

A LETTER OF RECOMMENDATION FOR DEAN EMERITUS BRUCE JACOB

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Writing a tribute for my dean, mentor, colleague, and friend—Bruce Jacob—is one of the most humbling and difficult things I have ever done. I know I tried the patience of the editors and staff of the *Stetson Law Review*, as I kept asking for more time to write this Article honoring Bruce. The truth is, nothing I can write or say will come close to capturing what an honor and a pleasure it was working with Bruce and serving on a faculty with him.

I had the same problem in 1994. That year, Bruce stepped down as dean of the law school to enroll in the University of Florida's Graduate Tax Program. That, in and of itself, was amazing. Here was a man who, among his numerous accomplishments, had been the dean of Stetson University College of Law for thirteen years. Bruce distinguished himself as an outstanding lawyer, had earned an LL.M. in Criminal Law from Northwestern University and an S.J.D. degree from Harvard. He argued cases in front of the United States Supreme Court and many other appellate courts and established the Legal Assistance for Inmates program at Emory University, when he was a faculty member. I could go on from there, but I know that other tributes have done a deeper and more scholarly job than I ever could in discussing Bruce's contributions to the profession, society, and legal education. But, an LL.M. in Taxation?

A lesser person would have retired as the dean of Stetson University College of Law, and would have been satisfied with an outstanding career, but Bruce is not a lesser person. He took on tax law as a new adventure and asked me to write him a letter of recommendation to the Florida LL.M. program. In my career, I have been fortunate to write hundreds of recommendation letters

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for students applying to graduate law programs, law firms, judicial clerkships, and government positions. I am always happy to help someone move forward in their career. Bruce's request for a letter of recommendation, however, was incredibly humbling. How could I possibly be worthy of writing a letter for a person who I so greatly respected? A person with a career that would completely eclipse my own? What could I possibly say?

One thought was that I could talk about Bruce's humanity and humility in the face of all he had done. Deeply and fondly etched in my memories of serving as Bruce's associate dean was how he kept a yellow legal pad with the names of the people he wanted to thank each day. Bruce handwrote "thank you" notes to show appreciation for anything that someone did to help the law school. If you coached a Moot Court team, Bruce wrote you a thank you note. If you wrote an article, Bruce wrote a thank you note. If you wrote him a thank you note, he responded with a thank you note! He never wanted credit or praise for his work; instead, he wanted to give credit and praise to others. That was his leadership style. He was a true servant-leader.

Another thing I considered saying in my letter of recommendation was that Bruce has a wonderful, self-deprecating sense of humor. For example, I remember the "Kick-Off" event at the beginning of the school year when my friend John Cooper and I were relatively new faculty members. To us, Bruce was still very much "Dean Jacob." We were aware of what an impressive person he was, and we were definitely intimidated by him and his position. Accordingly, when we noticed that Dean Jacob's tie was in his beer, we were not sure what to do. If we tell him, we thought, he will surely fire us on the spot. We decided, after much consternation, that the only proper thing to do was let him know. We sheepishly approached the man, who was our boss, to let him know that his tie was in his beer. Happily, instead of firing us, he laughed a big laugh and said—in classic Bruce Jacob style—"Oh God, Oh Jesus." He then proceeded to tell us that this wasn't anywhere near the most embarrassing thing he had done and shared with us the time he wore one black shoe and one brown shoe to an alumni event.

Bruce and I shared many more laughs while working together. When we had to move out of the Dean's Suite during renovations, we set up office in Classroom A. At the time, Classroom A was a huge, cavernous room. Bruce and I decided that our temporary

office would be a great place for chair races, and Professor Peter Lake joined us in the festivities. Our actions raised a few eyebrows, but those chair races were some of my fondest memories of my time working with Bruce. He took his job seriously, but he never took himself seriously. That is no small thing.

Of course, I really could not talk about the tie in the beer or the chair races in my letter of reference for Bruce. So, what could I talk about? Yes, there was obviously *Gideon v. Wainwright*.¹ Not every applicant to the Florida LL.M. program argued a landmark case before the United States Supreme Court, but how could I capture that essence of a man who I found out spoke Russian, only after working with him for many years? Bruce would never brag about himself, or tell you he spoke Russian. Would they even care that he was an outstanding track athlete in high school? There was simply too much to cover in a letter of recommendation.

I laughingly considered including a paragraph about how Bruce, and his wonderful wife, Ann, loved to work in the orange groves they owned. The groves were Bruce's escape from the hardships and challenges of being a dean. He enjoyed the hard work and would often bring in delicious citrus for all to enjoy. For tax purposes, however, the groves were a great illustration of how an activity engaged in for profit can lose money every year and still be treated as a hobby under the Internal Revenue Code.² Should my letter in support of Bruce's application to a tax program include his personal knowledge of hobby losses? Should I mention the fact that thieves stole the entire crop one year and the tax consequences of such a theft? I decided to feature Bruce's non-tax merits in his letter, so I did not mention the groves. Fortunately, despite my poor attempt to write a letter encapsulating Bruce as a leader, teacher, scholar, lawyer, and most importantly as a human being, he got into the tax program and completed his LL.M. Students in the program with him universally mentioned what a great mentor he was for them.

1. 372 U.S. 335 (1963) (A footnote makes this officially a scholarly Article!).

2. See 26 U.S.C. § 183 (2012). Section 183 generally limits deductions to the extent of the income generated by an activity engaged in by a taxpayer, if the activity is not engaged in for profit. To determine whether an activity is engaged in for profit, the IRS looks at the profits and losses from the activity over a five-year period. If losses exceed profits for three out of five years, the activity is not an activity engaged in for profit. Such an endeavor is often called a hobby for tax purposes. Despite Ann and Bruce's efforts, the groves did not make money.

In retrospect, I could have written a much better recommendation letter for Bruce today than I did back in the mid-1990s. Since then, I have had the privilege of serving as a dean at three law schools, and I used Bruce as the model of the type of dean I wanted to be. Every day I served as dean, I thought about how Bruce might handle a situation. In that regard, I tried to show compassion and passion in every decision I made. I tried to be someone who, like Bruce, always led from behind and with service. I doubt I even came close, but I know I was a better dean for at least trying to be like Bruce. I feel lucky to have worked with him, and I am honored to pay him this tribute.