, I was only about twelve or thirteen years old at that time, and I was so steeped in Orthodoxy. I mean, I was even wearing the undergarment, would say my prayers before bed with the Seder, the Jewish bible, and I was steeped in that. I will never forget when Rabbi Kronish was talking to me about what we were going to do and all. I was about twelve years old, and I was having an argument with the rabbi that we should be Orthodox and so forth. I came home crying at that time. I was very disturbed about it, but mother assured me that it was going to be okay and all. There was an element in that congregation similar to me--much older people, of course--who wanted to also have Orthodox services in the synagogue, do it in the basement in the morning, or something. But, he did not allow it. He wanted the synagogue just for the liberal congregation, which is somewhere between reformed and conservative, and he did it. I studied there [and] I learned my Bar Mitzvah there, even though I was actually Bar Mitzvahed in two places. We went back to Baltimore because we had just moved down, for a very large Bar Mitzvah in Baltimore with all of my family. Then, I had a second Bar Mitzvah down here, at

Beth Shalom, and continued at Beth Shalom through confirmation, through sixteen, and I became a real disciple of Rabbi Kronish all during my life. He was a model for me. I worked with him a lot [for] Jewish causes, as we will talk about later. He is probably one of the most prominent rabbis in the country. He was the original one to start the Israel bond program, a great scientist, very close to Golda Meir [Israeli prime minister, 1969-1974] and David Ben Gurion [Founder and first prime minister of Israel, 1948-1963]. Very prominent. He died a few years ago, which was a great loss to the community and myself.

P: When you moved down, where were you in school?

G: When we moved down, I started the seventh grade at **Ida M. Fischer Junior High School**, which is no longer in existence, down on Pennsylvania Avenue and Miami Beach. That was right next to Miami Beach Senior High, which I then became a student at. So, I went from Ida M. Fischer to the old Miami Beach Senior High, which was also down on Pennsylvania. Both of those schools have been moved. The Ida M. Fischer has been replaced by Nautilus Junior High [Nautilus Middle School], up around the 41st Street area, and the school was replaced from Pennsylvania Avenue down to Dade Blvd.

P: And what year did you graduate high school?

G: I graduated high school in 1951 and immediately started in the summer school at the University of Florida.

P: What kind of student were you in high school?

G: I was a straight A student in high school. I earned the math medal, which was a very prestigious medal. I was in the National Honor Society. I was a very top student at Beach High.

P: Did you work at all?

G: I used to work in the cafeteria because I thought it would be a good idea for the teachers to see that I was working. I really did not need the money, but it was good for my prestige that all the teachers would see me working. I thought, throughout my life, that it is very important that people get a concept that you are a hard worker. Whether that is good or bad, I do not know.

P: Did you have any time for sports?

G: I was very unathletic. I was not very well coordinated. Unfortunately, in high school, I was not able to partake in any sport because of my poor athletic ability.

P: What about social?

G: I was in all the social affairs. I went to all the dances. I always had a nice girlfriend. Social was never a problem. Also, probably one of the very meaningful and probably one of the most important episodes in my life was that in my senior year, all my friends were going to go to med school, and that was the thing to that day: Jewish boys ought to be doctors, and I went to take an aptitude test by a math teacher who also gave aptitude tests, **Mrs. Moore**. I will never forget. She gave me an aptitude test for half a day, and [with] the results of that aptitude tests, she said, Gary, you do not want to be a doctor; you want to be an accountant. Honest to goodness, I did not know what an accountant did, but she said, you would be a good accountant. It probably did more to change my life than anything because I was thinking of going to medical school. I came home to my dad and I said, dad, they say in school that I would make a great accountant. My dad said, that is great; you ought to be an accountant because an accountant comes to my office and takes care of my books, and I give him twenty-five dollars a month; that is a great profession; you ought to be an accountant. Honestly, Sam, I remember getting into a car with a friend--I did not have a car at that time to drive--to drive to University of Florida to start summer school, and I said I was going to be an accountant. I knew no more what an accountant did than the man in the moon. That is how I started my accounting profession.

P: Why the University of Florida?

G: Because, while my parents were fairly well off, middle class, the University of Florida was so outstanding in its economic cost. In other words, the cost was so small compared to other universities. It was fifty dollars a semester, another fifty or seventy-five for room, so that was the place to be for financial reasons. Of course, it also had a good reputation.

P: Not the University of Miami, then?

G: No. The University of Miami was not state-supported, and the tuition was much, much greater. I would have still gone to the University of Florida. A lot of my friends went, and it was the place to go.

P: Had you ever been to Gainesville?

G: No. I never was at Gainesville before I went up that summer.

P: You drove up, and you went into summer school?

G: I drove up, went to summer school at Murphree Hall--very hot, no air

conditioning--and I started to study. Let me tell you about that experience. I started studying very hard, and I came up with a fellow from Miami Beach High by the name of **Jim Schwarzberg**. I knew him from Beach High and all, and he was up there. He was on an athletic scholarship, a football scholarship. He asked me to help him with one of the courses and all at the university, and I helped him. I seemed to have a knack for taking a complex issue and explaining it in very simple terms, which I think is really one of the bases of my success, to take complex issues and explain it so everybody can understand. Jim was getting along very well with me helping him in his school work, and he told one of the football coaches, a coach named Dick Jones [Richard Edward Jones, assistant football coach, University of Florida, 1951-1961]. As a matter of fact, Bob Woodruff [George Robert Woodruff, head football coach and director of intercollegiate athletics, University of Florida, 1951-1960] was the highest paid executive in the state of Florida. They brought him in as head coach from Baylor University in 1949, and they paid him greater than the governor, I think about 12,000 dollars. The governor was making about 10,000 at that time. Bob Woodruff brought in Dick Jones to head recruiting, to be a line coach, and to take care of the boys. At that time, there was no tutoring, no help for the athletes at all being given. They did not start anything at that time. Jim Schwarzberg told Dick Jones, Coach Jones, that there was this fellow over at Murphree Hall, a freshman, who was of great help to him in the courses. I will never forget one morning: I am sleeping, it was hot as hell, and I see this stocky football coach coming into my room, not even knocking. He opened up the damn door with a big cigar in his mouth and he said, Gerson! I said, yes. He said, you come with me. I quickly got dressed, and he took me over to the athletic department, introduced me to Coach Woodruff, and says, you are going to start tutoring these boys, and we are going to start giving you two dollars an hour. I want you to know that two dollars an hour at that time was about thirty or forty dollars an hour now. It was a big, big thing. I started as a freshman starting to teach these courses, tutoring these courses that I was then taking. At that time, the University of Florida was, I thought and it proved to be later on in my life, probably the greatest educational system with these C courses. I have told everyone who would listen, it is so sad that these C courses are not being given today at the University. It was compulsory to take C1/American Institutions, C2/Sciences, C3/Reading and Writing, C4/Logic and Math, C5/Humanities. So great! I mean, unbelievable with the art, the music, the literature. C6 was biology, and C7...

P: That is it.

G: Thank you for helping me with that.

P: Comprehensive [**courses**].

G: I just cannot understand why they did not continue on the compulsory use of these courses. These courses were beautiful for me, for my tutoring, because every athlete had to take those courses. I developed such an expertise in these courses by reviewing and studying and going over all the past exams that I developed a great success rate in tutoring, and the tutoring department grew because we had such a good success rate of getting these boys through the courses that I was able to put on tutors who worked under me. I would use a lot of our fraternity brothers who needed the money and who were very sharp and very good and who were very conscientious. A lot of those boys who are very prominent today were in college and were able to stay in college with a decent lifestyle because of the tutoring that we started at the University of Florida. We started, and I started, the original tutoring program at the university. Today, there are over ninety people involved. We started those. We were giving tutoring classes at the old Florida Gym. That is where the athletic department was. Percy Beard, the athletic director, was over there, Bob Woodruff's offices were over there, and they had classrooms over there. Do you know when they built the new athletic department, [when] they built the new athletic department offices over at the stadium, they put in about a half a dozen classrooms for my tutoring over the years, and they put in a special office. I had my own office over there in all the time I was going to college. I was going to summer schools and all. So, it was a unique experience doing that. At the height of that, say my junior and senior year, I must have had as many as twenty or twenty-five assistants tutoring. I would use these people to tutor in the subjects other than the C courses. When a boy was majoring in pre-med, they would need tutoring because they were tired and busy. We were responsible for all athletes on athletic scholarship **[and]** a few baseball players who were on an athletic scholarship, track and all. We were responsible for all of those. It is amazing, this is 1999. I was just back for the Hall of Fame dinner, not only Emmet Smith [NFL player, Dallas Cowboys, 1990-present; UF football player and student, 1986-1989] was getting honored, but Coach Dick Jones, the one who got me involved, was getting honored. So many of the boys from my original tutoring classes came back, and probably one of the finest evenings that I had because so many of those boys came up to me who I had not seen in thirty-five or forty years, who remembered me and said, Gary, if it was not for you, I would not be where I was. That such fine guys, as a Dr. **Jim Eaton**, a very fine neurologist, and others--I cannot think of the names very quickly but at least a half a dozen came--said that to me, that if it were not for those tutoring programs and what I tutored and all, they would not have been there, so I think that was one of the, really, highlights of my life. **[It was an]** opportunity **[in which]** I made excellent money. I was able to buy a beautiful red Chevy convertible. I lived very well at the University of Florida. I always had my dormitory room paid for. As many meals as I wanted to go to the training table, it was no problem, but I was a TEP [Tau Epsilon Phi], and I made all my meals there. But, the experience I had at

setting up the tutoring program, which has continued on to be a great institution, at Florida of course, now with the black ball players. We had only the whites at that time and, therefore, they had a little better education. Black schools were not so good. But, as soon as the black boys came in, certainly, they had to upgrade the tutoring to keep those boys in because of their ability to get only a poor education because of the schools, which have finally been upgraded. But, the institution of the tutoring for athletes has given me a great affinity for the university and has kept me back there because those years were so great. I was really well thought of there. Everybody knew that I was able to produce these jobs for the needy boys, needy students who needed to go to work and were good and would study extra hard so that they could help the athletes. As a matter of fact, I was written up. A sports writer from the Miami news at that time came through the halls to see our tutoring classrooms, and he asked me about the tutoring program. I happened to make a statement that in the four years we had been doing this, we had never lost a ball player because of eligibility, and it made the headlines in the sports pages stating that, No Football Player Has Flunked at Florida, with a byline, Dr. Gerson Bats 1000. They called me Dr. Gerson there. It did not sit well with Coach Bob Woodruff. I remember that I was in the classroom, and they said that Coach Woodruff wanted to see me on the football field. I remember, I went out to the football field, and Coach Woodruff was very sullen in the way he would talk. You know, he would talk like this [lowered, gruff voice]. He said, Gerson, goddam it! I never want you to talk to another sports writer again. [P laughs.] Because of the connotation, a lot of people thought that maybe we were doing something differently at the university with the athletes.

P: Illicit or illegal.

G: Illegal, but we certainly were not. We were reviewed and everything many times, and everything was absolutely legal. The boys never got anything in advance. But, through hard study and attending classrooms, and we made it mandatory that they had to attend these tutoring classes. So, that was a great thing for me in the University of Florida.

P: What year did you arrive in Gainesville?

G: I graduated in 1951 from high school, arrived there in 1951, and I was able to get a degree with high honors in three years and my master=s in four years. But, you have to understand that I went to every summer school, because I was up there with the athletes helping them get their schedules and all.

P: So, you were working?

G: So, I was working for the athletic department and going to school for the whole

four years.

P: But, you were a full-time student while you were working.

G: More than full-time. I always would take twenty-one hours or so. So, I graduated in three, master=s in the fourth year, and while I was sitting for my master=s, I got my CPA certificate. I sat for the exam. So, when I received my master=s, I was twenty-one. Then, because I passed the exam, I got my CPA. At that time, I was told, at twenty-one, I was the youngest CPA in the country, all under the umbrella of the University of Florida. Now, stay in the education. I just cannot begin to tell you, C3, English, that we had to write an essay every Friday. We would be given four or five topics and have to write. Today, my biggest problem with my staff is that nobody can write a letter. Nobody can write an article. I am always correcting. I spend a lot of time correcting everybody. They just do not give that education today so that these kids can write and express themselves in a proper grammatical form. I learned that at the University of Florida.

P: Gary, what was your impression with Gainesville when you arrived.

G: Let me finish with C5 first.

P: Go ahead.

G: I have got to tell you about that C5.

P: Tell me. You were not in my C1 class, though.

G: No, I was not in your C1 class, and I learned a lot from C1. But, I am talking about what really stayed with me.

P: You went to Bill Carleton=s lecture.

G: Yes. I went to Wild Bill Carleton=s [UF professor of history] lectures. But, what stayed with me was C3 in the writing, in grammar, and C5 in humanities. My god. I mean, I can get into an audience and talk about Impressionism and Expressionism, and I can talk about the transition in music between classical and Romantic and Beethoven=s Ninth as the transition, and people just sit up and look, and the transition in architecture and how it all was tied together in C5. In the books we read, Of Human Bondage by Somerset Maugham, about philosophy. A great philosophy course in there. It is just a shame that my kids going to college and other kids who are going are not getting that education.

P: Who were some of your instructors?

- G: Wathen [Lawrence James Wathen, humanities instructor, University of Florida, 1950-1959] in C5 and another gentleman who was fantastic. I just do not remember many of the other names. I do remember them in the accounting. We had Ray [Delmas Dennis Ray, accounting professor, UF, 1948-1981] and Moore [James Francis Moore, assistant accounting professor, UF, 1948-1965] and Deinzer [Harvey T. Deinzer, accounting professor, UF, 1947-1973], all fine accounting professors. I am telling you, I got a superlative education at the University of Florida, for which I am forever grateful.
- P: What about Gainesville and the University of Florida? Was that small time coming out of Miami Beach like that?
- G: Yes, but Miami Beach was not much bigger at the time. It was small. We had much better restaurants. [Laughs]. In Gainesville, it was hard to get a decent meal.
- P: You could go to The Primrose.
- G: The Primrose [Laughs] or Alfonso=s or somebody=s. Every once in a while, a restaurant would crop up there, but it was hard getting a decent meal there, in one movie house. But, they were great, great, great years, but the food at the fraternity house was wonderful.
- P: What brought you into the TEP fraternity, Tau Epsilon Phi?
- G: It was tradition that most of the Miami Beach boys who came up went TEP.
- P: Not Phi Lamb?
- G: Not Phi Lamb, and I was one of the boys who were chosen to go. I was very happy with it. [Tape interrupted.]
- P: Alright. We are talking about the University of Florida and your career there, and I asked you why you went TEP rather than something else. First of all, you went to a Jewish fraternity...
- G: Yes.
- P: ...which is all that you were able to get into at that time, right?
- G: That is correct.
- P: None of the others would accept Jewish, and the TEP fraternity had no non-Jewish members?

G: Maybe one or two, but very few.

P: Who was your Big Brother?

G: I do not recall. He was not very impressionable. Do not forget, I did not live there. I lived at the dormitories all of the time.

P: So, you did not have any of the experiences in the penthouse or anything like that?

G: No. As a matter of fact, I did not even have to go through Hell Week because of my position with the athletic department.

P: But, you knew the fraternity well? You knew John the Cook?

G: Oh, I had all my dinners there. Breakfasts and lunches, I would have on-campus, by the university, but I would come for dinners every night there, and I was at all of the meetings.

P: Where did you live on campus? You started out in Murphree.

G: Yes. Either North, South, or Tolbert. I always had a separate room, as I was counselor for the floor also. So, that was all paid for. The athletic department paid for my books. I made two dollars an hour. I made a lot of money.

P: That was big time money. Two dollars an hour was a lot of money.

G: Big time money. I bought a new Chevy convertible, I think at that time for about 800 or 900 dollars.

P: Your father did not have to send you anything, by the sound of it?

G: No.

P: You were self-sufficient.

G: Very well.

P: Not many students could say that at that particular time.

G: That is for sure.

P: Now, it was a big campus, was it not? Women were on the campus now?

G: Women were on the campus. I think there were about 5000 students in 1951.

P: A little bit more than that.

G: Was it?

P: A lot more than that. Almost 10,000 students.

G: Really? In 1951?

P: And women had come on campus in the fall of 1947.

G: Okay. I did not know that. Thank goodness for that.

P: That is right. But, you did not have time for a social life, did you?

G: Yes. I had a number of girlfriends, one with whom I went for a good while there, would go over to Daytona Beach at that time with her. I had a wonderful time, wonderful weekends. I had my little convertible and a lot of money in my pocket. I worked very hard, though. I mean, twelve months a year, I was at that university.

P: And you were a good student, by the sound of it?

G: Yes. I graduated with high honors, a 3.9 or 4.0. As a matter of fact, [it is] very interesting. During high school and elementary school, my mother insisted on piano lessons. At that time, most eastern European Jewish families insisted that each child learn a musical instrument. My middle brother played the violin. My younger brother played the piano. So, I was a piano student and played a lot of piano. As a matter of fact, I played on television down here when television first started. On an amateur program, I gave recitals. I played a lot of piano, practiced very hard. My mother made me practice a couple of hours a day. When I went to the University of Florida, mother said, you are going to at least minor in piano. I remember the old music building was a wooden building, and I went and started classes there. During that summer, I took, I think, three courses plus piano for one credit, I believe. For my final exam on the piano, I had to play--I will never forget--Chopin's *Butterfly Etude*. It is a black-key etude; everything is on the black keys. I was so nervous, not from playing the piano, but I wanted so much to get all A=s, to have a 4.0 in the summer, that my fingers were slipping off of those black keys onto those white keys. It was terrible, and those bastards gave me a C in music. All A=s, and that is the only C I ever got, only less than an A I ever got. They gave me a C in music, stupid because they lost a good student for the minor all the way through. I said to the professor, how in the world would you give me a C? I was working so hard and everything like that. He said, the man who was listening to me and giving me the exam was not

the professor. Some head of the music school said that anyone who cannot play under pressure or something should get a C. So, no more piano. I did not touch the piano very much after that at all.

P: And broke your mother=s heart.

G: Yes, that is right. [Laughs]. Stupid professor. What difference, in this great scheme of things, if he would have given me an A in piano?

P: You probably deserved a C, and he was right in giving you what you deserved.

G: Probably so. [Both laugh.] But in the end, he lost a student.

P: It ended your music career.

G: That is correct.

P: So, you did not have to follow in the footsteps of Horowitz or Rachmaninoff [Sergei Rachmaninoff, Russian pianist] or any of those great musicians.

G: That is right.

P: You dedicated your life to accounting.

G: To accounting. What a difference. Isn=t that sad?

P: All of your courses, then, were geared to accounting?

G: Well, the C courses.

P: I mean, you got out of those. Your sophomore year, you finished with that. Your junior and senior year?

G: Yes. But everything else, I think all my electives were in the business side.

P: You did not take any literature, any art, anything?

G: No, only in the C courses. You had it all there. They summarized. They did such a wonderful job. I was a good student. I read everything in their lectures. I just cannot say enough for that humanities course because it put together art, music, architecture, literature, and philosophy. I mean, what a combination.

P: Gary, has this continued to be a passion and interest since then?

G: Absolutely.

P: You read a lot?

G: No, no time to read other than I am a very diligent reader of all the tax and accounting research, and all the materials and all of the publications.

P: So, no more Somerset Maughan?

G: No more Somerset Maugham or anyone else, and that is sad, that I do not have time for that. I work today six and a half, seven days a week when I am in the office, when I am not on vacation.

P: So, you graduate in three years from the University of Florida?

G: Right.

P: 1954?

G: Right. Master=s in 1955.

P: What encouraged you to take a graduate degree?

G: At that time, I wanted to stay in school. I was having such a good time with the tutoring program and all, number one. Number two was the Korean War, and if you did not stay in school, you were going to have to go into the military. Number three, if you got your master=s degree in lieu of experience at that time after passing the CPA exam, you could get your CPA certificate. Otherwise, you needed either practical experience or, as I said, the master=s degree. So, it fulfilled a lot of purposes for me, and I was only there for three years. I figured I was entitled to another year anyway.

P: And you continued to be a tutor then?

G: Oh yes.

P: You stayed as a tutor throughout your career?

G: At that time, I was head of it. I was an academic counselor, an academic coach. I was a head with my own office in the athletic department. I was the head of tutoring all of these guys on scholarship, with about twenty people working for me.

P: In the meantime, you got rid of Woodruff.

G: No. Woodruff did not leave until years after I left.

P: Did you have a good relationship with him?

G: An outstanding relationship with him. All of the coaches were dear friends of mine. **Dale Hall**, who recently died, was the backfield coach, and he had come from Army. He coached at Army, too, after he coached for the Gators. He was in that famous backfield for you all who may be old enough. It was **Doc Blanchard** [Army All-American], **Hall**, and **Glenn Davis** [Army All-American], which was the big backfield at the Army in the days of the 1940s. Coach **Hank Folberg** was also from Army. He was an All-American end. We have lost track of Coach **Folberg**. He was a football coach at the University of Florida at that time. I was very close with all of the fine football coaches there. We had excellent friendships, and [I] kept up the friendships with them all through the years. In addition to that, a lot of the very successful ball players continued to use me as their accountant all through the years, and some of the football coaches, too. So, they have been some of my most valued clients and friends over the last forty years.

P: And you still are recognized at the University of Florida in the athletic program?

G: Oh yes. I am still very much _____.

P: As one of the pioneers.

G: One of the pioneers of setting up that whole tutoring department at the university. Today, it is a real big operation, [with] over ninety people involved. I was a student handling it with about twenty other students, at the height of it.

P: Your folks came up for your graduation?

G: Yes. They came up for my graduation.

P: Your mother and father were very proud.

G: I would hope so.

P: What about your brothers? Did they go to the University of Florida.

G: Yes, they went to the University of Florida. One graduated there, and one came back to the University of Miami and graduated.

P: So, you have two Gators in your family there, on that level.

G: Yes.

P: Then, you go in and take the master=s program in a year.

G: Master=s program, received my CPA certificate and, now, it was the end of the Korean War, and we still had to do some military service.

P: Well, you did not have to do a master=s thesis to get an M.B.A.?

G: No. It was not a thesis, but I had to do a paper. I did a paper on depreciation under the tax code. I wrote that, and I do not know whether that was considered a thesis or not, but it was an extensive paper I had to write.

P: Well, whatever it was, that was on the graduate program?

G: Yes, in the tax department.

P: Was Matherly still the dean of the college at that time?

G: I do not remember. Lanham [James Samuel Lanham, accounting professor and head of department, 1947-1961] was head of the accounting school, but I do not remember who was dean.

P: Walter Matherly had been the Dean of the College of Business.

G: Yes, he may have been.

P: Of course, he goes way back. Did you know Matherly?

G: No. I remember Lanham very well, but I did not know Matherly.

P: So, you get out in 1955, and you immediately go into the military.

G: What I tried to do [was] very interesting. There were some opportunities for CPAs. One was with the finance corps of the Army. Everybody knew, at that time, **Scotty Peak**, who was the administrative assistant to George Smathers [George Armistead Smathers, U. S. senator, 1951-1969], who was state senator.

P: He was United States Senator by then.

G: I am sorry, United States Senator from the State of Florida. Scotty Peak, who now works in development for the University of Florida [and who] is a close friend of mine now--who, by the way, wanted to come in today, but I said I was busy with you--I wrote him a letter asking to take up with George Smathers whether I

could get a direct commission. At that time, there were none available, and they could not do anything for me.

P: You knew Scotty to be able to write to him, or was this just out of the blue?

G: I think someone at the athletic department told me to write to him, and they could not do anything for me. So then, I heard about the Navy had an audit. Today, auditing is handled for all the services. All these government contracts--the missile contracts, the gun contracts, the plane contracts--were, at that time, audited by the individual service. Now, there is one Department of Defense auditing, and that came about in the 1970s. So, I heard the Navy audit had a lot of positions open, but you had to become a Navy officer first. So, I applied to the Navy Officer Candidate School in Newport, Rhode Island, and I got accepted.

P: You did that on your own, not through George Smathers?

G: Right. I did that on my own. [It was] the most traumatic experience of my life. I get up to Newport, Rhode Island in September or October, and there was no sunlight. I had never seen anything like it. We would get, I think, maybe an hour of sun a day. It was getting into the fall and the winter. I had to be there for about thirteen weeks. Depressing, unbelievable! Cold, unbelievable! Here, I had a charmed life, both in Miami Beach and in Gainesville, and here, I am up in Newport, Rhode Island, five o'clock in the morning because in Officer Candidate School, you are a sailor. You clean latrines, you march besides going to school all day, you eat terrible things that are called blank-blank on the toast, creamed beef on toast ... [End of Side 1, Tape A] ... So I got through that, Officer Candidate School . . .

P: Thirteen weeks . . .

G: and became a Navy officer, a supply -- well, I was a line officer but, now, I am right on track. They send me to supply corps school, which is the school you have to go to, to become a supply corps officer which also, under the supply corps umbrella, is the audit.

P: Now, where was this?

G: Now, I am going to tell you. That was wonderful duty at the University of Georgia. They have, close to the campus, a beautiful facility to teach officers. Now, you are an officer and a gentleman with a beautiful officers= club, beautiful classrooms, beautiful swimming pool. It was even better than the University of Florida, and I am in heaven again. Man, from the depths of despair to the heights of glory. It is just wonderful there, and I am there for another three or four months, doing very well in my courses and certain, certain [with emphasis] that I was going to go -- I was wondering whether I am going to go to a Navy

area auditor office. Everything in the Navy is abbreviated, so Navy area auditor office is NAAO, like USS is United States Ship. So, I was wondering whether I was going to go to the NAAO/Jacksonville (close to home) or maybe I would like to go to NAAO/San Francisco (I have never been out there) or NAAO/Washington (to get into the action) or NAAO/New York. I was really excited [about] where I was going to be living as an officer and a gentleman in one of these wonderful towns because the last thing I wanted to be--and you had supply corps officers on ships--was on a ship. Let me tell you my experience on ships, on boats. I get seasick in a bathtub. Once or twice, I went deep sea fishing. It is a big sport in Miami. Deathly sick for two days afterwards. I am telling you, I was a chronic seasick individual. So, I will never forget a dark day in my life when we were in an auditorium, about fifty of us who just graduated, all very well, from Navy supply school. I am waiting. They have each officer stand up, and they tell them their duty station. They said Ensign Gary R. Gerson. Yes, sir. You stand up. They said, Ensign Gary R. Gerson, we are pleased to announce your duty, NAAO USS...(USS?)...Melvin R. Norman...(Melvin R. Norman?)...DE, little destroyer escort...(DE?)...out of Newport, Rhode Island. [P laughs.] Oh my god! Now, I am on a ship in Newport, Rhode Island that is not much larger than a fishing boat. Well, I am telling you, I will never forget...

P: It was a dark day.

G: I was in deep depression. I remember, I called my mother and I said, mother, they are sending me to a little ship in the North Atlantic, rough North Atlantic. I will never forget my mother's classic words. She said, tell them you cannot do that; you get seasick. [P laughs.] So, there I was. Well, this was very interesting.

P: You leave Athens, Georgia.

G: I left Athens, Georgia, went home for leave for about a week, and I was very lucky. I was ordered to report. At that time, it was before Castro. Cuba was a great ally. We had a big base--we still do--on Guantanamo Bay, and our ship, the ship that I was assigned to, was down there for sea trials. That means it just came out of the yard for repairs. It was an old World War II ship. Destroyer escorts were very small ships. I was assigned to that ship--a very interesting story--and I was to meet that ship down at sea trials in Guantanamo. I get down there, got there a couple of days early, and I traveled through Santiago and Guantanamo City. I saw a lot of Cuba, and I was still feeling, well, this is not going to be so bad after all, and I reported aboard ship. We were going to go out for sea trials. In the sea trials, we had our Captain, who was a Lieutenant Commander, and we had two other officers from the base who were checking us, two Captains. We had our normal complement of officers, about eight of us, and we are all eating in the wardroom for breakfast while we are tied up to the pier. I had the biggest wonderful breakfast: cereal, juice, ham and eggs. I was just

wonderful. Then, they said, well, Mr. Gerson, we want to show you your office. I had a nice office on the O1, second deck, right around from the captain=s stateroom, which was about as big as a closet. I am on the O1 deck in the supply office, and I was responsible for, of course, payroll. We had a ship store, disbursements for the ship when we would go and buy the food. I was also the assistant gunnery officer and a cryptographic officer. A lot of duties, which was very interesting, which we will talk about. But, my first day on that ship, it goes down in the Navy annals. My first day, I am sitting there. We are going out to sea, and I am sitting at the desk. All of a sudden, the ship is going up on one side, and I see the water and going down and up on the other side, and I am seeing water. It is going up and down, and I just had this big breakfast. I am going up, and I am getting dizzy. They said, are you okay, Mr. Gerson? I am going up and down, and I run over to the railing, and I barf. Who is right below me, so help me god, but my skipper and those two captains, and I barfed all over them on my first day on the ship. [P laughs.]

P: The beginning of your career.

G: I saw them. I put my hand over my mouth. The closest head was in the captain=s stateroom with the bright red carpeting, and I finished on his bright red carpeting. My first day on that Navy ship. They have been talking about that in the Navy ever since.

P: The beginning of Gerson=s Navy career.

G: The beginning of the Navy career. Well, I did not say very much for two days, and no one talked to me. But, the third day, we found that we had a very, very big problem. It seems that the supply officer before me had a very good salesman who sold him enough cheese toasties crackers to supply an aircraft carrier. All of our storerooms were filled with these boxes of cheese toasties. We had two problems: storage for all the good things we needed for our crew and, two, we used our allotment to buy cheese toasties. So, the captain said, Gerson, we will be forever indebted to you if you could get rid of these cheese toasties. So, I got an idea, and I knew that ships can trade merchandise and get credit towards their national budget and all, for food and all. So, I said to some of my enlisted men, listen fellas, get our small boat that we carry along. We are going to put that boat in the water, and we are going to load all the cheese toasties on this boat. It almost sank the boat. We had that many cheese toasties boxes. I said, I want two steaks, too, two or three of your best steaks. So, we went alongside an aircraft carrier and I said, fellas, you wait. I went on the aircraft carrier and I said, I want to see, not your supply officer--because I knew on those big carriers, they had more than one supply officer, but I knew they had a chief petty officer who would really take care of the purchases--I said, get me to the chief petty officer who takes care of food purchases for the ship=s store. I went and saw this guy and I said, look, before we start talking, I got these three

nice steaks for you to cook for yourself. Besides that, I have a little problem. I have an oversupply of cheese toasties that will not make a bit of difference to you all over here. I have these papers all filled out. Why don't you accept these cheese toasties for me, and you will be doing me a big favor. Come on, help me out. I was able to convince him to take the cheese toasties, and I got full credit for them even though they were all stale. When I went back with that to that Captain and said, Captain, we are free of the cheese toasties, we have full credit, and I can really buy sensible stuff for the ship store now. I was once again a hero, and everybody forgot my little accident the first day.

P: [Laughs.] Only, it was not such a little accident. How did you overcome that problem during the ensuing two years?

7: I never overcame that problem. I was so sick, especially the first and second day out. It was so bad that when I would read in the plan of the day that we were going to go to sea the next day, I got sick. I would get sick -- in the North Atlantic, you would be tied up in port, and it was so rough [that] you would get seasick. I spent a lot of very uncomfortable moments, but we did have a lot of smooth sailing. When it was flat, I got accustomed to that. When it was smooth, at least, and was a little choppy, we went all over the world, well, all over the **western** part of the world, all over Europe, South America and all. It turned out to be the greatest time. It really taught me tremendous responsibility. It taught me humility. I lived in the after-officers= quarters with three other officers in bunk beds. I am telling you, it was smaller than any closet you have ever seen. Not only that, it was below the decks. So, we got no fresh air. The fresh air would come from a vent, and we constantly had to have **galls** around the vent because the vent would blow all the smoke from the smokestack, which had so much cruddy charcoal on everything that you could hardly breathe down there. It was terrible, and it was cold, and it would rock, and it was noisy over the screws. Then also, the head. You would go to the head in the morning, and the head would back up at you because of the movement up and down. It was some of the worst days of my life, but I only remember the good days and the wonderful ports that we entered. After you are at sea for three weeks and you go to those ports, it is just like the book *Mr. Roberts*. Crazy things.

P: What was your rank?

G: I went in as an Ensign. I got out as Lieutenant jg (junior grade) and eventually became full Lieutenant. During battle stations, I was in the forward gun mount. I had a harrowing experience one time there when a boy dropped a hot shell, who was on training. I think I saved [us]. I kept my head about me. I got the shell thrown overboard where it exploded. I was a cryptographic officer. I was head of cryptographics, which is decoding top secret messages. I was cleared for top secret so I could do messages. I had a wonderful time, though.

P: You stayed on that ship all the time?

G: Eighteen months, I stayed on that ship and developed a wonderful comradery with eight or nine other officers aboard. We became wonderful friends. They were all bachelors, except the Captain. I had a super Captain, [with whom] I still keep in touch. He was a great guy. He always said, you tell Gerson you want an elephant; you get an elephant. I redecorated the entire ward=s room. I redid the whole ship with flooring. I really upgraded that ship so that it was a model ship, through trades and dealings and so forth and so on. The captain was very appreciative. When we left that old ship, it was one of the most beautiful ships in the Navy, through the interior improvements that I was able to do as supply officer.

P: You went to a lot of European ports.

G: I went to a lot of European ports, yes, and had a wonderful, wonderful time.

P: So, you saw the world early?

G: I saw the world early and the best way, as a single Navy officer. I had a great time. My wife says that when she--after I married a European--would take me to Europe, did you go to this museum and this museum? Unfortunately, I just remember the good bars and a couple of the brothels. [Both laugh.] I did not remember seeing any of the museums, but I got that education later. After eighteen months in the Navy, it was time to get transferred. I said, dammit, I am going to handle this. I am going down to Washington to let them know I am auditor; I am a good auditor; I want to do some auditing; I need some experience; I just got out of school. [So,] I went over. I hitched a ride from Newport to Quonset Bay because that is where the planes leave. Another funny thing happened to me. I go into the operations and said, I need a plane down to Washington, D. C. They said, it is the third one down. I run down there. I ran down to the plane. I jumped on the plane, and we are on the plane. It is a small PBY, two or three officers, one or two enlisted men. I am looking at my watch and, where is Washington, D. C.? What=s happening? Washington? We are going to Charleston, South Carolina. [P laughs.] I got on the wrong damn plane. So, that day did not start so well, so I had to wait a couple of hours to get back. Finally, I got back to Washington, D. C.

P: So, you got to Charleston and then had to go back into Washington?

G: Yes. I went back to Washington, D. C. and went down to the Bureau of Navy Personnel and met an Admiral there, a former Arthur Anderson partner, who was in charge of auditing. I said, hell. I was the youngest CPA in the country, master=s degree, CPA certificate, and you got me on this damn ship. What, did you lose my jacket? He laughed and said, okay, we are going to send you down to be the Navy Officer in Charge of the Navy auditing in the Martin Plant in Orlando, Florida. Oh boy. I was thrilled. I

was the Navy area Officer in Charge of the Martin Company with the following contracts ... [Tape interrupted.] ... I am going down to Orlando, Florida.

P: You leave Rhode Island.

G: I leave Rhode Island with tears in my eyes leaving the ship. By the way, a couple of other shipboard experiences. The ship came into Fort Lauderdale one time, and I brought everybody down to my home. We had a wonderful party at my home that my mother and father threw, met all of the officers, and we went out at night. All of the officers got plastered. We [had been] at sea a long time, and we left one junior officer alone in Fort Lauderdale. I got an emergency call. They want me to move the ship because another ship is coming, and I do not know how to move the ship. Can you find anybody? I am hunting all the bars to get somebody to go back to help them move the ship. We had many, many experiences like that. But now, I am down to Orlando, and I knew nothing about auditing. Here, I am going to the Martin Plant, and let me explain the way that works. The Navy, at that time, dealt on cost-plus contracts. They would give a contract out, and the manufacturer or the researcher, here the Martin Company, would bill the Navy for their costs, plus their overhead, plus the profit. That was a very big job. I had about five civilians under me, working, all auditors at the Martin Plant. At that time, they had the Vanguard Missile Program, and if you remember, that was a disastrous missile program. They were all blowing up, those missiles but this first intercontinental missile. Then, they had the **Pershing**, which was a ground-to-ground missile. They had the **Bullpup**, which was the first air-to-ground missile. They had the new Missile Master system. It was the height of the Cold War. We were very, very nervous at the time about Russia and sending in bombers and all, so we were trying to develop a Missile Master program which was to guide and detect anything coming across the ocean. I was in charge of auditing all of this. I did not know what the hell I was doing, and I had to sign every Friday vouchers for multimillions of dollars. But, I was learning. I had some excellent, excellent guidance by the civilian fellows who were working as auditors. One of them was very tough on me, I remember, but he was very good. He taught me a lot of accounting. I mean, he would sit down and ask me incisive questions. [He was] very tough on me, but he was good. So, we started auditing these contracts, and I stayed there for about a year and a half. I would come home every couple of weekends, but I was living very good. I was living at the Air Force officers= quarters there.

P: You are still a bachelor?

G: Still a bachelor.

P: When you say you are coming home, this means to where you were living?

G: To Miami Beach, yes, to see my family and all. So, I was doing very well with that. I enjoyed the work.

P: What happened to that red convertible in the meantime?

G: [Laughs.] When I went to OCS, I had to sell the red convertible. It was a sad day in my life. Then, of course, I was at sea and, now, I had this position as a Navy area audit officer, in charge there. [It was] a tremendous responsibility, but I guess I was too young and ignorant to realize the responsibility.

P: And Orlando was a little town. There was not much action in Orlando.

G: No, not at that time. Martin was the big thing there. I remember, the president of Martin Company was **Ed Uhl**. They had brought him in from **Fairchild**.

P: Ed who?

G: Ed Uhl. He is a big name in the aerodynamic industry, or the space industry. But, they were having a lot of problems. I will never forget the one day I went up to Ed Uhl, who was the president of the company, and I said, look, this contract, you are overrun with the Army; this contract, you are under. He was using the funds from the Pershing Missile to apply to the Bullpup, which was an Army, and they have different funds. I said, you cannot do that; you are overrunning; you are going to have to bear the cost yourself. He got very hot at me and said, it is all under one pot; it is all under the U. S. government; stop it, already. So, I had a confrontation. I just wrote a report. I do not know how it was ever adjudicated. [P laughs.] But then another time, I saw--and it came out in the newspapers about a year later--that they were charging overhead to these hunting lodges which Martin Company had, these wonderful places that they were taking all the top military procurement officers, and they were charging that overhead back to the U. S. government, part of the overhead in the contract. So, I wrote that up in the report and about a year later, somebody blew the whistle. But, it was very, very interesting, and I was thinking at one time to maybe even stay in the Navy.

P: Was this a nine-to-five job?

G: Yes, nine to five, but I would come and go as I wanted. I was senior man.

P: You wore a uniform?

G: I wore a uniform, and the young girls were always looking. I was the only one in uniform at the plant. It was very prestigious. Every once in a while, I would have to go out to a separate audit. I went down to Puerto Rico one time for an audit. I went down to Lakeland, food machinery. When I would get back from that audit, that is when I would really learn. I am trying to think of this top government auditor civilian who would sit down with me with the work papers and, in some way, they did not like officers who would be over them, especially young ones. He would go over with me and very justly

so, would say, you did not think of that? You were all the way down there, and you did not think to do this and that? I am saying, gee, I hope I can back there quick again. I mean, he really gave me an education, this gentleman Frank. I cannot think of his last name, but we communicate on Christmas and all that. But boy, when he would sit down with me with my audit papers after I had come back from an audit, where you cannot go back again, he was very, very tough on me, but I got a lot of experience.

P: You had an office staff?

G: I had an office staff under me in Orlando, at the Martin Plant. They supplied the office.

P: How much were they paying you?

G: The Navy, at that time, with bachelor quarters, allowance and all, I must have been making 500 or 600 a month, which was good money in those times.

P: That was good money.

G: Yes, because when you consider that my first job when I got out of the Navy was only fifty dollars a week. So, I was making good money in the Navy.

P: You had a car?

G: I had a car there. I got a new Chevy, and they were treating me very, very well. They wanted me to stay in.

P: You took all your meals aboard?

G: All of my meals? No. I was staying at the Air Force officers= [club]. They did not have a Navy officers= club. Sometimes, to impress a date, I would take her to the club but, generally, I would eat out all the time. All my meals were eaten out.

P: What did you do for social?

G: Oh girls. [There were] plenty of girls in Orlando.

P: And they had a lot of dances and activities?

G: Yes. Movies, dances, dinner. I had a good time. The officers= club always had something going on. So, then it was time to see the real world. Very interesting.

P: You only stayed there two years?

G: Eighteen months, about.

P: And you were thinking seriously about continuing in it as a lifetime career?

G: Yes. Well, you had all the benefits, medical care, a good salary, good purchasing...

P: What deterred you from that?

G: Well, I thought that I had to go on to higher and better things.

P: You needed to get back to the civilian world.

G: _____, yes. [Tape interrupted.]

P: The question was about getting back into civilian life, out of the Navy.

G: Yes. So, I thought it was time to seek a job. At that time, none of the big six or big eight accounting firms were allowed to practice in Florida, so they had no offices.

P: Why were they not allowed to practice?

G: They were trying to keep all the snowbirds from coming in and really restricting and monopolizing the accounting, the major local firms.

P: Arthur Anderson, then, was not in Florida. That was one of the big firms kept out?

G: Yes. But very interesting: when I was at the University of Florida, everybody knew my tutoring positions and all, and I had met _____, was a very long time director of the state board of accounting. He was head of the American Institute of CPAs, the Florida Institute. He was a nice gentleman whom I knew and who for many years headed up the Florida Institute. He always told me, when you are ready to look for a job, because of my master=s degree, high honors and CPA certificate, I am going to get you with a fine firm in Miami. So, I called him when I am ready to go and he said, I want you to go with **Ring, Mahoney, and Arnou**, one of the finest firms in Miami. I knew that they had never, ever hired a Jewish boy before. He said, you are going to go with them; I want you talk to Bud Kindelan, who was the senior partner there, and head of personnel. I will never forget. I went to go see him in my officers= uniform. I was home on leave. He was enthusiastic as hell about me. Yes, we are going to hire you. You are going to start such and such and such and such.

P: The fact that you were Jewish had nothing to do...?

G: It never came up. So, I planned to start with them, and I got a call the Sunday before I

was to begin on Monday. With some crazy reason, Bud Kindelan said, well, we had a change of plans and everything, and we are not able to hire you. It was one of the big disappointments of my life because I was telling everybody, all my associates, gee, here I am, the first Jewish boy to ever go with this firm. At that time, I was stupid enough to think that was a very, very good merit. And I was turned down. Here, a Navy officer, served his country and all, because of no question, it was discrimination. When I called my friend in Gainesville, he could not say anything, anyway. I was turned down from that position. They eventually merged with a big eight firm. I was very, very upset about that. Anyway, so I went and recruited, went to look for a job, and I started with a very small Jewish firm for fifty dollars a week. I was only there for two or three months. I decided, look, I was living at home [and] I had money saved up; I am going to open up my own office. I had a friend right here, on 71st Street, **Marvin Greene**, an attorney I had known, and he said, this is a good area; if you come on 71st Street, I will send you business. I opened up a small office with a building contractor, just a desk. I will never forget that we would have these big blacks coming through with two-by-fours by my office to store in the back. I had just had some office space there and opened up an office, lived at home, and really started to work my tail off.

P: Now, where is this?

G: This was across the street from my present office. I started to work with a secretary, started to work very hard. I was so embarrassed of my office that I would have all my appointments at my clients=. I would say, well, I am happy to come out, and most CPAs go out for the client. I would be working night and day, literally night and day, seeing tax appointments.

P: But, you were getting business right from the beginning?

G: Yes, I was getting business right from the beginning.

P: Your friend was shoveling business your way?

G: He was sending me business and people that I knew and my folks and word of mouth. For example, when I went to buy a desk at Desk Center, I will never forget, the _____ guy says that I bought this big desk that I still have. He said to me, you do my books, you get the desk. [Tape interrupted.]

P: So, you got a desk.

G: Yes. So, I got a desk, and he said to me, would you like to do my accounting work for that desk? I said, fine.

P: Equal trade.

- G: Equal trade. So, that is the type of business I began to get. Then, it started. I started to work very hard, and business came. I was able to buy out the building contractor and then take over the whole space.
- P: And nobody is passing your desk carrying two-by-fours anymore?
- G: No more. Yes. Then, I moved across the street to a bigger space on 71st Street, stayed there for a couple of years, added people. Then, I moved to this space, and we added on to the building. Today, we have about sixty employees, forty-five accountants.
- P: Now, let me ask you a little bit about your personal life. When did you get married? We are up to 1959, right, when you opened your own independent business?
- G: That is right. We started the business in 1959. After I started to get successful, there is a very interesting story about my matrimony. I was the accountant for a doctor who had an office in a 125th Street shopping center. I was doing the books there on July 31, 1961.
- P: Two years after you first opened the office?
- G: Right. My wife was from Holland. Her brother was best friends of a doctor, a Jewish doctor who had studied in Holland. In the late 1950s, there was a quota in these schools for Jewish doctors.
- P: In the medical schools.
- G: In medical schools, and so many of our Jewish boys went to Europe to study. Imagine having to learn the language to study medicine.
- P: Because they could not get into U. S. schools, because they were Jewish.
- G: Exactly. Here, this boy, **J. Krolf**, studied in Holland, met my (now) future brother-in-law, and they became very, very good friends. My wife met him. He was married at the time.
- P: This is Krolf, now?
- G: Krolf, in Holland. Very interesting, she had a wedding to attend in Chicago. She had family that moved to Chicago, very successful in business there, and she was going to her cousin=s wedding. Krolf, who was back in the States and who was friends with her brother, said, if Niety-my wife=s name is Niety--is going to come to America, she has to come down to Miami Beach and stay. My wife and I speak Dutch, and she talks to us; so, stay with us, and see Miami Beach. She was, at the time, engaged, and I was the

accountant for this doctor friend of his. She comes into the office to see the doctor walking this big black dog--they lived close by the office--which was the dog of Dr. Krolf and his wife. She comes into the office, and I am doing the books with the little adding machine, at that time. I look up and see her, with her accent and all, and we started to talk. At that time, things were going well for me. I had a cabana. All the bachelors would have cabanas at a hotel on the ocean. I had a cabana at the top hotel, the Fountainbleau, and I said, would you like to go swimming in my cabana tomorrow, go out tomorrow night? And she said, yes. And we started the beginning of a romance, which was very hectic: she was Dutch Catholic; I am an American Jew, steeped in Jewish tradition. She was Catholic, not nearly as Orthodox, probably, in thinking that I was. Anyway, we dated. She stayed on here for a couple of weeks. We dated and all. She even got a job here at a small boutique shop. Everybody liked her. We had a wonderful time for about three or four weeks here, but it was time for her to go home, and we said good-bye. No one thought of marriage or anything. Then, the gal that she was working for, Pigeon--the shop was called **Pigeon=s**, very well-known in Miami--gives me a call about three months after she left. She said, you know, I got a wedding invitation; Niety is getting married; and if you lose this girl, it would be the most foolish thing you have ever done in your life, the biggest mistake you ever made in life; you cannot lose this woman. So, I sort of panicked. It was about six o'clock or seven o'clock our time. I called Holland--it was about one o'clock their time--and finally got her on the telephone, and I said, what are you doing? Maybe we should explore getting married ourselves. This is foolish. She thought and thought and thought and said, well, well, well. I called her the next night, and she said, okay, I am going to break my engagement; I am going to cancel the marriage. It was very traumatic for her. She told her folks that she was not going to get married. You have to hear her tell the story. Her folks made her take back each individual gift, for the embarrassment. Then, I was supposed to go to Holland, and I got a letter from her mother, begging me to leave her daughter alone, with [our] two different worlds and all. My folks were on my back. So after I got her to cancel the marriage, I did not show up in Holland, a very embarrassing point of my life.

P: You did not show up?

G: No. I said...well, I wrote, you know, it is really not going to work. Perhaps, your mother is right. So, she did not get married. I did not go to Holland. I am moping around not knowing what to do. About a month later, I see the doctor. He says to me, you know, Niety is in New York, working for the Dutch consulate. God, here now I have a second chance. How many people get a second chance? I called her in New York. She was very cool on the phone. I kept calling her and she said, okay, come up for a weekend. I came up for a weekend. The spark got wonderful again. I brought her down to Miami to meet my folks. This was in October.

P: She had never met your folks?

G: Yes, she had but now, to stay with us. She had met my folks a number of times when she was here the first time. But now, to stay with the folks. She decided to move down to Miami and got an apartment here.

P: Gave up her job in New York?

G: Yes, left the Dutch consulate after a couple of months, came down here, and got an apartment here. Another very, very significant event in my life then happened. We were in her apartment, and decided in November that we were going to get married. Being an accountant, I wanted to get married before December 31 so I could file a joint income tax return, which is a big saving. So that night, we called her mother and father and said to them on the telephone, we would like to get married by the end of December. They had known about me and all but did not know she was coming back to see me and everything. Her father very coolly said to her--this was on a Wednesday night--you be at the apartment next Wednesday night, and I will call you; I want to talk to people; I want to talk to mother; and we will tell you how we feel about this marriage and whether we are going to come, and what have you. The next Wednesday night, around seven o'clock, we are sitting there, and I had a good friend of mine who was married to a Dutch girl there because we had planned to go to dinner afterwards, and we are waiting for the call. Seven o'clock comes. There is no call, but there is a gentleman that opens the door. Her father walks in that apartment, all the way from Amsterdam. In those days, you did not have any jets. It was a tough trip there. He just wanted to see how we were, this dynamic man: he was the Dutch representative of the Common Market then, very big in food products, a big company. Her maiden name, Luycks, is like Heinz here in Florida, in America. Very big. This dynamic man walks in, and she jumps up, Poppy! Well, thank God, my mother would not let me live with her when we were not married. It is a lot different than today. And thank God that we had this other couple there. And thank God I did not have a toothbrush there because one of the first things [he did was] he went to the bathroom, to see if I was living there. That was an another very important event of my life, that we caught him off guard, because we were living like proper human beings, in those days. So, that night, we went out to dinner. The other couple left. The next night, we went out with my family, met my family and everything. He liked me. He saw I had a good future and all. He said, it is too bad he is Jewish, but everything else is fine so we are going to bless the marriage, and we are coming for the marriage. I wanted to get married here with all my friends, to introduce her and everything. We had a big wedding at the Eden Roc Hotel. That is how we got started.

P: You know, we have not gotten Niety=s name into the tape yet.

G: Yes. Leonia is her formal name. Everybody calls her Niety, from being a little girl. It took me a year to pronounce that name.

P: And the family name?

G: The family name, I still cannot pronounce well. It is Luycks, very prominent in Holland in **pickles and onions**.

P: She has no middle name?

G: Yes. Her name is **Leonia Wilamena Maria Luycks**.

P: What is her birthday?

G: My wife has lied so much about her birthday that she really does not know it herself. It is March 10, but the year, we will never know. [Tape interrupted.]

P: What is the date of your wedding?

G: We were married December 12, 1962.

P: How did you handle the religion question?

G: A very interesting question. We went to Rabbi Kronish. Rabbi Kronish is a very, very bright man, and she started to study to become a Jewish wife.

P: In other words, he would not marry you unless she converted.

G: That is correct. He said this, though. He said, I am going to teach you--and she started to learn--but, I am not going to marry you because I do not want you to convert simply to marry Gary. So, we are going to have the Mayor marry you--it was Mayor Oka at the time--and you are going to continue your studies, and then you are going to have a second wedding, and I am going to marry you, because I want to know that you really want to become Jewish and not because of Gary, just to become married. A very, very bright man. So, we got married in the penthouse of the Eden Roc Hotel with our immediate families, without the rabbi, and Judge Oka did it.

P: Who married you?

G: The mayor. He was a judge and a mayor.

P: And what was his name?

G: Ken Oka, a very big name in Miami. We then went down for the reception, a beautiful reception. We had a couple hundred people there because I was already in practice, and I had lived here pretty much all of my life, since the seventh grade, so everybody knew me. So, we had a very, very big reception, and it was just wonderful, with her family here.

P: Her family came over from the Netherlands?

G: Yes, and it went very well. Then, after that, she continued her studies, and we got married in the rabbi's study, just with my family. But very interesting--and I have always felt this about my wife--you know, we develop a sensitivity to our Jewish religion over the years, brought on by others, but I remember that in her little apartment that she had when the father came in, she had all of these Jewish books--Jewish history, Jewish this--all over the table. When he went to the bathroom and to look around the apartment--I am sure I know what he was looking for--I went to take the Jewish books to hide them. I put them aside, and she put them right down, right down. It is amazing when you do not grow up with that sensitivity to Judaism, that they do not have it. Often, she criticizes me that I have the ghetto spirit when I do not ask for things that I should or do not do things when she says I should. She says, you still have that ghetto spirit.

P: She is a liberated Jew.

G: She is a liberated Jew. [Both laugh.] Is it not amazing though, Sam?

P: She has never resented being a convert?

G: Not at all. Very happy to be. She was very down on Catholicism. A lot of the Dutch were. They were very rebellious, and her family never follows it. They got all confused with the communal council when they came out with no fish on Fridays and changed it all, and the Dutch priests are the first to get married. The Dutch have been very, very liberal always to the Jews and very liberal in the Catholicism.

P: Not that it really relates to this interview, but I am just curious as to whether they had any history during the Holocaust?

G: Yes, they had a lot of history. One of her family members was executed by the Germans. Two, one of her family members collaborated with the Germans; he was a musical conductor, went to jail, [and] afterwards was relegated to giving her piano lessons, and he was mean at that. She remembers in her home, the Germans coming in and looking for oil. They lived downstairs from their factory. She remembers her father running out with oil underneath the car to trade for food to bring back from the farms. They had a lot of harrowing experiences but nothing like the Jews, no Holocaust. They did not hide any Jews or anything.

P: So, you are close to her family?

G: Yes.

P: Very friendly?

G: Yes, but her mother and father died. Her mother and father both got along very well with me because I was providing well. They saw I was hardworking. They are very down-to-earth people.

P: What about your parents? Are they still living?

G: No, my parents both died. My dad died at fifty-six. Right after we got married, he died, about a year after.

P: And your mother survived many years?

G: Yes. She saw a lot of my success.

P: Alright. Let us talk about your children now so that we can get those. What I want you to do, Gary, is to give me the name of each child and the birth date of each child. It is part of the record. I am interested in that. I [also] want you to tell me where that child is and who they married and their education, and I want you to just name the grandchildren.

G: Okay. **Pamela Monique Gerson Segal**. She is my oldest daughter. She was born in December 12, 1963. She started the University of Florida, but she broke up with her boyfriend, and he went with someone else. She could not stand it anymore, so she went to Boston University. She graduated Boston U. in business and got a master=s from the University of Miami. She was ranked number twelve or thirteen on the tennis team, in tennis from the State of Florida. She is now working in investment banking. She has a one son, **Sean**.

P: She was married?

G: She was married to **Dr. Scott Segal**, a psychiatrist, and they just recently divorced. My second daughter is **Denise Jacklyn Gerson**.

P: Give me her last name.

G: Desaulniers. A very famous name. Her husband is world squash champion, Harvard graduate and just made the Harvard Hall of Fame, because he was undefeated as the ... [End of Side 2, Tape 1] ... She liked to emulate her mother. She wanted to study abroad. She graduated from American University in Paris, learned French, and also graduated from NYU Finance School.

P: She married a Frenchman?

G: No.

P: With that name?

G: He is an American. Desaulniers is Canadian, but he went to Harvard and is a U.S. citizen now.

P: Where do they live?

G: They live in Manhattan. They have three children. Their oldest daughter is **Justine**, their middle daughter is **Gabriella**, and they just had a little baby boy a couple of weeks ago, **Jonah**.

P: It does not sound like he was Jewish.

G: No, he was not Jewish, but he converted. The little kids go to Jewish schools, and he is becoming a very good Jewish husband. We are very happy with that.

P: Both of them are in investment banking?

G: Yes. Both of them are traders, actually.

P: Doing well?

G: Yes. My third daughter is **Melisse Natalie Gerson**. An outstanding student, skipped a year. Undergraduate degree from Skidmore. Unbelievable.

P: Excuse me. I want to go back to Denise and get her birth date in there.

G: June 30, 1965.

P: Now, go to Melisse. She was born February 15, 1968.

G: You know it all. You are great. Melisse was the most outstanding student: won top Spanish student, top math student, top English student in high school [and] went off to Skidmore majoring in psychology. A very, very humorous story. In her senior year of psychology at Skidmore, straight As, valedictorian, ready to make a speech on psychology at the graduation. She was so good that they allowed her to do some interning at the hospital there with psychologically poor children, children who had problems. She calls home after a week of that crying, I cannot do psychology; it is depressing; I want out of this. I said, for God=s sake, graduate; you have to give your psychology speech that you are going to be the psychologist in the world, and we will find out where you are going to go to school; where do you want to be? She said, I would like to be an accountant. So, they have a program at Northeastern University for Ivy League schools...

P: Did she go ahead with the graduation?

G: Yes, [at the] graduation, [she] made the speech in psychology, and they thought she was going to be the greatest psychologist ever. They were happy with her. People came from the hospital, telling us how great she was working with the kids. She has gotten an acceptance to Northeastern University that has an accounting program for Ivy League kids: one year, eighty credits! She goes down there, straight As, graduates number two, almost had a nervous breakdown working, I mean, not only in the eighty hours [but] they have an intern program, [for which] she went down to Ernst [Ernst & Young, national accounting firm] in New York for a couple of weeks. [She] graduates in accounting, eighty credits, number two in her class, and starts working for Ernst in New York.

P: I thought she went to NYU. She did not go to NYU.

G: No, that was Denise.

P: Alright.

G: She was up there at Skidmore and then Northeastern, got her accounting degree, goes to work for Ernst and superlative reviews.

P: Goes to work for who?

G: Ernst and Young in New York, a top accounting firm, one of the big six. Comes out with the highest reviews and meets her future husband there, Mark Burstein. They just had a little baby boy. He is in the garment business with his father.

P: He is the one whose wedding we went to.

G: That is right. You were at his wedding. Now, she works. She came down after five years at Ernst and works with me, works in our firm, and we are so happy have her. She is outstanding.

P: Well, which one was the Gator? Did she not go to the University of Florida?

G: No, only Pam for the first semester, who then switched to Boston U.

P: Melisse...?

G: One summer, she went to the University of Florida, for summer school.

P: And wasn't her husband...?

G: Her husband is a big Gator. He graduated from the University of Florida. He is the only one in the whole family.

P: Okay. That is the reason I got them [confused].

G: Yes. He went to the University of Florida.

P: I remember during the wedding, though, something was said about both of them being Gators.

G: Well, no, she only went one summer session.

P: So, maybe the fact that she went one summer was enough to qualify her.

G: To make her a Gator, yes. But, we have a lovely family. All of my kids are well-educated.

P: Now, she works with you? She is here, in the office here?

G: Yes.

P: Now, all three of the girls are married.

G: All three are married.

P: What about grandchildren? Now, you told me about the first one, Sean.

G: Sean. I told you that Denise had Justine, Gabriella, and now Jonah. Melisse has Benjamin. And the pride and joy, after three daughters, comes the son. That is a real quick story. We had three daughters, because the pill was not in existence at the time. We never planned any kids, never thought of having them, never had discussions [about] how many kids we wanted.

P: 1963, 1965, 1968.

G: No pill. Finally, the pill comes. Now, we are not worried. We have three daughters. We were content never to have a son, and that is it. Niety was so disappointed in having a third daughter that--they will not release the kid from the hospital until you name it--she took two extra days; she would not even name the daughter. Finally, the daughter gets out with Melisse. She is really down. About four or five years later, she is on the pill. You know my wife: she is not too regimented with things. She forgot the pill, and she gets pregnant right away. She says, I am not going to be pregnant again; I do not

want a fourth daughter. She was actually even thinking about aborting the child. She goes to a Catholic doctor who has been a good friend of the family, delivered the three daughters, and he says, you are crazy; this is going to be a son. She says, that is what you said on the first three. [P laughs.] So, she was persuaded to keep the child and when that boy was born, let me tell you, he was born on a Shabbat, on Sabbath. He was born at Mount Sinai [Mount Sinai Medical Center], which we will talk about, and it was natural, the first one she wanted natural child birth. They brought me in, and I am very squeamish. All the other kids, when they were born, I was at a client, and I am telling you, I always would send a man from the office. God forbid, I would get out of a client early. I would send somebody to take her to the hospital. This one was on Saturday so I could be there. That is how compulsive I was with my business, and am with my business. This one, I was there and the doctor says, you are going to come in and watch this childbirth. I said, are you crazy? No. Do you want to see what it is? In those days, they did not have anything that you could determine the sex early. That little boy came out and he says, it=s a boy. Her first words were, a boy! Let me see those balls! [P laughs.] She could not believe it. We were elated. I was then president of Mount Sinai, or chairman of the board. We had a big room with champagne. Nurses were on the champagne. There was no greater thrill--all the two or three thrills I am talking about--of having a son after three daughters.

P: And what did you name this great son?

G: We said that we were going to name him Harry after my father--may he rest in peace--because my father had died, but she agreed to Harry, which she was so against because they had a butler named Harry, [because] she said, we will never have a son so we will never have to worry about the name Harry. Or, if it would be a girl, it would be Wilamene, after her mother. When it was a son and it was Harry, she says, you can have it formally, but we are going to call him **Hershal**, because she could not stand the name Harry. That is why he is called Hershal.

P: But his real name is Harry.

G: His real name is Harry William Gerson.

P: I have him November 9, 1974.

G: That sounds right.

P: And he is not married?

G: He is single. He went on to be a fine student at the University of Texas. He got his master=s with honors. They give a four- and five-year degree at the same time there in accounting. He studied to pass the CPA exam his first time, something that his father and

his sister did not do, and he went to work for Ernst in New York. He is up there. It is great training for him.

P: He is in New York?

G: He is in New York at Ernst.

P: Is he going to eventually come down here and work with you?

G: I hope so, and I am almost sure. He is a wonderful boy, and we are very happy that we had the fourth child as a son.

P: Well, I hope he gets down here and meets somebody here so we can go to a fourth wedding. [G laughs.] I mean, that was one of the greatest wedding experiences I have ever had in my life.

G: You liked that? That is nice. I am so happy you were there.

P: I mean, that was unbelievable.

G: So happy you were there.

P: We are still describing that wedding to people.

G: That is great. Good. That is good.

P: Alright. So, we get back now. You have five grandchildren. You are very pleased with your family. All of them are successful. All of them are in good health. All of those wonderful things have happened.

G: But you know, in every life, something has to go wrong, and the divorce of my oldest daughter has been extremely traumatic to the family, extremely [emphasis] so, because I am so involved with my kids. I am an involved guy, and I got involved with the divorce which probably was not a good idea. It was terrible but, anyway, that is the way it is.

P: Was that recent?

G: Yes. About four or five weeks, they were just filing the divorce papers.

P: So, it is a traumatic time then, in the lives of everyone.

G: Yes, and just a little aside. You could always exclude this, but a very interesting thing happens.

P: I am going to let you make the decisions.

G: Well, this is very interesting story because it ties into the traumatic time of John Lombardi.

P: Alright.

G: I have become very close to John Lombardi over the years. I would consider him a good friend. When he was having trouble on his Oreo comment with the Board of Regents, I was close to one on the Board of Regents, down here in Miami. At the same time I was making an appeal to the Stuzin family to name one of the office buildings...

P: Which it did.

G: ...business buildings, for two and a half million dollars.

P: Which it did.

G: Yes, which went across. But in the middle of all of this, Paul Robell [Vice President for Development and Alumni Affairs, University of Florida, 1995-present] and some people, some of the Vice Presidents, came in to see me. We are in my library, and Paul is explaining to me that the President is going to resign. Not only that, [but] the building that I originally showed the Stuzins and all, which they agreed to, they cannot deliver that, because it was promised to someone else. It was a very, very down evening for me. We got John Lombardi on the phone, and I tried to persuade him to stay on, that I was going to talk to the Board of Regents member who was one of the swing votes. He says, no, there is no chance. He says, it is going to be a public lynching and he says, I have no tenure, and I want to keep the house. So, I am making a deal that they will keep me on in this other position. It was a very traumatic conversation with this, to me, the greatest President the University ever had. I am sitting, listening to that and knowing that I have to go to the Stuzins and, somehow, convince them to another building which I just did. It was a very down evening. And why am I mentioning this? We then all left and went to the **Forge** Restaurant for dinner, with my wife. We are sitting at the Forge Restaurant, lamenting how I am going to present this and whether we are going to be able to save John Lombardi, my best friend in connection with the University.

P: This is Paul Robell and you?

G: Paul Robell, myself, and two Vice Presidents and, I think Talbot [Randy Talbot, Development Director, College of Business, 1985-1988; associate director of alumni affairs, 1978-1985].

P: Randy?

G: Randy Talbot and, maybe, even John Kraft [Dean and Professor of Finance, University of Florida, 1990-present]. We had a nice party, about six or eight of us. It was a very down evening because they said, you have to confess that we made a mistake on the building. I said, that is not the way to handle the situation; you are going to have to listen to me, and I am going to have to handle it with the Stuzins; and, I would hate to see [it if] we are going to lose my dear friend as President of the University; where are we going to go from there? It is nonsensical with the Board of Regents. At the moment of my feeling the lowest of all, who comes into the restaurant but my son-in-law with this beautiful broad who was not his wife [Laughs] and I had to introduce him and his girlfriend to the rest of the table. True story. Can you imagine that evening?

P: This is the one that...

G: That was married and got divorced. It was just starting in the divorce proceedings. It ended in a divorce.

P: So, this is the psychiatrist?

G: Right. So, this kind of ties in my personal life with the University of Florida and my fund raising and everything, but I think it is an interesting story for someone to hear.

P: I think it is a very interesting story. That is right.

G: Yes. Paul Cejas [member, Board of Regents, 1995-1999] who, at that time, was on the Board of Regents and [who] was a swing vote on this vote for Lombardi--he is now ambassador to Belgium--needed a great favor from me, from some of my clients whom I controlled. I said, Paul, this is a fine man; this is the greatest President we ever had; if you want any cooperation with me and my clients on this particular deal, you are going to do all you can to retain the University President. I have been told that, that was a very instrumental vote, and he spoke very highly for the President, which he deserved, and was one of the reasons that the President was able to stay on.

P: Tell me about the Stuzin building because I know the one that they named, the School of Accounting, which is a beautiful building.

G: I went to the Stuzins with Kraft and Talbot, and I said, you leave this all to me. The accounting building, which has not been built yet, was the one that we originally sold them on. They had a rendering. We left the rendering. The first time we went to the Stuzins, he threw us out of the office. **Charlie** was rude to the President, Robell and myself. Robell always tells me, he says, why did you ever bring me to that damn guy? I mean, what is Gerson thinking of? Three months later, we got a call, because we left the

rendering there, that he would like to do it. His mother saw it, and they would like to do it because Stuzin originally gave me a scholarship at the University of Florida, which was not based on need, which was based on ability. I got a scholarship, which helped me buy that nice new convertible.

P: But, they got a beautiful, beautiful building.

G: I understand, but when you sell something to someone, they always think there is something wrong if you cannot deliver, that other people want that. So, I said, we are not going to put the negative. I said, look, I am thinking [that] we would not get the money for two years; the building will not be ready; your mother is older; let us do this building. I had to make a nice new rendering, and I was able to switch them over. They were dying, because Kraft and Talbot wanted me to tell them the truth, that we made a mistake [and] we could not give them this. But, you cannot do that.

P: On the other hand, they had not even started the new building yet.

G: Exactly. So, we gave them this building. [They] were very satisfied, and everybody lived happily ever after. [Tape interrupted.]

P: Alright. Now, I think we got everything we need to get as far as your family is concerned. [Tape interrupted.] Gary, what I want to spend some time on now [is] I want you to spend a little bit of time talking about the firm now, its growth. You already told me about how it started out. It was a one-man operation, and you had a desk in a building supply place, construction place. I mean, give me the history of it now, its growth to where it is at the present time.

G: Right. We grew through, of course, the addition of clients, but we also grew through promoting the top people who worked here and making them partners in the sharing of the income. Therefore, our expansion was never due to mergers or acquisition but always through business coming in and through taking our top people and bringing them up. One of the first things I started when I began the practice was a Monday night meeting. Now, why is that important? On Monday nights, we bring in--at first, it was just one or two people--the entire staff in, on Monday nights for a meeting. What do we do? Now, we have as many as fifty in the meeting, and what do we do in that Monday night meeting? First of all, we bring in all the up-to-date tax information and audit information, to bring everybody up to date. But, the next thing we do is we bring out problems of the business during this past week. We ask everybody to participate and give us their ideas. That is the way we see the bright people rise to the top. First of all, the employees feel and the partners feel that they are getting educated, and that is very important in any business of a professional sort, [the fact] that these people feel that they are learning something [and] that we are interested in them learning. Then, two, a lot of them like to excel and talk, and tell us of their experiences and how they would solve

them. Then, we give them big problems to solve that we, the partners, have some problems with and get ideas from them. From that, we are able to elevate, to see who is the best out there. So, that has been a very, very significant part of my practice, and I think one of the reasons for our success is this educational process on every Monday night.

P: Now, everybody comes to these meetings?

G: Everybody comes to these meetings.

P: Including secretaries?

G: No secretaries. Just the professionals.

P: Okay. The people who are doing the work.

G: The professionals, yes. From that, we were able to get into very sophisticated areas because we have everyone participating, and we assign lectures also to all of the staff people and partners, to give lectures on various areas of tax and audit so they can see themselves learn and then teach and be able to speak properly. So, we do that. We have been very lucky in getting a lot of clients, referrals from attorneys, from other clients, and from my activities in the community. I have obtained a great deal of business.

P: When you start out a business like this, an accounting firm, and you start out as a one-man operation, do you specialize in a particular area or do you do everything, I mean, you take care of a man=s books?

G: Good question. At first, in 1959, there was not too much specialization. For a smaller business, they needed someone who knew a little bit about auditing and a little bit about bookkeeping and a little bit about taxes. So, you did not need to really have the great specialties in one area. Today, you do need specialties. Therefore, we have our audit specialty; we have our litigation support specialty; we have our tax specialty, both in income taxes and estate and gift taxes. So, what I am saying to you is that we have, over the years, developed separate areas of specialty that we have had to do. But, we would like to see an even practice, that we would have as much audit as we have tax. Unfortunately, our practice has grown primarily in the tax area. We do audits, but it has not been as much as tax and litigation support and other areas.

P: What about your own specialties?

G: I spent the time in everything, mainly in tax, estate and gift taxes, income taxes; I always thought that I was an expert in all of that. In litigation support, this new area of being involved in litigation in which you develop a great expertise in state litigations for

eminent domain [and] business damages, we have done a great deal of work in that. So, all of this has been able to enable us to build up a very large accounting practice.

P: How large is the firm now?

G: We have about forty-five professionals and about fifteen support, so about sixty in total.

P: I noticed that you brought aboard a man by the name of Richard Preston in 1970?

G: Yes. Preston started with me about 1970, I would imagine.

P: Who is he?

G: He started a junior accountant, and he was one who came to the top. He worked very hard. He was very intelligent. He studied hard. Now, next to me, he is the next senior partner.

P: And the firm was named, then, Gerson, Preston, & Company.

G: Yes. At first, the firm was named Gerson, for many years but then, after he was with us ten years, I think, we adopted his name to the firm.

P: Okay. I noticed in this literature that you had two other people, Daniel S. Kushner and Steven F. Klein.

G: Yes. Also, you missed Alan Rosen, Arthur Brown, Don Gerson [**do you want to add James P. Robinson?**].

P: Well, I am just looking at this. Their names are here, but I am just looking for their pictures.

G: Their pictures are all there.

P: Well, I did not get the full brochure.

G: Yes, you did.

P: Okay, I see it. So, all of these people are senior partners?

G: No, all of them are partners at different levels of income, depending upon when they came in.

P: I see. Now, one of the questions I want to ask you is, what kind of involvement do you have in international? What does it mean by international taxation?

- G: We have a lot of foreigners who invest in South Florida and, therefore, we have to have knowledge of how their=s (**their what, taxes?**) should be treated.
- P: In other words, you have some clients in the Caribbean Islands and in Latin America?
- G: We have clients from Europe primarily, Canada, South America, and the Caribbean. They come and invest in America, and we have to be sure that we know the tax law of non-citizens, non-residents, of the U. S. are to be taxed.
- P: Okay. So, a Canadian, then, interested in investment in South Florida or in this area would come to you because this is one of your specialties?
- G: That is correct, to see what vehicle he should use to invest, how he should do it, what the best tax way is for him to do that.
- P: But, you would not necessarily be their accountant in Montreal?
- G: No, we would not. We would be their accountant down here. Also, we have clients who would invest abroad and when they invest abroad, we have to know the laws, how they can save taxes by investing abroad.
- P: How long have you been in this property, this building?
- G: We have been in this building twenty or twenty-five years, at least.
- P: This is your building, though?
- G: Yes. Well, this building is owned by myself and two attorneys.
- P: What about the other offices that you have elsewhere in Florida?
- G: We have an office in Boca Raton at 1 Boca Place. It is a very small office.
- P: Is it a manned office like this?
- G: No, a very small office.
- P: But, there are people there, a secretary there so if somebody comes in, there is somebody there to service them?
- G: Yes, and there is also a small office in Tampa.
- P: You have clients in Tampa? Obviously, that would justify you having it.

G: Mainly, the State. It is like field office.

P: Do you do work for the government? For the county government, the city government, the state government?

G: Only in the area of eminent domain.

P: Now, what does that mean?

G: When a state or county or any municipality takes property for public purpose roads or what have you and they disturb a business, we are often called in to determine the amount of money that business should get.

P: Have you been involved in the budgeting of any of these city or county agencies in this area?

G: Only in the state when it comes to computing how much road acquisition will cost them. We get involved when they have to pay the business because they are acquiring the business or the parking. We get involved in the determination of how much they should be paying.

P: Every time the legislature meets in Tallahassee, every year, the tax situation changes and, periodically, they change the federal tax laws. Have you been called in as a consultant? Do you do any work there? Do they look to a person like you for advice and recommendations?

G: No. But, one of the partners here, Jim Robinson [James P. Robinson], who was involved very heavily with Governor Bush [Jeb Bush, Governor of Florida, 1999-present] in the campaign as his campaign treasurer and so forth, is on certain state committees, and he is one of our partners here.

P: When they do major changes with the federal tax laws...

G: I have not been called in.

P: ...do they call in people like you to testify?

G: Most of the people they call in are generally with the big six or in Washington or New York.

P: How do you compare in Miami with the big six firms? Are you equal to them? You are considered one of the major firms here, are you not?

G: We are considered one of the major firms in all of Florida. However; we do not compete with them because they handle big public companies, which we cannot handle--American Airlines, General Motors, all these public companies. We cannot compete with that. We feel we do a better job with the mid-size and smaller businesses. We can give better service.

P: So, you do both individuals and commercial businesses?

G: Oh yes, heavy on business.

P: Most of yours are with businesses?

G: Businesses, yes.

P: Is it fair to ask you--you know, I do not know, so you can tell me no--how many clients a firm like this would have?

G: I do not even know. We do over 1500 income tax returns.

P: That is a lot?

G: Yes, that is a lot, for businesses. Although, I think with businesses, we probably do 2000 or 2500, with the corporations.

P: So, this is considered a very prosperous firm?

G: Yes.

P: Is it continuing to be a growing firm?

G: Yes, we hope so.

P: How do you bring new people in? Do you interview at universities?

G: How do we obtain new accountants?

P: New personnel, yes. New accountants.

G: Richard Preston is in charge of that. We run continually an ad in the paper. It is very difficult to get accountants. [There is] a big shortage of accountants today. We run ads in the paper, and we have employment agencies looking out for us, headhunters.

P: So, you have a relationship, then, with universities, like the University of Florida, that graduates accountants?

G: Yes.

P: And you hope that they will send you their best students, is that right?

G: Exactly, we would hope.

P: And people like Preston, then, visit the universities?

G: They usually come down here, the students.

P: No. I mean, he goes up there to contact the professors and the administrators and so on?

G: Usually, yes.

P: But, that is not your responsibility anymore?

G: No, I do not get involved with that.

P: Well, you are considered what, a senior person?

G: Yes, I am senior.

P: You are not a retired person?

G: No, I am nowhere near retired. I am working as hard as I have ever worked. I am senior. I am managing partner, senior, and the boss.

P: So, does this mean that nothing happens here that does not cross your desk?

G: Well, I would not say nothing. It is too big for that. But, the important administrative decisions, I would be involved with.

P: If somebody is brought in as a new employee...?

G: Generally, I leave that up to them, too.

P: What else do you want to tell me about what this firm does?

G: Well, we are involved in estate planning. We represent some of the wealthiest people in south Florida, so we are involved in their estates. We have a big estate practice because this is a retirement community of very affluent people, who have to file estate tax returns. We do estate planning. We do all kinds of varied work. We are not very much different than other mid-size accounting firms. We are a little more aggressive, I would think, a

little better service.

P: What about the future growth? Is this going to continue to enlarge?

G: I am concerned about that because you have 50 percent of your community as Spanish-speaking now and while we represent a couple of the major Spanish developers here, we are not geared or set up, because of the language barrier, to handle Hispanic clients. That is one of our problems in south Florida.

P: Do you have Spanish-speaking people on your [staff]?

G: Yes, but our Spanish-speaking employees are not [of] a partner caliber and not of the caliber that can go out and get business for us.

P: Well, why do you not enlarge the firm and broaden it to bring those kind of people in?

G: Gee, I never thought of that.

P: I am sure you did.

G: That is very difficult situation to match up. When you bring in someone as a partner, you have to have a matching not just of a language, that they are able to speak Spanish, but that you have a matching of philosophy. It is like getting married.

P: I know. I understand it is not just the ability to talk but the ability to do other things.

G: It is a marriage and right now, we have not been able to find anyone. We have put out some feelers, but nothing has happened.

P: But, something is going to happen?

G: Maybe, or maybe we will just grow from how we are growing now.

P: Are you satisfied with the size of the operation now?

G: I would always like to see it get bigger.

P: You always would like to see it get bigger?

G: Yes.

P: So that you make more money?

G: Yes, and the ego of having a larger practice. We make a lot of money. It is not so much the money. But, do not forget, you have to grow [taps fingers for emphasis], because you are always going to get attrition. Clients go out of business; they get sold; people die. So, the growth ensures that, at least, you are going to have the continuity that you have.

P: How much time do you have to spend keeping up with all of these changes in taxes and tax policies and so on?

G: Hours. Hours, hours.

P: Do you spend a lot of time reading and studying?

G: Yes. Most of my vacations--and I take two very big vacations a year--a tremendous amount of the time during my vacations are spent catching up in my reading.

P: Is it always a fascinating kind of thing for you?

G: Tedious, I would say, rather than fascinating, keeping up with the tax laws and all.

P: I would think that would be the most boring thing in the world.

G: Yes, well, it is interesting because you can apply it to practical situations. Maybe 10 percent of what you read has a quick actual application, and that is very exciting.

P: You find this an exciting thing everyday, getting up and thinking about going to the office?

G: That is a great question. I think that about 70 or 80 percent of what I do is a lot of fun, and I like it. It is like being on the golf course, for me. The other 20 or 30 percent, I have to really realize that, that has to go with it, but I have to do it.

P: So, you are not looking forward to a day when it will become so tedious and so boring that you will say, the hell with it, and I want to give it up?

G: No. I do not see that happening because I am at the level where I can do what I want to do. If I just do not want to do it, I just delegate it to someone else.

P: So, in a business like this, do you have to go out and solicit business, or do people just walk in the door and say, Mr. Gerson, we heard about you, and I want you to be my accountant?

G: The biggest problem with our firm is, myself and maybe one or two other partners are bringing in most all of the business. That is bad. The business comes not from direct solicitation, although they are talking about that now, professional solicitors on the phone

getting appointments and sending a partner out. We have not gotten to that level yet. But [**what**] I see as the potential [**is that**] it has always been, is to join organizations, show excellence in what you are doing in the organizations, meeting people and hoping that you have an opportunity to talk to them about the business and [that] they will come to you.

P: I know that you are well-represented throughout the community with agencies that you work with doing a lot of philanthropy and a lot of civic activities. This is also true of the other people in the firm? Do you encourage all of them?

G: No. That is a problem. I am the most active. I do not think any other partner is very active in the community, and that is a shame.

P: Why?

G: [Sighs]. They are just not, and that has been very painful to me.

P: But, you cannot get them onto boards? They do not want to?

G: They do not want to spend the time at organization meetings and everything.

P: But, that has been a great part of your life, Gary.

G: A great part of my life. I have been successful because of it. Without it, I would not be where I am.

P: But, does this mean that if you are off the scene, for whatever reason, that the firm is doomed because it will not continue to expand through these means?

G: That is a big possibility, which scares me to death. Right now, we are looking at that by getting people involved. Hopefully, we will.

P: When you say financial management, what does that mean to a layperson like me?

G: In business, how much to invest in inventories, how much receivables, whether to go and borrow against your receivables and all. For an individual, how much security should be in stocks, how much should be in bonds, how much should be liquid, how much estate planning to do.

P: So, you do a lot of that?

G: A great deal of that.

- P: With big businesses and small businesses?
- G: Big businesses and small businesses, rich people and moderate[ly wealthy] people.
- P: Do you represent any of the large businesses, retail stores, or anything like that?
- G: **FedCo, Yafendi.** We represent some big chains, Fontainebleau Hilton. We have some very big clients.
- P: How about banks?
- G: No. We used to do City National, but they have become public now.
- P: Why did you open the places in Boca and in Tampa?
- G: To get business up there--we have business in both places--so we can show that we have a presence there.
- P: And they paid off?
- G: Yes.
- P: Are you going to expand to other communities in the state?
- G: We are looking at Fort Lauderdale right now.
- P: But, you are not going to go as far north as Jacksonville?
- G: No.
- P: You are going to let Shorstein and Shorstein take care of that? [Tape interrupted.] Gary, what else can we say about the business? That has been your life, other than your family.
- G: Yes. I have been tremendously dedicated to keeping up in reading, which has been every vacation, Sundays. My family has always seen me with tax books. I have been unable to read anything else, except *Time* magazine [which] I read religiously [and] the paper everyday. But, everything is tax. I read three publications of tax magazines, plus two other publications of weekly tax alert, but I get behind in it. I am not able to do that until vacations a lot of times. That has been a real point that you have to keep up, and that is part of the success.
- P: You come to work in the morning at what, eight, eight-thirty, nine o'clock?
- G: Very interesting. I used to get in at five or five-thirty in the morning, before I developed

back problems about fifteen or twenty years ago. With my back problems now, I still get up five-thirty or six, but I have to spend so much time in stretching and exercising and weights that I am unable, now, to get in before nine or nine-thirty, and that kills me.

P: And you work until when?

G: Oh, Six-thirty, at least, seven, but I also work at least six hours on Saturdays, and I take home a lot of work on Sundays. I get a lot of work done on Sundays when I can think without phone interruptions, without anybody bothering me, and I am able to do it. I do not mind working at home.

P: You are a dedicated worker. What about the other people in this firm?

G: I do not think near as much. [It is] a different world. You know, they want their freedom. Besides, you see, I grew up starting the practice. I know what it is. They are assured of their paycheck every week. They do not have the same worries that I do, that, God, I have to make payroll every week. I started the firm.

P: You _____ this is your life.

G: This is my life, yes, and has been. Everything around my life has been to make the practice grow. While I am very philanthropic, I know that, too, has helped my practice. So, it all works hand in hand. My whole life has been my business and my work around it. Always, one would engender the other. The more money I made, the more money I could give, the more business I would get.

P: Let us talk about the work outside of the office itself, the various activities that you are involved in. Maybe we could start out, first of all, asking about politics. Have you ever been involved in politics. You have never run for office.

G: No, I never ran for office.

P: Has there been any effort made to encourage you to do that?

G: Yes, but I never have.

P: You resisted that?

G: Yes. Always too busy. I always would work in the areas that would not detract from my business, and I thought politics would.

P: What about financial support? Have you been a generous supporter? I heard you say to Elaine Bloom [Democrat representative of Florida House, 1986-present] just then...

G: Oh yes. A contributor to campaigns, yes. A major contributor to [Jeb] Bush. We gave him one of his big first parties when he ran the first time, because Bush has been a client of our office since the day he came to Florida.

P: He is one of your clients?

G: Yes. Elaine Bloom, I have done a lot of business with her, and her husband is a judge. So, I have supported them greatly.

P: What is your political persuasion?

G: Liberal.

P: You do not identify with a party?

G: No.

P: How are you registered?

G: [Sighs.] Republican.

P: That is alright. You do not have to apologize to me just because I am a Democrat.

G: Okay. [Both laugh.]

P: We need both kinds in the world. But, you would consider yourself in many ways, I gather from what you are saying, as an Independent.

G: Yes.

P: That you support the individual, not necessarily the party or the party philosophy.

G: Very well said. Right, I like some of the ideas on both.

P: So, you are in politics to the degree that you render financial support to a candidate whose political philosophy you agree with or who is a friend or who might be a client?

G: Exactly.

P: Have I said all of the right things there?

G: Perfectly done.

P: Now, tell me about your relationship to Governor Bush?

G: We represented Armando Codina [Miami real estate developer], who was an Hispanic Cuban who came to the States and became very, very successful. We represented him from the day he came, and he has been very loyal. When Jeb Bush came to work, he started to work for Codina. Since he worked for Codina and we were the accountants for Codina, we became Jeb=s accountant, and we have been his loyal accountant since the day he came to Florida. Jim Robinson in our office is taking care of him. Jim became his finance mentor and became his finance treasurer in his campaign, and our office gave big parties for him [and] raised a lot of money for him. Jim was offered a big position in Tallahassee, but he did not want to leave the firm and take a salary cut. So, he did not go to Tallahassee, but we have a big involvement with Jeb Bush.

P: And now, they are soliciting your support for George Bush [George W. Bush, Governor of Texas, 1994-present; candidate for the Republican nomination for U.S. President in 2000; son of former President George H. W. Bush; brother of Florida Governor Jeb Bush]?

G: They are, but I have not responded as yet.

P: You are going to wait and see what the future holds in that particular direction.

G: I am going to see how much money I have left.

P: Now, from a political point of view, let me ask you, have you been involved in any of the activities of the Republican party in this area, in discussing philosophy or projects or programs in any way, or you just deal with individuals?

G: With Jeb, that is all. With individuals.

P: In other words, the county Republican party does not come and say, we are having a meeting; we want to talk about plans for the campaign or something like this?

G: No.

P: You have distanced yourself from that, or you never became involved in that kind of thing?

G: Right.

P: What about civic work? Have you been asked to help out on civic projects at all?

G: I was an active member of the Budget Committee of the city of Miami Beach for many

years.

P: What does that mean?

G: I would work on the budget for the City, to determine priorities and all for the City of Miami Beach. That is about all I have done civic-wise.

P: That was a non-pay kind of thing, was it not?

G: Non-pay, yes. I spent most of my time with the Federation, primarily most of my time with Mount Sinai Medical Center, which is a large teaching medical center. Israel Bonds for many years.

P: You have been mainly involved in things that relate to Jewish projects, right?

G: Yes. We consider Mount Sinai non-sectarian today, but I have mainly been with Jewish projects.

P: Alright. Let me talk to you about health care, because Mount Sinai falls into that, does it not? What is the history of Mount Sinai? What is the story of its coming into being in the 1940s?

G: Mount Sinai came into being because Saint Francis, the only hospital in Miami Beach, was giving the Jewish doctors a tough time about practicing there. They were keeping out Jewish doctors.

P: This is after World War II?

G: Yes.

P: Was it because it was too small?

G: No, they just were anti-Semitic.

P: Is Saint Francis a Catholic hospital?

G: Yes. So, a bunch of the group of pioneers, **Max Horowitz, Leonard Abis, Sr., and Baron de-Hershmire...**

P: Said, to hell with them?

G: Said to hell with them; we are going to build our own little hospital, Mount Sinai, for our Jewish doctors, to train residency, work out, and to service their clients.

P: Was Mount Sinai, then, a very small operation?

G: It was no hospital at all. They took over a building down there, an old hotel.

P: Down in South Beach?

G: No. 141st and **Alton Road**, on the water.

P: Where they are now?

G: Yes, and they built on and expanded, built, expanded, expanded it into a great institution, **1500** beds.

P: Is it now the largest medical facility in Dade County?

G: No. Jackson is, but it is either second or third.

P: Is Saint Francis still in operation?

G: No, Saint Francis closed down.

P: [Laughs.] They could not stand the competition?

G: Could not stand the competition.

P: I did not realize that they had gone out of existence. So now, Mount Sinai has Jewish and non-Jewish doctors?

G: Oh yes. All doctors, and our demographics have changed so much on the beach that probably less than half of our patients are Jewish today.

P: But it has 800 beds?

G: 800 beds.

P: And Jackson is larger than that?

G: Yes.

P: So you have got two major hospitals here.

G: Yes. Also Baptist is a very big hospital.

P: Does Mt. Sinai train doctors?

G: Yes, they have interns, residents . . . [End of Side 1, Tape 2] ... it was a very prestigious Board to get on, I thought it would be very good for business, to meet people, socially and business-wise, so I volunteered and passed the test. They had people come and interview me and all, and they invited me to come on the Board of Trustees. I got on the Board of Trustees and started working very hard, going to committee meetings, getting involved in committees. I first became chairman of the audit committee, after working there with my accounting background, always pro bono, never a charge. Then, I became a member of the finance committee, became treasurer, then became President of the hospital. I was the last layleader President because, at the end my term, the professional, the CEO, the Chief Operating Officer, became named President. Then, I went on to become Chairman of the Board. So, I spent five or six years as President and Chairman of the Board in very prestigious community wide, statewide, in guiding this major institution that teaches, that does research and gives outstanding care to all, indigent, regardless of race, creed, color, or ability to pay.

P: But, it is a pay hospital.

G: It is a not-for-profit, but we get money from HMOs, Managed Care, patients, Medicare. But, we do give a lot of free care, and you have to do that for teaching hospitals, too.

P: Yes. We do that at Shands.

G: Yes.

P: Now, I have here that you are the former President of Mount Sinai Medical Center Foundation.

G: Yes. In addition to the hospital, we have a separate organization which is the support that raises the money for the hospital. That is the Foundation. We keep that separate. I am a former Treasurer and President of that, too.

P: Has that been a successful thing?

G: Oh yes.

P: The Foundation is big?

G: They collect twenty or thirty million dollars a year, to support the hospital.

P: They do this through fund raising projects?

G: Right, fund raising projects.

P: So, it was your responsibility to go out and tap somebody?

G: Oh, I am one of the big fund raisers for Mount Sinai over the years. I have raised a tremendous amount of money for Sinai.

P: You have quite a personality to persuade [people] to write out checks and empty out their billfolds as you approach.

G: Always asking for money, yes. [Laughs.]

P: They probably do not even argue with you anymore.

G: Well, Sinai is easy because people want good care when they are sick, so that is an easy one to do.

P: And if you have 800 beds, you need to fill every one of them, do you not?

G: That is correct.

P: Not necessarily with people who are dying but with people who are getting better. So, Mount Sinai has made its place. It lived up to what it hoped to do when it was organized in the 1940s.

G: Right.

P: Provided a hospital where Jewish doctors could practice, and then it broadened its role and, now, plays a very responsible role -- I guess beyond even Dade County. People must come here from everywhere.

G: Oh yes. Absolutely. It is a center of excellence in heart surgery. We have one of the premier heart surgeons in the country here, so people come from all over.

P: Patients come in from the Caribbean and Latin America?

G: A lot of them come from the Caribbean and Latin America, yes.

P: I think I asked you before, but I want to ask you again. Do they do transplants?

G: No. Mount Sinai does not do any transplants. That requires a very big investment that we have not made.

P: But, that is probably one of the things that will happen?

- G: I do not know whether we will ever get into that. It is such a costly thing and, now, with all of the cuts that the government is doing in Medicare. You may be reading. The government is cutting. They want less doctors, so they are cutting education reimbursements. They want less people in a hospital, so they are cutting the number of procedures. The government and the HMOs are giving the hospitals and doctors a very tough time.
- P: Have you run out of space, real estate there, in case you wanted to add on and enlarge?
- G: Yes, we have a lot of space out on the bay there.
- P: You still have space, so if you wanted to make it a 1000 bed hospital, you would have the room to do it.
- G: Right. But, right now [with] inpatient beds, the demand is growing less because everything is going to outpatient. The government agencies, the HMOs, and Managed Care do not want people in hospitals. They want them in and out, twenty-four hours. So, they want outpatients. A doctor used to be able to send in a patient for five or six days, ten days. We would get paid for it. Now, you get paid on a DRG, which is a method of payment in which, no matter how long they stay, you get the same amount of money. So, there is an incentive to get a patient out as quick as possible.
- P: How much involvement do you have now in Mount Sinai? Are you still an active participant?
- G: Not as much now, no.
- P: Do you go to meetings?
- G: Yes, I go to meetings. I am on the executive committee but not as much as I used to be.
- P: So, you do not have to serve on finance committees or any of that kind of thing?
- G: No.
- P: They turn to you for fund raising mainly, right?
- G: Yes. Very well said.
- P: What about some of your other business investments? It goes beyond just this office, does it not?

G: Yes. I have been very fortunate to have invested with some of my clients and made some very good money in real estate and other ventures.

P: Some that I picked up from here. MRS Construction. Is that a big time thing or a little time?

G: No, that is very small, but I have invested with the MRS Construction, I have owned half of a shopping center in Apollo Beach, over in Tampa. I have been a major investor in land holdings around the state. I have been an investor in cable television, made a lot of money in cable television, with clients. I have been very successful with my investments with clients who I see are doing well.

P: So, that has been a lucrative source of income for you?

G: Yes.

P: Is this a continuing kind of thing?

G: I would hope so, yes.

P: One of the things I picked up, do you have a relationship with the **Fudernick** family?

G: I am on their Foundation board, but I am not their accountant or anything.

P: So, this is just a personal kind of relationship.

G: Friends.

P: Yes. I have never met the Fudernicks...

G: Oh, that is a shame.

P: ...but I know they have been very supportive of the Center for Jewish Studies at the University.

G: Wonderful people. Wonderful people!

P: I understand -- everybody who does know them. But when they have been there, I just have not.

G: They were at the wedding. I am sorry you did not get a chance to meet them.

P: Well, you know there were so many people at the wedding, and I have really heard about

them since, because of what they have done at the University of Florida.

G: Exactly.

P: And everything I have heard has been very, very, very positive.

G: Lovely people.

P: What about other activities? [Tape interrupted.] I want to ask you about that honorary degree from Saint Thomas University. How did that come about?

G: I had known Father Pat. I do not even know his last name. He was President of the University.

P: Of the Catholic university here in Miami.

G: Of Saint Thomas University in Miami. Also, a major client of mine was **Nick Morely**, who has since been deceased. At that time, I was probably doing more social work for the indigent of Mount Sinai Medical Center. I was Chairman of the Board and President. We were taking in indigent care, and I was chief promoter of that, to expand those programs. I was doing a lot in the community with the Federation and all, and Morely had mentioned to Father Pat, this boy is doing a tremendous amount for the community; he is giving of himself and of his assets. Because of my--what they considered--distinguished service to the community, they gave me an honorary Doctorate of Law degree in the law school's first graduating class.

P: So, you did not have to come across with money or anything?

G: I did not.

P: They were just recognizing your service to the community.

G: Service to the community and philanthropy that I had done in other areas. I did not give them any money at all. I think, maybe, a thousand dollars or something.

P: In other words, it was not as though you had given them money that they recognized you for?

G: Absolutely not.

P: Alright. Now, let us talk about the support that you and, I guess, you wife Niety give to the arts, the cultural activities here in Miami and South Florida really.

G: We have been involved in almost every major cultural event. I have been on the Executive Board, Board of Directors, and Treasurer of the Concert Association of Florida.

P: What is that?

G: The Concert Association brings the greatest talent to Florida -- Pavorotti [Luciano Pavorotti, internationally acclaimed tenor], Isaac Stern, and Yitzhak Perlman [both renowned violinists], all of the major symphony orchestras here. So, I have been very active with that, in raising money for them, giving them money, and active on their board, along with my wife.

P: Does the Concert Association sell tickets, season tickets to individual people?

G: Yes exactly, to the major concerts.

P: And it also raises funds?

G: Yes. They only make about 50 percent of their budget from ticket sales. The rest has to come through philanthropy.

P: Are you still active in that?

G: Not as much anymore.

P: Is Niety active in that?

G: Not as much anymore. My wife primarily is busy now getting her master=s degree in social work. She wishes to work as a social worker, to help the poor, the indigent and all. That is her major, and she has done a wonderful job interning in the Charlie Program, which is a program for abused children which is recognized down here. She was interning there and she was doing such a good job as interning, for the first time, they took an intern and put her on the board.

P: Where is she working on her degree?

G: At Barry University, which has an outstanding graduate program in social work.

P: How near is she to the degree?

G: Within a year.

P: Is it going to be an undergraduate or graduate degree?

G: Graduate, master=s degree. She already got her undergraduate at FIU. I am very proud of her because it is very difficult in a foreign language to be in a technical program like this.

P: I bet you it is. Both of you have been active in the Concert Association. What other cultural activities?

G: We support all of the museums down here.

P: Bass Museum?

G: Bass Museum.

P: What have you done for them?

G: Money, primarily, and [we] go to their functions. To the Modern Museum of Art here, we have given money and have gone to affairs. I have not been active in running the museums or anything or in their administration but rather in financial support.

P: What about the theater? Is there a theater here?

G: No.

P: I know Coconut Grove is.

G: Yes, we have given money to Coconut Grove, but we have not been active workers.

P: Mostly, your activity beyond the Concert Association has been financial support?

G: Exactly.

P: Not involved in...?

G: Day-to-day operations.

P: And scholarships or anything like that?

G: No.

P: But, it has been an active role that you have played over the years?

G: Yes.

P: Now, let us talk about your Jewish activities. That consumes a lot of your time and a lot of your money.

G: Right.

P: Start out talking about your synagogue. What synagogue do you attend?

G: I belong to four synagogues, in giving financial support. [At] Temple Menorah, I was an inactive-but-giving-support member.

P: Is that a conservative synagogue?

G: That is conservative. [At] Temple Ner Tamid, which is conservative, I have given them financial support and [am] a member. Temple Emanuel, major financial support and a member.

P: Temple Emanuel, is that the one downtown Miami Beach?

G: No. Miami Beach, 17th Street. The big one.

P: That is the one that is having some problems?

G: Yes. Major problems, and I continue to give them support. Then, the major [one] where I was Bar Mitvahed, confirmed, [and] where my wife was converted is Temple Beth Shalom.

P: And where is it?

G: That is on 41st Street, Arthur Godfrey Road, the big domed synagogue. It is a premier liberal synagogue in the United States, with Rabbi Leon Kronish. Leon Kronish was like a second father to me, for advice. I was so close to him that when I learned my father died, the first place I went to was his home. He was my mentor. He had me involved with Israel bonds. He began the Israel Bond Program in the United States with Golda Meir. He was the first international Chairman. After a few years, I was the Chairman for the State of Florida and Puerto Rico, and I spent ten years in selling millions and millions of dollars of Israel bonds during the really tough days.

P: Is Kronish still living?

G: Kronish just died about two years ago.

P: And there is biography of him.

G: Yes, there is a biography on him, and I am mentioned in that biography.

P: Oh, you are? I have a copy of that biography, because **Henry Green** at the University of Miami wrote that biography.

G: That is correct, yes. I am sure I am mentioned in that. So, I was a disciple of his, and I was very active in the synagogue.

P: Who is the rabbi now?

G: **Gary Glickstien**. A wonderful human being.

P: Are you still active in the synagogue?

G: Financially, I am probably the second or third major contributor of the synagogue. He calls me for advice and all. Once in a while...I just went to a recent meeting. For big decisions, I am there.

P: What about your participation in the synagogue beyond your financial support? Are you a synagogue goer?

G: Only on the high holidays and, maybe, for _____ for my family. But otherwise, no, and I do not go to any of the board meetings anymore. I used to do a lot when I was younger. I am sixty-five now, Sam. I am resting on my laurels through giving money, and that seems to satisfy everyone.

P: Do you go to both Rosh Hashanah and Yom Kippur?

G: Yes, absolutely.

P: Do you fast?

G: Yes, I fast on Yom Kippur. Absolutely, on the high holidays, we are in synagogue all day.

P: And you do a Seder at home?

G: A big Seder at home every year. My wife gives a big Seder for thirty or forty people. Every year. Never missed it.

P: And you light candles for Chanukah?

G: Light candle for Chanukah. Two things: we light Shabbat candles every Friday night and, last year, our firm, through my initiative, made a tape, both a Passover tape to use on Passover with our wonderful cantor and rabbi at the synagogue, for Passover and Chanukah, and you have to hear these tapes. They are wonderful. We sent them to thousands of people to have for the holidays, and we have gotten a lot of wonderful reactions to those tapes.

P: Are you giving me these tapes?

G: Yes, those are yours.

P: Or are you just lending me these tapes?

G: No, I am giving you those tapes.

P: Chanukah songs and Passover songs.

G: Yes.

P: And this is Glickstien?

G: Yes, and look at what it says about it.

P: The cantor is **Stephen Hoss**. He is a good cantor.

G: The best. And what does it say? Does it not say dedicated by, or something?

P: Temple Beth Shalom. Complements of Gerson, Preston, & Company. On both of them.

G: Is that not a wonderful thing to send out to people?

P: I think that is absolutely wonderful.

G: Wait until you hear it. A lot of people use that for their Passover service.

P: I am going to listen to it and take it up and let my granddaughter listen to it, and she will love it.

G: Now, you are talking.

P: So, you would say that both of you are positive Jews.

G: Oh yes.

P: How about your children?

G: All of our kids were Bar Mitvahed and Bat Mitvahed and attended confirmation and [have] also [been] confirmed. Yes, my wife has wonderful in giving a wonderful Jewish atmosphere to the home and promoting Judaism with the children.

P: So, as you are saying, you continue to be a strong financial supporter of the temple.

G: Very strong.

P: And the rabbi turns to you for advice and counsel?

G: Absolutely.

P: So, you are good social friends, too?

G: Yes.

P: What have you done for MOSAIC [Sanford L. Ziff Jewish Museum of Florida: home of MOSAIC], the museum?

G: I am on the board, never go to any meetings, pay for the luncheon meetings, sponsorship through the firm. We are the CPAs for the firm, and I am a founder there. I have given them 25,000 to 50,000 dollars or so.

P: What about the Federation?

G: [I have] always been a member of the Board of Directors, a Vice President, one of the largest contributors. This year, I was head of the **summit** division 100,000-and-over givers.

P: What does the Federation cover in this area, how large of a geographic area?

G: This Federation covers all of Dade County and, of course, takes care of all of the indigents here and welfare programs here and Jewish welfare and all the agencies, education and all. I have supported financially, and I have been to more board meetings. I am on the executive committee. I have been to many executive committee meetings. Also, the directors, professionals, call me for advice, and I am very active in Federation.

P: Are you still active in Federation?

G: Yes. As a matter of fact, I was asked twice to be the President of Federation and, twice, I turned it down because it just requires too much time, and I do not want to take time

away from my business.

P: Do you go to its meetings?

G: Yes. I go to executive committee meetings and board meetings, maybe half of the board meetings and half of the executive committee meetings.

P: And you say you are a contributor of 100,000 dollars plus?

G: Yes.

P: That is a large gift?

G: A large gift, one of the largest, yes.

P: Does any of the money go to Israel?

G: Fifty percent of the money's allocation is supposed to go to Israel, yes.

P: And the rest of it goes for the **local branch**.

G: The local charities, yes.

P: Approximately, how many Jews would you say there are in Dade County now? It is a declining population.

G: Very, very declining, and I just cannot give you the number now. But, it is declining.

P: I know that the three counties--Dade, Broward, and Palm Beach--constitute the third largest Jewish community in the United States.

G: That is right.

P: But, the other two, I think, are now out populating this area.

G: Yes. Broward by itself and, I think, Palm Beach by itself is greater than Dade.

P: Yes. But, it is still a major responsibility, the Federation.

G: Yes.

P: It takes care of old-age homes, this Cypen [Irving J. Cypen] Project?

- G: Yes, it gets an allocation. Mount Sinai gets a small allocation. Educational institutions get allocations and so forth.
- P: You have a lot of Jewish schools here, Yeshivas and those kinds of things.
- G: They do not get allocations.
- P: Nothing at all? They have to survive on their own?
- G: Generally. We have one or two that get allocations that are not so Orthodox.
- P: How about this Greater Miami Jewish Home for the Aging, which is _____?
- G: I am on the board. I do not go to any meetings. I support them financially, but I am not active at all there.
- P: Your meeting going to, I gather, is to the Federation, period.
- G: Yes, but there are meetings for SIPEN.
- P: Yes, but I am talking meetings that you are involved in.
- G: For my own involvement? Hospital and the Federation, I spend my meetings.
- P: Those are your two activities outside of your business, is that right?
- G: That is it. Exactly, yes. I used to go to a lot of the Concert Association meetings, but I go [to], maybe 20 percent of them now.
- P: What have you done for the University of Miami?
- G: I have done quite a bit. I have given them about \$250,000 over the years, plus I just committed \$50,000 for the school of Jewish studies. What I did was I gave monies to the psychiatric department there when my son-in-law was there, and I have given scholarships there. Now, I am giving to the school of Jewish studies.
- P: Tell me a little bit about that school of Jewish studies. You must know about it if you are giving money. What is it?
- G: Yes. It is very small at the present time. It was not very active. **Shekhed** is the head of it and is former **Israeli**, and **Leonard Miller** from **Lennar**, who is immediate past chairman of the board of the University and is a friend of mine, decided that when he would leave, he would want to raise a lot of money for that school of Jewish studies. So,

he embarked on a big campaign and because of social pressure and knowing him and all, I had to allocate 50,000 of my proceeds for him.

P: That is a big gift.

G: That is a big gift, but he has gotten a lot bigger ones. He gave five million, I believe.

P: Now, **Henry Green** has nothing to do with this?

G: Henry Green is a good buddy of his. I do not know much he gave.

P: Henry Green has given nothing, but Henry Green was in charge of Jewish studies at the University of Miami.

G: This is **Hank Green**?

P: No no. Henry Green is a professor at the University of Miami.

G: Oh. This is a different [man]. I thought you were talking about Hank Green.

P: He is the biographer of Rabbi Kronish.

G: I see. I do not think he is even there now. I have not heard his name identified with the school of the Jewish studies.

P: Okay. I do not know. I was just asking you because I like information too.

G: Yes. I do not think he is there anymore. If **so**, it is an inactive role.

P: What about your involvement in Israel, Israel Bonds, for instance?

G: Yes. I left that about ten or fifteen years ago, but I was Mr. Israel Bonds in Florida. I mean, for ten years, I handled all the Israel Bond dinners, gave speeches all over, went to banks to get bank notes. I mean, I raised probably a billion dollars in Israel Bonds during the course of my tenure for ten years.

P: You had, at one time, been involved in **Technion**.

G: Very little.

P: Just financial support?

G: Yes. And **Bar Alon**, I give financial support.

P: Do you go to Israel?

G: Yes. I have been to Israel, maybe, eight, nine times with my wife and with my kids.

P: But, you go as a visitor?

G: Yes, as a visitor, or no -- I have been on missions with groups. I am always well-received there by government people and all.

P: Now, you have become interested in Hillel recently, have you not?

G: I have given money to Hillel, to the residency program up there. I have given them \$100,000; \$20,000 a year for five years, and they are talking to me now about another gift. But, I have given money to Hillel. Oh, also, they came to me with a program. I believe [that] for Jewish continuity, two things are important: we have to get Jewish kids to Israel...

P: Okay. I want to ask you about that because you have been involved in that.

G: ...and we have to get Jews to the synagogue.

P: Talk about going to Israel because did you not do that with **Norman Bramen** recently.

G: That is right. My initiative. They came to me and they said, they needed \$1500 to send another twenty or thirty kids to Israel, so that is 45,000 dollars. So I said, well, I am going to give them twenty, twenty-five, and I will get the rest from Bramen. I called Bramen, and he gave me the rest. They came back from Israel a while back, but they recently came to our office.

P: Who are they?

G: They. I do not even know the names of them. The rabbi and two students and another fellow that promoted it, too, a younger guy, and I was very impressed with them. I will not say anything about **Rabbi Cram** at this point.

P: Rabbi Mark Cram.

G: Interesting enough, I have always been worried about Jewish continuity and the summer before, I am on Bramen=s yacht and talking to Bramen and discussing what we have to do for Jewish continuity. One, we have to get Jews into temples without paying 1000 dollars [tapping desk for emphasis], and we have to get the high school kids over to Israel; otherwise, we are not going to have any Jews. Hillel picked up on the idea--well, they initiated it, but they are always sending kids there--[and] they needed money.

Bramen and I sponsored thirty of them, got wonderful letters, and when the kids came back, they met with Bramen. I did not have time. Bramen gets on the phone, you have got to meet with these kids; it is unbelievable. I met with them and was so impressed that I said, next year, can you get 200 of them? But on the 200, I want 100 who have not been Bar Mitvahed and Bat Mitvahed. I do not want any Jews [who are] connected and active.

P: They have to be positive Jews.

G: No. They have to be non-positive.

P: Oh, I see.

G: They have to be Jews by name or identity only -- positive Jews I am not going to send -- not Bar Mitvahed and Bat Mitvahed. I do not want any dedicated Jews. It is a waste of money. I want any Jew that, only by being Jewish, they qualify.

P: You want them to be reborn?

G: Reborn over there. [Both laugh.] So, I get Bramen on the phone and I say, Norm, we just pledged to send 200. He says, okay, as many as you want to send. So, now we are sending 200 next year. We are very excited about that. Now, let me tell you how my idea is going. Bramen is head of Federation now. Bramen comes on, on the basis of our conversations, and says, now, anything we raise over the previous year, rather than sending it to Israel or any of it to Israel, we are going to do Gerson=s program--he does not call it Gerson=s, our program, and he tells people that I discussed it with him--of one, high holiday services in community theaters or auditoriums and all, no charge, no soliciting, a different type of services. We had a lot of resistance from rabbis, but we are going to do it, with big advertisements and all. A lot of people do not go to synagogues [because] they cannot afford it today. They do not want to be hassled. They do not want to have to pay for tickets. It turns them off.

P: Yes. We have people who come to Hillel, in Gainesville even, like that.

G: Okay. The second thing, did you know--[it was] unbeknownst to me--that **Bronfman**, and another Jew in the state of Israel are setting up a 300 million dollar program, 100 million from each state of Israel, Bronfman and another Jew, to send the Operation Birthright. Have you heard about Operation Birthright?

P: No.

G: Every Jew who is born after the year 2000, 1000 dollars is put away for him so when they reach eighteen, every Jewish kid will go to the state of Israel, be sent to Israel for

_____.

P: I have not heard about that.

G: Yes. Big program now, throughout the United States, and they are going to start it in the year 2000.

P: Which is just around the corner.

G: Right. So, it is very exciting, these ideas that I really had, coming [about]

P: Well, I heard about your program, together with Bramen, of sending the students over and how wonderful that was, just absolutely great.

G: 200. Now, they just have to find them, but I am sure they will find them by newspaper advertisements or something.

P: They will find them.

G: They will get 200 to go.

P: I know they are already working in Gainesville through Hillel.

G: Is that not wonderful? But, I do not want them committed. I want non-committed Jews. I want ones who just do not give a shit, who want a good trip. Let them go and see. They will come back.

P: A lot of them will come back. A lot will not. I mean, a lot of them will not change their mind. They will just have a good time over there.

G: But with the education they put them through, we have never seen that. It is unbelievable how many we see who come back. I have never heard one say, I am still the same. Even [with] my own kids, you can see something last with them.

P: Well, it is an unforgettable experience.

G: They give them the history, the this, the that. I am not worried about the 10 percent who may not. Anyway, I do not want to send 200 Orthodox Jews or 200 practicing Jews over there. It is a waste of money.

P: That is right. They already have it.

G: They are there, right. So, that is the way it is with Hillel, and I am going to do that, sending the kids more. Then, they ask me for \$20,000. You ought to call the Hillel

director when you get back. He was supposed to send me something. He got a commitment when I was here to give him 20,000 for his Shabbat programs or whatever. He got my support on all that.

P: I will call him and tell him to get in touch with you.

G: He has not send me a bill or a letter of what he wants to do or anything. These people have to follow up after they meet somebody.

P: Maybe he wants me to be the agent. Make out the check, Sam Proctor [both laugh], and I will take care of it.

G: Okay!

P: I will take care of everything for you.

G: Okay. Next. [Both laugh.]

P: Let us talk about your relationship to the University of Florida, now. This goes back to the time that you were a student.

G: Absolutely.

P: You have never lost your love for the University?

G: I got a great education there. I think I can write better than anybody in the office. I think I can think better, and I owe it to that logic course. I think I know more about the humanities and music and philosophy than anybody. The philosophy book we used by [Robert Franklin] Davidson, Philosophies Men Live By, is fantastic; I keep it at home and give it to people to read. Sam, they are missing so much by not making each student take those C courses.

P: I agree with you completely.

G: I mean, to have a student to leave and not know the difference between Impressionism and Expressionism, it is sad.

P: It is a sad thing.

G: And classical music and...

P: They are illiterate in many ways today.

- G: Those are big ways, the humanities, today! And philosophy. It was just wonderful, so I was very happy with the education I got there. I was ecstatic about the opportunity I had to lead a tutoring program and begin it all with the athletic department. I have a very, very wonderful feeling about the University of Florida.
- P: Let me break down the areas of your activity and involvement at the University of Florida.
- G: And amazing, while at the University, I never felt any anti-Semitism. In the Navy, too, never any anti-Semitism.
- P: Even though you came from an area where, in earlier years, Jews could not get into certain hotels or buy certain real estate.
- G: Exactly, and I got insulted a couple of times. I remember as a young boy, a neighbor insulted me being Jewish. I remember the Kindalen affair with Ring Mahoney [Ring, Mahoney and Arnow, Miami-based CPAs], a Navy officer in uniform getting turned down [for employment] because he was Jewish; and, after three weeks of commitment to bring me in when they [the prospective employers, the aforementioned Miami accounting firm] found out, at the last minute, I was Jewish--not nice. Not nice.
- P: Yes. Alright, now, what about your involvement on the board of the Florida Foundation?
_____.
- G: I have been on the board of the Foundation for many years. I go to the meetings. I do not know. I was just nominated. When I gave my first dollars, they asked if I would serve, and I began serving.
- P: Have you been actively involved in that over the years?
- G: Yes, I go to the meetings, but most actively involved in raising money. I am head of the fund raising down here.
- P: The big gifts?
- G: The big gifts, and I do a lot to raise money.
- P: And people like **Scotty Peak** and [Paul] Robell [Vice President, UF Foundation] and all of those.
- G: Yes, Scotty was the first one to get me involved, too, was very instrumental in getting me involved, and they have been wonderful to me.

- P: And now Carter Boydston [Carter L. Boydston, Director of Development, College of Liberal Arts and Sciences, UF, 1988-1997].
- G: Carter Boydston. [All of the schools] compete with each other. Each school is trying to get some of me. They want the Accounting school named after me. They want the school of Jewish studies named after me and all. I am constantly giving gifts. I am giving the business school another 100,000 dollars for scholarships and everything.
- P: How do you feel about that naming business?
- G: Well, the truth of the matter [is] I would love a building named after me and I could probably work out a deal, but I just cannot have the publicity, while I am still a professional man, of giving away big money. I do not want it. I do not want my family to think about it, my daughters and everything that, here, he is giving away millions. I just do not . . .
- P: Give away our money?
- G: Our money and clients, our money. Here, he fights for me with fees, and he is giving away a lot. No. I cannot have that.
- P: But the fact is, you have been a philanthropist, and that has been known.
- G: Yes, but not in those proportions. A small amount here, a small amount there, and I keep it kind of quiet. Not many people know the extent of my giving.
- P: To get your name on the Center of Jewish Studies would not cost a great deal of money.
- G: I understand.
- P: That is always what I hope for. I do not care about a building, and I do not care about Business. I had always wanted the Gerson Center for Jewish Studies.
- G: There are a lot of Gersons.
- P: I wanted the Gary Gerson Study for Jewish Studies.
- G: [Laughs.] How much would that cost me, Sam?
- P: I do not know.
- G: Okay, think about it.
- P: I am not in charge of that operation. That is the area I wanted you. I do not care what

you do for the others, but I wanted the name to go in that particular part of _____.

G: Would you work on that with me?

P: Sure.

G: See what we can do.

P: That is what I want.

G: See what we can do.

P: And I was going to say, nobody is going to say that cost a giant amount of money to get your name on the Center for Jewish Studies.

G: It may. See what it is, involved.

P: Alright. We will ask Carter, and Carter can check.

G: Okay.

P: Alright. What about the College of Business?

G: I give money to scholarship programs there.

P: For accounting only?

G: For accounting, yes, a scholarship program for accounting and graduate school. No, I think our graduate school gave scholarships in the arts and sciences. Accounting, it could be both, too.

P: Now, the College of Business is already a rich college.

G: Is it?

P: But, you do not care about that, do you?

G: No, I do not _____.

P: The College of Law, the College of Medicine, the College of Engineering, and Business, are our four best endowed colleges.

G: Really?

P: They do not need the money.

G: We better not put that on tape. [Laughs.]

P: I am putting it on tape.

G: Okay. Then, we switch over to Jewish studies. I will continue with my scholarships.

P: I was going to say, Jewish studies _____. That is right. Alright. How much do you give to Business?

G: You know, I really do not know how much I give. I do not want to know, in case anybody asks me, but I give a lot of money.

P: [Laughs.] Do they carry the name Gerson Scholarships?

G: Yes, Gerson, Preston Scholarships. That, I do. I have slews of letters everyday.

P: From students?

G: From students on scholarships.

P: Who are grateful for the support that you give.

G: Yes. I also made a commitment of \$20,000 a year plus any addition they need, that no student that gets accepted to the new World School of the Arts down here, which is a joint-University of Florida...

P: I want you to tell me about that in a minute.

G: Yes. That is a joint between the University of Florida and Dade Community College, a school for aspiring young actors, artists, writers, dancers, musicians, all in high school and college. No kid who gets accepted [taps desk for emphasis] who cannot afford it goes without a Gerson scholarship.

P: That is what I understand, yes.

G: So, I hope they continue to call me, and you ought to check with that, too, that they remember because they just replaced the President or the director, and I do not know why.

P: Don McGlothlin [Donald E. McGlothlin, dean, College of Fine Arts, UF, 1990-present], who is the Dean, has been working with you, has he not?

G: Yes, but mainly the director down here would call me every once in a while for different scholarships.

P: Haven=t you and Niety had a couple of fund raising events?

G: Yes, we had one over there. So anyway, the letters I get from these kids, and it is only 1500 dollars, that now I can quit my job at Burger King where it takes all year to make 1500 dollars, part-time, and my dad is very sick. People do not have 1500 dollars in the bank; I cannot imagine that. We will go out and spend that in a couple nights for dinners. To see those letters from those kids, you cannot stop.

P: Well, you feel like you are really doing something, and you can see it in a very, very, very positive way.

G: Exactly. I am making a difference.

P: You are making a difference.

G: For the one--I do not know whether it is in the graduate school--we give graduate school, either in Business, Liberal Arts and Sciences, or both. We give scholarships in both, but I do not know which graduate school. I got a letter from a gal--I did not even realize-- who said, there are no scholarships available in this school in graduate school, and I am the first in a whole family, in two generations, to go to a graduate school, and I owe that all to the Gerson Scholarship. So, you know -- I am very thrilled.

P: You feel like it is worthwhile, then?

G: Oh yes, much more than even a building. So, I am very happy with the money that I give away to the University of Florida and the other universities. I also have a scholarship program at FIU for accounting scholarships, [at] Miami U and, of course, the majority to the University of Florida.

P: One area that is really not a bit of my business but I am just wondering why you give to Gator Boosters, which is the richest of all of our agencies on campus?

G: To set up, in Coach Jones= name, a tutoring program.

P: So, this is a nostalgic thing, kind of?

G: For Coach Jones, yes, who got me involved.

P: Because of your relationship with him that goes back many years.

- G: And it is not to Gator Boosters. Its name is like Gator Boosters but for Gator Boosters, you do not get a matching from the University of Florida. I get a matching from the state. It is for a Dick Jones Tutoring Program to pay extra tutors for the boys, towards the tutoring.
- P: So, it is part of an educational thing that you are involved with?
- G: Right, but it goes for athletes, with Coach Jones.
- P: It does not make any difference. They need it. Some of our athletes need all the tutoring they can get.
- G: Athletes. [Laughs.] That is right.
- P: I do not know how bright they were when you were working with them in the 1950s, but some of them are not very bright today.
- G: They are primitive, now. I know.
- P: On the other hand, you have a Danny Wuerffel [NFL player, New Orleans Saints, 1997-present; 1996 Heisman Trophy recipient, UF], who is an extremely bright guy...
- G: Of course.
- P: ...who did not need any tutoring at all. He did very well on his own.
- G: That is right.
- P: And then, we get to the Center for Jewish Studies. What have you done for them lately?
- G: I have given them money for a lecture series.
- P: The Gary Gerson Lecture Series.
- G: The Gary Gerson Lecture Series, yes. Whenever **Warren [Barghad, former Director for Jewish Studies]** would call me for any extra needs that he would have, I would give it to him. We brought Eli Weisel [Holocaust survivor; author of Night] down, aside from the lecture series.
- P: I remember that you picked up the tab for that.
- G: And some other things he has called me for over the years that I gave him the money for. I have committed, just last night, for another \$100,000 for anything he needs money for.

But, we are going to continue the lecture series, and you are going to work on the naming of that school.

P: Of course. Do you want it to be Gary and Niety?

G: I do not know. That is too long. It may just be better with Gerson.

P: The Gerson Center for Jewish Studies.

G: That may be better.

P: The Gary Gerson Center for Jewish Studies...

G: We will talk about it.

P: ...I can just see it in lights.

G: Do not get me that way.

P: And I will turn them on and off, how about that?

G: You see, people are going to say how much it costs, and it is going to be in the paper how much he gave for that, and that is going to be bad.

P: No, we are not going to do that. We are going to say that...I will figure it out.

G: Save it for somebody else. Next case.

P: No no. We are not saving it for anybody but you.

G: Next.

P: Now, the lecture series and whatever help that the Center needs is what you have done.

G: Yes.

P: Now, what have you done for Arts and Sciences beyond that, because there are scholarships that are being given in your name to Arts and Sciences.

G: Yes. I am not so sure, but I give them \$20,000 a year, minimum.

P: And I know that there are lectures that come out there, and they carry the names of various faculty people.

G: Yes. So, I guess I am giving lectures over there, besides I am giving scholarships over there.

P: And you are giving, also, support for professors.

G: That is right.

P: Enrichment support for the professors, I think it comes to 1000 dollars a year or 3000 dollars a year.

G: Yes, whatever. Then, I gave towards your fund, and then I also gave a one-time gift, I think of \$250,000, a discretionary fund for John Lombardi that he has in there, for scholarships and what have you.

P: And he dispenses that?

G: I did that when I was declared Distinguished Alumnus.

P: When did you get the Distinguished Alumnus Award?

G: That is on the board up there. Can you read it?

P: No, with my eyes, I cannot read it. [Tape interrupted.]

G: 1992.

P: This is when you got the Distinguished Alumnus Award at commencement?

G: At the University of Florida, yes, which also turned me on quite a bit with the University. They did it very well, very first-class. Niety and I were moved.

P: I was in the audience when you got that. I saw you.

G: That is nice. The only thing I regret about that [is that] I did not really know how distinguished and how well it was going to be done, because I did not have my kids there. Otherwise, I would have had my kids there.

P: You did not know that?

G: No. I just had my wife. I did not know what it would be. If I had, I would have had all my kids there.

P: And all the write-up in the program and all.

G: Yes. I have all that at home.

P: I have a copy of that, also, in your file, because I was in the audience. You did not see me along with that huge number of people who were there. I saw you walking with your cap and gown on.

G: But the greatest, though, do you remember when they introduced my wife and everybody started whistling, I liked that. I actually liked that. [Laughs.]

P: I remember. She was right there on the side, and she stood up. Lombardi introduced her.

G: Yes, and they started whistling. She looks pretty good for a blank-old lady, does she not, for a great-grandmother.

P: Well, for a woman who is thirty-one years old [G laughs], she looks great, absolutely great.

G: Can you imagine?

P: Did you get that on the tape?

G: She has grandchildren [who] are thirty-six years old.

P: I know, but that just happens. Now, this is the final area that I want to talk about. I want to talk about you, the individual, the person. First of all, tell me about your health.

G: I have enjoyed excellent health, except for my back. About twenty-three years ago, I hurt my back lifting something, and it started a chain of things . . .

P: Just quite accidental, you hurt your back?

G: Yes, I was carrying a television set. Up until then, I was very, very active. While I was not very athletic, I jogged [and] I played tennis well.

P: Did you swim?

G: No. Very little, in the ocean. Loved to go the beach. But, I was a big jogger. Every morning, I would go to the beach and jog and then take a little swim afterwards, and it made my day. One of the reasons, I think, for the limited success I have had is because in the morning, I would go out at five-thirty. I would go out to the beach and jog, I would take a swim, and I would go to work, and the day was mine. I felt so great every day. I could handle stress. I did work until eleven o'clock at night and all. But then, my

back really started getting bad, and it culminated, about four years after it got bad and worse and worse, with the first operation, and it was a complete failure.

P: You were operated on here in Miami.

G: No. We researched all over the country, and we found some guy in Cincinnati who had just operated on one of the great athletes and got good success. I went to him, and we found out later that one of his residents did the operation. And it did not help. I came back, and I suffered again for three or four years. I had a second operation and after that operation, I was completely disabled. I went to the University of Miami Rehab Hospital under a **Dr. Rozamoff**, who is world-renowned, and they rehabbed me over there. They made me walk again. The physical therapist worked on me every morning, starting at eight o'clock to five o'clock. I could not even go home at night, my back was so bad. They worked on me every day from eight to five and after a couple of months, they got me well enough to leave, to go back to work and then, starting the weight program, lifting weights, and working out with a trainer. They completely rehabbed me, and I was skiing again, was not jogging but skiing again and playing tennis. It was great again. Then, about two years ago, things went bad again. My back got worse again, deteriorated again. It was bad this past December. It was kind of bad and yet, I still put on skis and started skiing, fell, had a bad fall, and now I have one leg that has had some nerve damage that I am working on and trying to rehabilitate. But, they told me, very sadly, that I will never be able to ski again. Snow skiing with the family was one of the great pleasures I have had in my life. I will never be able to hike again, they say, up the mountains in Colorado, which is another great event. I am getting very depressed, Sam, so let us stop talking about me.

P: But, other than these things...

G: [Laughs.] Other than that.

P: ...other than that, your heart and all of those things.

G: My heart, prostate, everything is wonderful.

P: I do not want you to be anymore depressed than you are. I know that you are a workaholic.

G: No, that is not right. A workaholic works for the sake of work. I work for the sake of making a lot of money, and that is different, and I enjoy it, from the standpoint of a lot of what I do.

P: You have no aversion to work, obviously.

- G: Only because of the incentive of making a good life for myself and my family. I like to go first-class; I like to spend a lot of money; I like to give away a lot money. So, all of that is involved with my working. I hate to define myself as a workaholic.
- P: Have you had any hobbies over the years?
- G: Well, we got rid of piano at the University of Florida, which took a lot out of me.
- P: But, that was a long time ago.
- G: But, I have not had time for hobbies, other than tennis when I was playing tennis. On my vacations, I would ski and hike.
- P: But, you are not a collector of things, are you?
- G: No, I am not a collector, only of money.
- P: You do not collect art or books or anything.
- G: No. Money. Money, money, money. And the spare time I have had is required for reading, keeping with this damn tax, all the changes and everything. So, with my work and my reading and all, I just do not have time for anything else.
- P: But, there is no pleasure reading there.
- G: No, *Time* magazines and the newspaper every day is my only pleasure reading.
- P: That is it?
- G: That is it.
- P: Do you go to movies?
- G: Yes, we go out two or three times a week. We enjoy our evenings out, with friends or by ourselves. We go to movies.
- P: Do you go to a lot of movies?
- G: Maybe once a week or once every two weeks.
- P: That is a lot of movies.

G: Yes. We watch television a lot.

P: You do watch television?

G: Yes. That is very relaxing for me. After dinner, we will go up and watch TV. We have fifty different channels, and I enjoy that. It is very relaxing.

P: What do you watch?

G: Well, I like to surf through the channels and watch a little of this, a little of that, a little of the comedy channel. I like to watch sports. I like to watch *Seinfeld*.

P: He is gone...

G: Fraser B yes, but we watch the reruns B Fraser I like to watch, I . . .

P: And you laugh?

G: Yes. Comedies . . . [End of Side 2, Tape B]

P: ... looking at Playboys and other . . . ?

G: [Laughs.] Stop that, Sam! That is not true, Sam! That is coming out. That is terrible.

P: [Laughs.] I thought I heard you saying that, and I wanted that to get onto the tape.

G: That is terrible! That is terrible!

P: I know it is terrible for a philanthropist like you to admit to admit to something like that. [Laughs.]

G: That is terrible. [Laughs]

P: What about travel?

G: Oh, we love to travel. Because I have a European wife, we try to go to Europe once a year. We spend a lot of time in Colorado, both skiing and hiking in the summertime. But [in] Europe, we used to get in the car and just drive all over. My wife knows all the languages, so that was never a problem. We would take the Michelin Green Guide and a couple of maps and just travel all over. We have had wonderful times traveling all over Europe.

P: Have you gone to the Far East?

G: Yes. We have been to the Orient a number of times, too, and have enjoyed that very much.

P: Are you continuing to travel?

G: Yes, but not as much because with the children and grandchildren, you want to be with them. Since some of them live in New York, to get them all together takes time away from the office, because they do not necessarily want to come here. They like to go to Colorado for the skiing and the hiking and the bicycling. So, we are spending time in Colorado in the summer and the winter in order to be with the family, and that is detracting from our trips to Europe and to places just by ourselves, so we can have some quality time with the grandchildren.

P: So, you are getting ready now to go to Colorado, to Aspen.

G: Right. We have a big house that we rent, and we will have all the family out there.

P: All of them are coming?

G: Everybody.

P: All the children...

P: ...and the grandchildren.

P: Are they spending the full month out there, or they go back and forth.

G: No. They will be there for two weeks, each of them, together. We will have about a week and a half alone and for two weeks, they will all be there.

P: Are you going there because McGoon [Dr. Robert McGoon, UF alumnus, Harn Museum donor] is there?

G: No, I do not go there because of McGoon. I go there because of the things to do.

P: I know there are a lot of places in Colorado that you could go.

G: It is a nice place to go because of the music festival, the good restaurants, the wonderful hiking and biking and the skiing.

P: McGoon suggests, from time to time, that I come out.

G: You should come out and stay with him. Absolutely you should, with Bessie. You are

foolish not to.

P: Let me ask you about McGoon. You and him have been close friends for a long time, have you not?

G: Since high school.

P: Since high school? He is one of your closest friends?

G: Since seventh grade, since 1945, we have been friends. Forty-five years.

P: I think he must consider you his closest friend.

G: I do not know. One of the closest, I would think, yes. We are very close friends. He was one of my first clients and it was so good, he got his father to be one of my first clients, too.

P: I remember his father.

G: From **Neal=s Restaurant**, yes.

P: Yes.

G: They have been wonderful friends. Bob McGoon has been a wonderful friend over the years.

P: I like Bob McGoon. He has been a very good friend.

G: He has supported me in everything, yes.

P: He has supported me in everything. He has never turned me down for anything, in the same way you have never turned me down for anything.

G: The first thing we will do when we hang up, we are going to call him.

P: Alright. What have we not talked about that we should? I thought I had gotten everything but, you know, I know you well but I do not know you.

G: Turn it off, and let me think. [Tape interrupted.]

P: I want to ask you about your philosophy of life. If you had to sum it up like this, talking to me now.

G: I think my philosophy of life is interesting. I think feeling good, good health, can lead you to a better life, not only because of the physical ability to go through life but because a good physical feeling, like you are well-exercised, can let you handle the everyday stress of life and the problems of life, because as an old client said to me, life is problems. I feel that when I am well-exercised, when I am feeling well, life is beautiful. I can handle things. I can handle stress in the office and all. So, I am sort of a philosopher of the physical being producing the mental well-being that produces a pretty life, because every life has problems. You can make problems of whether the Sun will come up tomorrow. It is the way you can handle the problems, and the best way to handle them is by feeling good about yourself physically, feeling good physically and about yourself, and also, keeping your sense of humor. It is very important in life to have a good sense of humor, to see the humor in yourself and in what you are doing and the humor in others, and to be able to always laugh. This wonderful thing I have about my mate, Niety, is that she has a great sense of humor and a very short memory. That is very important in life, to have a very short memory, not to dwell, and to easily forget. Many times, we will have a fight and the next morning, she will be completely oblivious to it. I forgot what we were fighting about is her statement. So, I think that sums it all up.

P: Would you say you have lived a very satisfying, happy life?

G: I can say that I would not have changed anything, and I am grateful for every step I have taken in my life. Not many people...maybe many people can say that, but I would not have changed a thing, and that is nice to say. The greatest thing that ever happened to me was marrying my wife. I mean, I thank God every day I married her.

P: You realized when you married her that she was a beautiful woman?

G: Not really, but I knew she was different and she had a lot of wonderful qualities. I did not really realize the beauty. I was attracted to her, but I knew she was right. And I loved her, not as much then as I did year after year after year. I knew, psychologically, it was right. I always knew that I had to have someone who was going to be different, and she certainly was different: Dutch, a different religion, a different culture. I saw the characteristics--her sense of humor, her philosophy about life, her always cheerful attitude--and that has made a difference. She is so close to our kids. The relationships and everything that she has with the kids and what four wonderful kids that she brought up for me! The smartest thing I ever did was marry her, with all the effort.

P: I asked you about your own philosophy of life. If you were talking to your grandkids, what would you ask them to do? What would you expect them to do?

G: Work hard. It is very important to work hard. Do the best you can. Be conscientious. But, work hard.

P: Are you going to make life too easy for your grandchildren?

G: I am worried about that. I am sincerely worried about it. I think I spoiled my children, even though they work hard. They are all hard workers [who had a] hard education. But I do not know, Sam, whether we are doing a service to our kids and grandchildren by providing for them because I remember, Sam, the first two-dollar check I got for tutoring and when I would go out and work for thirty-five dollars for half a day and the first time I could buy a fifty-dollar pair of shoes. I remember the thrill I got by doing all of that. As a matter of fact, when I opened up my office, my mother gave me a 500-dollar check--and they did not have much money, middle-class--to open up my office. I tore up that check because I wanted to have the thrill of doing all myself, not saying anybody worked with me to do that. I think that is a great pleasure, and I think we may be depriving our kids. I often have this conversation with my friends: are we [helping] by giving our kids as much as we can--and I give them gifts every year for tax purposes and all--knowing that we are taking away some of that good feeling that they can make of achieving it themselves? It concerns me a great deal, but I do not know the answer because you certainly do not want to have the children having a risk of becoming homeless by not doing it. But, at the same time, we are taking away a lot of initiative and a lot of the wonderful feelings that we have seen through hard work and the appreciation of a dollar. We are taking that away from the children.

P: Have you raised caring children? You and your wife have been concerned about the welfare of others. Have you been able to pass that on to your children?

G: I do not believe so. I do not believe they have a--because of no C5 course, humanities--they have no feeling towards art [or] classical music, even though they lived around the house with that.

P: How about people?

G: Caring? I really do not know whether they are caring or not about people. I do not think they are philanthropic. I do not think any of our second generation--if I call ourselves the first generation of the really affluent Americans--I do not think any of our children, or very few, are as philanthropic as the older generation.

P: Well, what is going to happen to these various agencies?

G: Well, that is why we want to get as many back to the synagogues and as many kids over to Israel, to try to perpetuate it, the Jewish faith, because if you saw that study made by the American Jewish Congress, by the year 2006, the Jews and the diaspora will be reduced by one half. So, we are all very concerned about that, Sam, but I do not know the answer. I just do not know the answer [to] how we should be handling these kids.

P: Are you afraid of the future, as a Jew?

G: No. I am not afraid of it. I am afraid of what is going to happen to the Jewish people, in that there are going to be few. I am not afraid of the Holocaust again.

P: Yes. I do not mean to say a threat to your security. I mean scared of the future of the continued survival of Jews.

G: There is no question, yes. Outside of Israel.

P: Looking at your children and, particularly now, your grandchildren--of course, they are very young--is the future of Judaism a precarious thing?

G: Yes, and I will tell you why. We have a tremendous amount of mixed marriages. If the Jewish partner in the mixed marriage is not committed to make a Jewish home, if the Jewish partner does not give the non-Jewish partner a feeling of value of Judaism through the beauty of the Jewish holidays and the Jewish Shabbat and the Jewish tradition, if the Jewish partner is not going to do that, the other partner who has had, through the Christian religion, beauty of Easter and Christmas and of the Sundays, if they do not have that replaced, we are going to lose them. We are going to lose the Jewish partner, and we are going to lose the kids. And that is what is happening. In the mixed marriage, we do not have enough of the Jewish partner's commitment to that which is beautiful in Judaism, because we have stopped lighting candles in the home, we have stopped observing the holidays as we should, [and] we have stopped showing the enrichment of Jewish life to our children, and that is what I am fearful of losing the Jewish people. So, we have to re-dedicate these young people. By sending them to Israel, hopefully it will help. By emphasizing the Shabbat candles. By emphasizing the beauty. My wife on Shabbat--you have to come over for dinner--I mean, every Friday night, traditionally with the flowers and the table cloth and the blessings and the yarmulka. She puts on a Shabbat like anything. I mean, that is European too, but it is a beautiful Shabbat. And our kids have seen that and even with that, some of them do it sometimes. But at least, the one who is married to a non-Jewish boy has been so committed that the kids are going to Jewish schools, and she celebrates the Jewish holidays, and she has him reading Jewish books, and all. But without that commitment, the kids would not be doing that. They would have a Christmas tree, and they would follow that. So, we have to get the commitment. Mixed marriages are here. There is no way that we are going to stop mixed marriages, but we have to get that Jewish partner committed. What do you think about what I am saying?

P: I agree with you. I listened to you, I agree with you that your children and, even more so, your grandchildren may not carry through on the same sort of a commitment.

G: But, that is true in every Jewish family.

P: Either in terms of their religion or in terms of their relationship to fellow man, Jew or non-Jew.

G: Yes.

P: What have we not talked about? [Tape interrupted.]

G: Probably, one of the very important occasions of my life was my [being] honored as the Distinguished Citizen of the Year by the Miami Beach Chamber of Commerce. Let me tell you why.

P: When was that?

G: That was in 1996.

P: So, it was a couple of years ago.

G: Why that was so good is that I had my entire family there, and they asked Niety what would really give me a surprise. They brought in, to honor me, a Navy honor guard. They got the Navy base in Key West or something to send up an honor guard of Navy officers, of Navy enlisted men, with a band and flags.

P: [Laughs.] That was a surprise.

G: It was a surprise.

P: A _____ surprise and **pleasantness**.

G: When I saw them, I was speechless and I said, my God, for a moment, I thought they came to get the pair of binoculars I took when I left the Navy.

P: [Laughs.] And you have never given them back.

G: [Laughs.] That was a highlight, along with the honors at the University of Florida and Saint Thomas University, a highlight in which they went through my life [which] Niety helped them prepare. We had about 700 or 800 people there, and it was a real big distinguished honor that the community gave me.

P: I can imagine. That must have been a great thing. Where was the banquet?

G: At the Fontainebleau, and it was something very special. [Tape interrupted.] **This should go after when we were talking about my fourth child being a son after three daughters.** I mentioned he was born on the Shabbat. When I called one of my good

friends--of course, I was very excited that after three daughters, we finally had a son--one of my friends said, well, I guess next Saturday, we will get into the bedroom of your house, and we will have a bris for your son. Something lit up in my head. I said, my son? Bris in the bedroom? I went out, crazily, and got in touch with, at that time, the best catering hotel--it was the Eden Roc--and I said, have you ever done a bris before, for 500 people. [P laughs.] We had a bris at the Eden Roc on a Saturday, because we could go on Saturday since he was born on a Saturday.

P: The eighth day.

G: We had a bris that is the ending of all brises. It was amazing on the bris, because the Bible says that you shall make the circumcision on the eighth day, but we wanted to make it in the evening because everybody was invited at six or seven o'clock, and we wanted everyone to be there for the Bris. We could not find a mohel, the one who does the circumcision, or a rabbi or anyone who would allow us to do it in the evening. They said, you can do it on Yom Kippur, you can do it on any high holiday, on Sabbath, but it must be during the day. They never explained the reason why. Certainly, you have lighting that is good. So, we had to have the actual circumcision up in one of the hotel rooms prior to the party. We had 500 people come down to the reception and at eight-thirty or nine, after everybody was well fed and felt very good and well drank, we brought down the baby boy, and we simulated the bris again in front of 500 people. I will never forget Rabbi Kronish, after the cutting, and everybody was looking [at him] simulating the cutting, because he was on the stage and no one can see--holding up that child and saying, ladies and gentleman, this is the first male child born.

P: [Laughs.] But I hope you did not cut twice.

G: No, we did not cut twice. My wife was very upset about that. She did not know very much about circumcisions. She said, finally, I make a boy, and the first thing they are going to do is cut something. [Both laugh.]

P: Sometimes, it is called the unkindest cut of all.

G: Yes. [Tape interrupted.] In addition, I must say that another thrill that I received [was] when the Greater Miami Jewish Federation established the Hall of Fame, and I was the original inductee from the accounting profession in that Hall of Fame and was given a dinner as the honoree. That was another wonderful memory of my service to the Jewish community. [Tape interrupted.]

P: ...County industrial development board.

G: That is a group of private citizens, professionals, accountants generally or business people, and attorneys, who have been picked by the county commissioners to review, to

analyze, and to pass on various loans that wish to be made under the umbrella of the county in order to get tax-exempt financing, in order to get bonds that are tax exempt so their interests costs would be a lot less. Counties throughout the country provide that under the Internal Revenue Service law to provide these favorable loans to businesses that would help the county to grow, that would help to bring about employment, [that would] do good things for the county. For example, the Joe Robbie Stadium for the Miami Dolphins was built with industrial revenue bonds. Those bonds would be tax-exempt bonds sold to the public like any other municipal bond. This authority, which I served on for many years, determined whether the risk was proper for the county to put their names to these bonds, whether they would be desirable to have in the county, this type of business or these types of loans to be made. It was a service to Dade County, and I served on that, without any pay of course, for many years.

P: So, it was a pro-bono kind of thing.

G: Pro-bono, absolutely.