

RICHARD GERSHON: HOW FOUR FRIENDS AND COLLEAGUES REMEMBER HIM

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INTRODUCTION

The four of us got to know Richard Gershon decades ago as our colleague on the faculty at Stetson University College of Law. He befriended us and helped us navigate the tenure process. We knew Richard as a superb teacher who somehow made tax law interesting and understandable. We also knew him as a serious scholar who wrote for many different audiences, including other scholars, practitioners, and law students. All of us knew Richard as Stetson's associate dean, a job he performed with skill and grace. Later, after Richard left Stetson, we kept in touch with him and watched from afar as he served as a visionary dean at three different law schools. Most importantly, from the first time we met Richard, we knew him as a warm, funny, and deeply decent human being. He was a treasured friend to all of us.

Any number of people who knew and loved Richard could attest that he was all these things. But we each have unique perspectives and long histories with Richard, and so we decided to present this tribute to him in our individual voices rather than collectively. Perhaps the best way to convey Richard's unique character, and the effect that he had on each of us, is by telling a few stories. He loved stories, even those told—no, especially those told—at his own expense. What follows is an edited conversation among the four of us about our favorite memories of Richard. We have grouped them loosely by topic.

I. RICHARD AS COLLEAGUE AND ASSOCIATE DEAN

MARK BROWN:

Richard had just joined the Stetson law faculty when I first met him back in the fall of 1985 at the annual faculty “meet market” in Chicago. John Cooper and he (along with others I have long since forgotten) joined Stetson's hiring committee to interview me in a suburban hotel room far removed from anything of much interest to see in Chicago. Little did I know during that twenty-minute meeting that Richard would become a life-long friend.

My stint at Stetson began the following summer, and I was a wreck. I had never taught a substantive course before and was relocating alone from a thousand miles away. I did not know a

soul in St. Petersburg, let alone anyone at Stetson. Richard (who was not yet the associate dean) took me under his wing, met with me on a regular basis for lunch and advice, and quickly became my friend.

His campus escapades at Stetson, meanwhile, were legendary. One day he teased us (okay, it was me) into checking whether toilets flush in the opposite direction on June 21, the summer solstice. They don't. Another time, while he was associate dean, he organized chair races in Classroom A.

JOHN COOPER:

We all taught and researched under Richard's supervision and guidance when he served as associate dean. While he occasionally had to make difficult decisions that affected us, he always treated us and others fairly. We admired his interpersonal and administrative skills in dealing with strong-willed and sometimes difficult faculty members. The selection of courses, staffing, and the times and days courses will be offered is a distinctly decanal function. This task ideally is resolved through collaboration between the associate dean and individual faculty members. But if you are acquainted with any law professors, it will come as no surprise that this is not a simple or straightforward job. Law professors have strong feelings about what and when they should teach. Many have difficulty seeing beyond their personal desires to teach a particular subject at a particular time. Richard's job was to attempt to accommodate every professor's desires as much as possible but in a manner consistent with institutional needs. Occasionally, we would each have inconvenient teaching schedules. We often kidded him that our schedules were lousy because Richard knew that we wouldn't complain about our schedules. We doubt this was true, but we kidded him, nonetheless.

PAT LONGAN:

When I first met Richard, he already was the associate dean at Stetson and was serving on the faculty appointments committee (known by some Stetson faculty as the "*disappointments* committee"). I interviewed with him (and Mark Brown) because I wanted a "warm-up" interview before the

interview later in the day for the job I really wanted. But before I knew it, I was an assistant professor of law at Stetson, and Richard was my associate dean.

John is right that being an associate dean at a law school is a hard job. Faculty members often have strong preferences for what, where, and when they prefer to teach. Not all are team players. The associate dean is the one who must herd all the faculty cats and put together a schedule. Someone inevitably is disappointed. The unpleasantness that follows has burned out many an associate dean.

Not Richard. Somehow, he did what he needed to do but maintained his grace and sense of humor. Make no mistake—Richard knew when he was dealing with an unreasonable jerk. He just didn't let that get to him. That was his temperament. His affable equanimity in the face of conflict was one of his strongest attributes as an associate dean. But, come to think of it, maybe John is right about Richard giving the worst schedules to his friends because he knew they wouldn't complain. My first semester he assigned me to teach Civil Procedure at 8 a.m., four days a week, in that infamous Classroom A, which had all the charm of a middle school cafeteria. No wonder Richard chose it for the chair races.

Richard was a superb associate dean. I've served under dozens by this point, and he was the best I ever encountered.

II. RICHARD AS A TEACHER AND SCHOLAR

JOHN COOPER:

Teaching came naturally to Richard. He taught complex tax concepts in a non-intimidating, entertaining way and frequently used the names of professional wrestlers as the taxpayers in his hypothetical questions. Many students entered his introductory tax class intimidated and in fear of the subject. Many of them were later surprised by their unexpected interest in the subject sparked by Richard's teaching skills. Several then enrolled in additional tax classes. A few of these students later earned advanced law degrees in taxation and ultimately became tax practitioners.

Richard was not just a great classroom teacher. He was a strong advocate of oral advocacy programs in law schools. He

became concerned that there were few opportunities for law students interested in taxation to participate in moot court competitions. It wasn't long until he founded his own tax moot court competition, which was initially hosted by Stetson. His plan was to get the program going and then turn it over to the tax section of the Florida Bar as an established competition. His plan worked perfectly, and the tax moot court competition he founded is now the leading one in the country. Sponsored by the Florida Bar, the competition draws students from law schools throughout the country to participate in the competition Richard founded.

Richard's legal scholarship was wide ranging. He wrote articles that were scholarly and academic, that provided guidance to legal practitioners, and that were for students and the general public. His legal writings encompassed widely diverse topics including the attorney-client privilege, ethical considerations for tax practitioners, tax-exempt entities, non-profit law, trusts and estates, and international taxation.

One of his most interesting publications was a students' guide to the Internal Revenue Code, which he cowrote with Professor Jeffrey Maine. After years of teaching tax to law students, he was painfully aware of the tax topics that befuddled them. Over the years, he had also learned how to best present these topics efficiently and succinctly. Using his vast teaching experience, he distilled it all down to a straightforward, concise introduction to basic tax concepts. By the time of his death, this guide had gone through seven editions.

He presented his scholarship at academic conferences, law student organizations, bar association meetings, and in community meetings to the general public. My fondest memory of this aspect of Richard's career comes from the time he and I co-authored an international tax treatise. I am not particularly easy to deal with in co-authored materials—most academics aren't. Richard was. Surprisingly, I found the research and writing experience that is typically tedious and laborious to be pleasant, with a fair amount of humor mixed into the process. I miss those days.

BECKY MORGAN:

By the end of my first year of teaching, I decided there needed to be a book for older people about elder law, a handbook of sorts on planning. Richard and our colleague Tom Allison joined me in writing *Life Planning in Florida*, which was published in 1988. I didn't have to do much persuading of Richard to get him to participate—he saw the value of such a book and, just as importantly, he was being supportive of his friend. Those in the academy will recognize the significance of a junior faculty member choosing to co-author a practical resource rather than a scholarly work. Richard recognized the value of practical publications and made his choice accordingly. This little handbook was not a best seller and has long been out of print, but to my great honor, Richard forever included it on his CV as part of his publications list.

III. RICHARD AS DEAN

JOHN COOPER:

We all marveled at the success Richard had in serving as dean at three different law schools. During his first two deanships, he performed pioneering work in steering two newly formed law schools in obtaining full accreditation from the American Bar Association Council on Legal Education. This task required complete and intricate knowledge of the accreditation standards, as well as diplomatic skills, to navigate the difficult terrain and personalities of the accreditation process. The true measure of his leadership is the strong reputation that both these law schools currently possess. Particularly impressive is how he accomplished this goal in a collegial manner that earned the respect and admiration of all the faculties, administrators, and students that he served.

PAT LONGAN:

Richard, by all accounts, was great as dean with alums and donors. But he never seemed to let that get in the way of his basic politeness. Some of you may have been present for this one. We were sitting around outside a Ritz Carlton in Florida (probably a SEALS meeting), and Gretchen¹ was telling a story. Some

¹ Gretchen Longan, Pat's wife.

seemingly random guy walked up and just stood next to where Richard was sitting while Gretchen finished her story. Richard stayed completely focused on what Gretchen was saying, and not until she was finished did he stand up and shake hands with that random guy. Richard then introduced us to John Grisham! Richard knew him as a great benefactor of Ole Miss, but Richard ignored him until Gretchen finished her story. Typical Richard.

JOHN COOPER:

Richard had the personality and temperament to be a great dean. But he didn't get every deanship he applied for. I remember when he interviewed for a position at a law school in Texas. He was the only finalist, but the school decided to reopen the search. He told me that the school had decided that nobody was better than him!

PAT LONGAN:

There's one other story about Richard as dean that needs to be told. After he had served for four years as dean at Texas Wesleyan, the central administration of the university told him that a one-million-dollar surplus generated by the law school would be diverted to other parts of the university. Richard thought that money should be used to benefit the educational experiences of the students whose tuition dollars generated it. As a matter of principle, Richard resigned from a job he loved. He had to know that doing so would make it much more difficult to be a dean somewhere else, and I know it did. That was an act of selfless courage.

IV. RICHARD AND BEING JEWISH

JOHN COOPER:

Once when Richard was associate dean, we were interviewing an applicant to become registrar. The odds-on favorite was a registrar from a small college in the deep south. The applicant totally blew the interview. One particularly inappropriate and awkward moment was when it came out that Richard was Jewish. The applicant stated that he had "once read a book by a Jew." Without much hesitation, Richard asked, "Do you mean the Bible?"

BECKY MORGAN:

One time we went to Boston Market for lunch. Bobbi Flowers² was in the group, along with Richard, me, and some others. The buffet had baked beans, and the server assured Richard that they were kosher and OK for him to eat. The rest of us knew that what they were serving was clearly pork n' beans. But Richard spooned some up and sat down to eat. Lo and behold—there was a piece of pork in the beans! Richard was adamant that it couldn't be so because the employee had assured him that they were OK for him to eat. Bobbi gave him a can of Van Camp's Pork and Beans for his bookshelf to remind him to trust his eyes and senses!

JOHN COOPER:

Richard once explained to me what a Jewish mother was. He said when he was in high school his mother gave him two ties for his birthday. He said his parents were taking him out to dinner, and when he came downstairs wearing one of the ties, his mother asked him whether he was wearing it because he disliked the other one.

V. RICHARD AND THE WORLD OF SPORTS

JOHN COOPER:

Richard used to run for exercise and relaxation. We often accompanied him on his daily runs. During these runs, we would discuss our lives, our families, our childhoods, our careers, our colleagues, and our hopes for the future. But Richard never had any illusions that he was a fast runner. He used to say that in baseball they could time his run to first base with a sundial. He also claimed that he once hit a long drive to left field and was thrown out at first base.

BECKY MORGAN:

My mother met Richard at the law school right after he had returned from one of those runs. Remember, this was the eighties,

² Professor of Law Roberta K. Flowers, Stetson University College of Law.

and the running shorts back then tended to be quite short. After that meeting, my mother always referred to Richard as “legs.”

PAT LONGAN:

While Richard was the associate dean, he secretly stashed a full set of roller hockey gear under the stairs near the Dean’s Suite and would sneak off to play on the law school basketball courts every chance he got. That continued until the building and grounds department banned his fellow hockey players and him because of the ruts their skates were putting in the new surface of the court.

MARK BROWN:

In addition to running, playing hockey, and racing chairs, Richard was a champion dart player. I will never forget one epic grudge match that Richard analogized to a professional wrestling match (Richard *loved* professional wrestling—that must be why Hulk Hogan was frequently featured as a taxpayer in his exams). It was at the Horse & Jockey (or was it the Harp & Thistle?) when Richard bested me and took my crown. “This is a clinic,” he would say as he doubled in and doubled out. My only defense was beer. I discovered that while I could not outplay him, I could out-beer him. The key was to get a couple of beers into his throwing arm—not an easy task. Richard did not take to barley sciences like I did.

JOHN COOPER:

The administration and faculty at one institution encouraged individual faculty members to engage in promoting charitable and artistic activities in the community. Richard found an opportunity to pursue this noble goal in a unique way. Richard and several faculty members volunteered for an organization that promoted ballet and modern dance for young people in the community. To raise money, the volunteers operated a concession stand at local sporting events. Richard used to joke that he was supporting ballet by selling beer. For some reason, Richard’s group often ended up volunteering at professional wrestling events. Mark is right—Richard had been fascinated by professional wrestling since his childhood and frequently used the names of professional wrestlers as taxpayers in class discussions and on law school

exams. The volunteers were allowed short breaks during their service. At one event, Richard took a short break to enter the arena to view a “loser leaves town steel cage match” in which one of the participants was Hulk Hogan.

MARK BROWN:

Richard found humor in—and could inject humor into—just about anything. His favorite football team (the Atlanta Falcons) blowing an un-blowable lead in the Super Bowl is just one example (as a life-long Cleveland Browns fan, I can relate). Richard’s rendition of the game was hilarious.

JOHN COOPER:

At one point, Richard purchased inexpensive end zone seats for the Tampa Bay Buccaneers’ home games. The end zone seats were for the hard-working, but not wealthy, avid fans. When the tickets were purchased, the Buccaneers were on a long-term losing streak. Most of the games that he attended were losses. Richard attributed the Bucs’ failures to the curse he said he brought to the team by moving to Florida. He pointed out that the Atlanta Falcons had experienced a similar losing streak when he lived in Atlanta. He laughed as he talked about the Falcons kicker who was tending bar one week and kicking field goals for the Falcons the next. Sitting in front of Richard’s Bucs seats was a fanatical fan who cheered every good play and bemoaned every bad play. Considering the Buccaneers’ performance, there was much moaning and sparse cheering. The fan wore the same T-shirt to every game, regardless of weather. After several consecutive losses, Richard asked the fan why he always wore the same shirt. Without hesitation, the fan responded that it was his Buccaneers lucky shirt. Richard smiled and asked him how he knew it worked.

BECKY MORGAN:

Richard did get one athletic moment in the sun (metaphorically speaking—the game was indoors). When he left Stetson to go to Texas Wesleyan, his goodbye party at a Devil Rays game included throwing out the first pitch!

JOHN COOPER:

Richard's competitiveness wasn't limited to sports. He loved the TV game show *Jeopardy!*, which he watched most evenings. He always believed he would do well as a contestant if he was ever given the chance. Then, he heard the show was holding a competition in Tampa to find future contestants. Without informing anyone, Richard attended the tryouts. He was not selected, but a local TV station covering the tryouts as a news story reported on his test. His unsuccessful tryout became the talk of the campus for days. Not one to be easily defeated, Richard registered for a second tryout while attending a law conference in Los Angeles. Once again, he was not selected. He was told they liked lively candidates for contestants, and they didn't think a tax professor fit that definition. Did they ever miscalculate!

A few months after the second tryout, a student brought to my office a magazine that included an article on the types of people trying out for *Jeopardy!*. The article contained a photo of Richard trying to sound the buzzer at his Los Angeles tryout.

VI. RICHARD AND HIS LOVE OF RADIO

MARK BROWN:

Richard had a lifetime love affair with radio. In Mississippi he had his weekly radio show about the law, but that was hardly the beginning. He told me once over lunch that he had been a hockey radio sportscaster for the old Atlanta Flames while he was in college. I thought little of it, only to one night turn on the radio in St. Petersburg and stumble upon Richard praising (and of course playing) Van Morrison's "Into the Mystic" on a midnight radio program. I never figured out how he scored that guest-host gig, but it was pretty apparent that he had DJ'd before.

JOHN COOPER:

One summer I was returning from a vacation out West. I was listening to a radio station. The DJ announced that a guest DJ would be sitting in for the next hour introducing and playing his favorite songs. Then I heard Richard's voice. Although I asked him several times how that opportunity came about, he never let on.

BECKY MORGAN:

Even when Richard was not on the air, he sometimes would employ his best “radio voice.” He had a routine where he would adopt the persona of “Mr. Science” and explain arcane phenomena. I don’t remember how he started this, but it was hilarious. With a straight face and his “Mr. Science” voice, Richard would spin quite the yarn on how something was invented. He made it sound believable and academic—a combination of his cleverness, intellect, and teaching skills. The only prompt he would need is for you to ask, “Mr. Science, how was (insert topic) invented?” My favorite was his long, made-up digression on the history of how Jello was invented. It became something of a shorthand for a running joke between us as “Mr. Science” continued to make appearances in our conversations, including our phone calls during the last year of his life.

VII. RICHARD AS A FRIEND

JOHN COOPER:

Throughout all these phases of his professional life, Richard was a loyal friend to each of us. We all valued his kindness, generosity, and self-deprecating humor.

Richard served as the godfather at the Catholic baptism of my son. The attending priest looked surprised at the selection of a Jewish godfather, but we all knew he was the perfect choice. Not long after, I attended the Bris of Richard’s son. While some were surprised by these events, to the participants, it was natural.

Years later, Richard, while serving as dean at the University of Mississippi School of Law, interrupted his particularly busy schedule. He did this to attend and make a few comments at the funeral of his godson but mostly to console an old friend.

I think most of us strive to be good, decent people who are kind and generous to others. At least I hope so. Richard never had to engage in that endeavor. He was one of the few people I have ever known to be instinctively kind, decent, and generous.

PAT LONGAN:

I was never on a faculty full-time with Richard as dean, but I had an experience one summer with Richard that showed his kindness to his friends. Soon after he took over as dean at Charleston, he realized that he needed someone to teach a five-

credit Civil Procedure course in a five-week summer term. That's a tall order, but many people could have done it, and gladly would have, for the pleasure of a nice long stay in Charleston.

Richard hired me for the job. By then, I had left Stetson and moved to Mercer. This was 2005, and our older son, Mitch, was just about to start college. Richard and I had kept in touch over the intervening years, and I had confided in him that paying for Mitch's college was going to be a struggle. Richard knew I could teach his Civil Procedure course, and so he got what he needed as dean by hiring me. But I've never kidded myself that I was the only one ready, willing, and able to do the job. Richard did a great and unforgettable kindness to my family and me by sending work my way when I very much needed it.

MARK BROWN:

Richard and I left Stetson at about the same time some twenty-five years ago. We never stopped being friends, though. We never stopped talking. He never missed one of my birthdays. Like I said, life-long friend. That was Richard.

BECKY MORGAN:

I counted Richard as one of my close friends and was so lucky to be able to do so. Richard was always ready with encouragement, a kind word, and support. He would help in any way he could: speaking at our conference on Special Needs Trusts, teaching a tax course for our LL.M. in Elder Law, and even co-hosting a conference with us in Texas. Richard is that rare kind of friend. No matter how long it was since we had last spoken, it was as if no time passed—we just picked up our conversation and went on.

VIII. RICHARD'S APPROACH TO LIFE

PAT LONGAN:

Richard was the most relentlessly upbeat and generous person I have ever encountered. Even when Richard very publicly resigned as dean at Texas Wesleyan over a dispute with the president of the university, the president was quoted as saying, "It'll be hard to find someone with the zeal and unabashed

enthusiasm that Richard Gershon has.”³ And Richard never lost his sense of humor. We all remember that when we would Zoom with him after he got sick, he would say that he had been assured he would live long enough to see the Falcons win the Super Bowl. He told us, “I guess that means I’m going to live forever.” Then, after we had spent some time talking about his health and his treatments, he would say, “Enough about my brain cancer. How are you guys doing?”

JOHN COOPER:

During the last month or so of his life, Richard and I talked about twice a week. I knew the end was near, as did he, and so I tried to use the conversations to talk about the positive impact he had had on his students, friends, and the faculty members he had served with over the years. I always planned to talk about our time together and to joke about the unique and eccentric fellow faculty members that we had served with.

I would always start out with this game plan, but as soon as I started talking, he would cut me off. He wanted to talk about his concerns that I was slowly losing vision and that at some point I would be totally blind. He always wanted to know what treatments I was receiving. Were they successful? What other treatments were available? Had I considered visiting hospitals with reputations for prominence in the field of vision loss? Did I need anything? What could he do to help? Only after we had talked about my problems—minor in comparison to his—would we talk about his situation, and he would let me explain to him how much he meant to so many people. Simply amazing, but so typically, Richard.

BECKY MORGAN:

Years ago, as we were walking to the faculty parking lot at the end of the day, Richard told me I was a Mensch.⁴ But Richard

³ *Texas Wesleyan Dean Resigns Over Funding Disagreement*, LAW.COM (Aug. 28, 2002), <https://www.law.com/article/almID/900005531937/> [<https://perma.cc/ZCX6-HNAM>].

⁴ A mensch is “a person of integrity and honor.” *Mensch*, MERRIAM-WEBSTER, <https://merriam-webster.com/dictionary/mensch> [<https://perma.cc/T39M-NAJZ>] (last visited July 24, 2025).

got it wrong—he was the *Mensch*, and the world would be such a better place if more of us emulated Richard Gershon. He just made everything seem possible and better.

CONCLUSION

We are grateful to the *Mississippi Law Journal* for giving us the opportunity to share these memories. Richard Gershon enriched our lives, and the lives of so many others, both personally and professionally. We all deeply miss him. Sharing our memories of Richard is our way of honoring his life and showing our gratitude for the fact that he was part of our lives for so many years.