MEMORANDUM

To: Partnerships Committee Members
From: Chuck Levun, Chair
Date: December 3, 1999
Subject: The Larry Katz Distinguished Service Award

The ABA Section of Taxation lost a great friend and colleague with the untimely death of Lawrence M. Katz on November 6, 1999. Larry served as a tireless and distinguished member of the Partnerships Committee of the ABA Section of Taxation for over 25 years. He was a past Chair of the Committee.

Larry Katz always valued his membership on the Partnerships Committee and participated unselfishly, and made substantial contributions, to the activities of the Committee over the years. The Committee benefited greatly from Larry’s vast knowledge of the tax laws as well as from his fellowship. His presence at our meetings was always positive. We will always remember Larry’s constant smile, his kind heart and his bright mind.

The officers of the Partnerships Committee, together with our Council Director, enthusiastically and unanimously recommend to our members the following:

(a) That the Partnerships Committee establish an award to be conferred annually upon a member of the Partnerships Committee who has demonstrated extraordinary and distinguished service and dedication to the Partnerships Committee, such award to be know as “The Larry Katz Distinguished Service Award,” and

(b) That the Partnerships Committee recognize the extraordinary and distinguished service of Larry Katz to the Partnerships Committee by bestowing upon Larry Katz the first Larry Katz Distinguished Service Award.

Attached are proposed resolutions that will be considered at our next meeting in January 2000.
PARTNERSHIPS COMMITTEE

FORM OF RESOLUTIONS

Resolved: That the Partnerships Committee hereby authorizes and approves the establishment of an award to be conferred annually upon a member of the Partnerships Committee who has demonstrated extraordinary and distinguished service and dedication to the Partnerships Committee, such award to be known as “The Larry Katz Distinguished Service Award;”

Further Resolved: That each recipient of the Larry Katz Distinguished Service Award shall be selected by a selection committee comprised of the then officers of the Partnerships Committee together with the then Council Director of the Committee and the then immediate past Chair of the Committee, such selection committee to be chaired by the then Chair of the Partnerships Committee;

Further Resolved: That the Partnerships Committee hereby recognizes the extraordinary and distinguished service and dedication to the Committee of our beloved colleague and friend, Lawrence M. Katz;

Further Resolved: That the Partnerships Committee hereby bestows upon Lawrence M. Katz the first Larry Katz Distinguished Service Award.
Lawrence M. Katz, 57,
Piper & Marbury tax lawyer

By: SHERIDAN LYONS

Lawrence M. Katz, a respected corporate tax lawyer who retired in September from the firm of Piper & Marbury, died Saturday of amyotrophic lateral sclerosis, or Lou Gehrig's disease, at home in Owings Mills. He was 57.

Mr. Katz had been with the firm since 1968.

Managing partner Francis B. Burch Jr., who practiced law with Mr. Katz for 25 years, said yesterday that he was "so highly accomplished on the one hand and so human and engaging at the same time. If he had an ego, it was never evident."

At Mr. Katz's retirement dinner, Mr. Burch said, "Perhaps Larry's most enduring contribution has been the way he practiced law and carried himself each day with humility, honesty, devotion to family, faith, intellectual vigor and grace."

Unable to talk by then, Mr. Katz used a voice computer to make a speech that echoed Mr. Gehrig's farewell speech at Yankee Stadium on July 4, 1939.

Mr. Katz said he was thankful for the love and support of his family, the gratitude of his clients, the help of his fellow lawyers and staff.

"I may have had a tough break, but I consider myself so fortunate to have been blessed with a wonderful life and to have spent my legal career at Piper & Marbury," he told them.

The firm recently merged with a Chicago firm and is now Piper Marbury Rudnick & Wolfe.

Born in Baltimore, Mr. Katz was a 1960 graduate of City College. He received his bachelor's degree from Duke University in 1964, his law degree from the University of Maryland in 1967 and a master's degree in tax law from New York University in 1971.

Baltimore magazine listed him three times as a top tax lawyer in Maryland, and he received hundreds of letters of thanks from clients, said a brother, Dr. Leon D. Katz of Baltimore.

Mr. Katz was active in the Maryland and the American bar associations, where he focused on tax law and worked on legislation.

A member of Beth Tfiloh Congregation in Pikesville, he was a past chairman of the Board of Jewish Education for The Associated: Jewish Community Federation of Baltimore, reflecting his interest in education.

Mr. Katz enjoyed nature and gardening, travel and photography.

Above all, he was a family man, his brother said.

Services will be held at 1 p.m. today at Sol Levinson & Bros., 8900 Reisterstown Road, Owings Mills.

Mr. Katz also is survived by his wife of 30 years, the former Ann Yankelow; two daughters, Rebecca Katz of New York and Melissa Katz of Baltimore; his mother, Ann M. Katz of Baltimore; and a brother, Elkan M. Katz of Philadelphia.
Several of you have asked about receiving a copy of Rabbi Wohlberg's Eulogy for Larry Katz.

EULOGY
LARRY KATZ
NOVEMBER 8, 1999
RABBI MITCHELL WOHLBERG

For a long time now, all of us knew that this moment of parting with Larry had to inevitably come. And yet, it's still very hard to accept. His loss too great, too soon, felt by too many. His death leaves us with lots of questions, but his death does supply us with one answer. Now we know for sure the answer to a question that has puzzled philosophers, theologians and the common man from the dawn of creation. The question: Is life fair? Now if any of you are ever asked that question, you know what to answer. Life is not fair! And if you are asked how you know that for sure, all you have to say is two words: Larry Katz. If anyone deserved to live a long, happy life it was this man. If people got what they deserve, then Larry would still be with us, laughing and smiling. He deserved the best, because he gave the best. He was the best! But people don't get what they deserve. Why? Because life is not fair.

Our tradition underscores this point by telling the stories of two great individuals - Rabba and Rav Hisda - both of whom were saintly people. Nevertheless, Rabba lived to the age of 92, Rav Hisda to the age of 40. In Rabba's home in one year there were 60 weddings, in the home of Rav Hisda there were 60 funerals. In Rabba's home the dogs were fed expensive bread and there was plenty to eat, in the home of Rav Hisda the family ate coarse black bread of which there was hardly any to be found. How can you explain this? They were both saintly! Is this fair? No, it's not fair. Indeed, based on the stories of Rabba and Rav Hisda the Talmud makes this all important statement: "Life, children and sustenance, not on the basis of human merit do they depend, but rather on the basis of mazel of fate and destiny." Yes there are things in this world which are simply a matter of fate and destiny, which completely depend on mazel. There are circumstances that are beyond our control. As our Sages put it, "Olam k'minhago holech - nature follows its own course." Do you understand what our Sages are telling us? There are telling us not to confuse physical laws with moral laws. They are telling us that not everything is fair; that yes, good people can get an incurable illness and bad people can remain healthy. That yes, life is not fair - bad things happen to good people.

Larry Katz was a good person. And a bad thing happened to him. No, not a bad thing - this was horrible. This was the worst thing I can ever remember experiencing as a rabbi. We think we know what ALS is all about. We think we know it from the story of Lou Gehrig and everybody's read about it in "Tuesdays with Morrie." We think we know what its like, how bad it is. But only when you witness it happening to someone you really care about, can you fully comprehend how horrible this disease is. After I would visit with Larry, I would sit alone in my car with such an empty feeling, wanting to cry out, "God Almighty, what were you thinking when you came up with this disease? This is so horrible! This shouldn't happen to anyone! Certainly not to a Larry Katz." Every day, the girls in our Beth Tfiloh High School would recite a prayer for Larry's recovery. How could I, as the rabbi, tell them: "You're wasting your breath. It's hopeless!" It was horrible ... week after week, month after month, witnessing a man's body break down right before your very eyes. At first, his speech was slurred and he had difficulty
walking. Then he would communicate through the computer. But when he could no longer hit the keys, he was left with that one finger to point to letters to communicate with you. And when I saw him this Friday, even that one finger wasn't working anymore. It was horrible! It was unfair! And I would tell that to Larry. And you know what he would do? He would smile and tell me: it could be worse. Some rabbi I turned out to be! He was more accepting than I was. He had fewer questions than I did. I have visited at the bedside of many a dying patient, but never have I come across a human being of such courage and fortitude, of such grandeur of spirit. There, in the valley of the shadow of death, his ability to remain kind when others would have turned bitter, to remain caring when others would have turned cynical, to remain loving of others when others would have been concerned only with themselves... indeed, his ability to smile though his heart was breaking was something that I, and all of us, will never forget. He was truly "a profile in courage." Without even knowing it, Larry inspired and enriched the lives of each and every one of us in the way that he died - and in the way that he lived.

There is a Hebrew word "Gadol" which has two meanings. It can mean "big" and it can mean "great." Larry was both. Physically, he was a big man. Spiritually and emotionally, he was a great human being. He was one of the finest and most decent human beings any of us are ever going to meet. There was a spark of the Divine in this man. Truly, he was one of God's chosen. Everyone seemed to be drawn to him by the magnetic qualities of his personality and character. Qualities that remained with him until the very end. For you see, while every single part of his body seemed to have broken down - every muscle, every limb, every organ - one kept working till the very end. The one that kept him going till the very end: and that was Larry's heart. While the rest of his body ceased to function, his heart kept beating strong. In the world of science and medicine, the heart is an organ, a pumping machine. But in the world of religion, the heart is much more. It is the source of emotion and feeling and intellect. The Bible speaks of the ideal as he who is "chacham levav - he who possesses wisdom of the heart." And that special quality Larry possessed all the days of his life. He was the one so many would turn to for advise and counsel. He gave you the sense that you were speaking to someone with common sense, and a high sense of responsibility for the opinions he expressed at all times. He was sensitive and sensible. He was big and he was great - a rare and unique individual in our day and age.

- In a society where so many are running and rushing, checking off items on the "list of things to do today," Larry was patient and kind, exhibiting an inner spirit that was beautiful to behold.
- In a society where so many are false, shallow, hypocritical, Larry said what he meant, and meant what he said. His words never belied their true meaning.
- In a society where so many only care about "me, myself and I," Larry enriched his own life through kindness and understanding extended to others.
- In a society where so many give into despair and despondency, Larry was always optimistic and hopeful, seeing the best in life and in others.
- In a society filled with dishonesty and corruption, Larry was always fair and honest. His word was his bond, you knew you could always count on him.
- In a society where so many only care about making a buck, Larry cared about the families of all his clients; not the fee but the feeling of service was his primary concern.
- In a society where so many are in turmoil, searching for meaning, Larry cherished his roots found in the traditions of our people.
- In a society filled with hatred and conflict, Larry would never
speak badly of others. He could say what Will Rogers was known for saying, "I never met a man I didn't like." But with regard to Larry, we could add: there was never a man he met who didn't like him.

There was nothing not to like! He was remarkable - everyone seemed to be drawn to him for he seemed to be able to communicate the special qualities of his to all those around him. He was filled with endless optimism and hope, compassion, sensitivity, fairness and decency, good humor and good heartedness, and a spirit so filled with love and wisdom of the heart that there was no room at all for bitterness, cynicism, or despair. He was always there to help his family and close friends feel good about themselves. And in a very real sense, to Larry, we were all his family and friends.

We oftentimes think that the people who have the greatest influence on our lives are the giants and greats of our society ... Presidents, authors and world leaders ... but that is not so. The people who really impact on us are the everyday people we meet in our daily lives. The people who by their very being inspire us and uplift us. And without even knowing it, Larry inspired and uplifted the lives of each of us.

And nowhere was his impact and inspiration more keenly felt than within the confines of his own family; for Larry was not only a big man, a great man - he was most certainly a family man. He was a product of our community's aristocracy. His grandfather Elkin Meyers was a giant in our community. His father, of blessed memory, and his mother by the personal example of their own lives, raised him to be a "mensch." And that's what he was - to all the members of his family; to his siblings and their spouses, to their children and most especially to his own children Rebecca and Melissa. They meant everything in the world to him, as he did to them. The wonderful young ladies that they are show how well they learned from their father's shining example. You, his children, should know that almost every child grows up thinking that their father is someone special. But you must know your father was someone special. And in your father's eyes and in our eyes, you are very special as well.

And then there's you, Ann. I used to tell Larry that I visited him just to make sure that you were taking good care of him. But he knew that to replace you would be very expensive! In recent months, we've shared much together; a lifetime of stories. Perhaps none better than the one you told me Saturday night about how you and Larry met. It was a blind date. He had been given your name by one of his friends who told Larry that if Larry didn't take you out, the friend would. Larry did, and he, figuring that you had the same name as his mother, and you not sure that someone better would come along decided you might as well take him! But the truth of the matter is, you both knew what you were doing. You both knew what you were getting into. You both appreciate quality, and yours was a marriage filled with real quality. How could it be anything else? A great man should be married to a great lady. And that, you most certainly are. I must admit, Ann, that while I always liked you and thought well of you, in a very real sense, before this all happened to Larry, for me - what shall I say - you were just another pretty face in the crowd. Now, words are really inadequate to describe the deep respect, admiration and love I - and everyone here - has for you. You and Larry were two lives lived together as one. While he could always make others feel good, you were the one who always made him feel good. When Larry got sick, in a sense, the world stopped for you. Nothing was more important than being with him and taking care of him. And that you did! You were truly an angel of mercy for him. Yes, you were helped by a wonderful support group of friends but you were the one who was always there for him, with him. You might have thought that I called and visited to comfort you. In reality, it was being with you that comforted me. You can echo the immortal words of Job: "When God hath tried me, I shall shine forth as gold." It was your very special love, devotion and dedication that enabled Larry to live and to die with dignity. In "Tuesdays with Morrie," Morrie teaches us that "love wins. Love always wins." Now I'm not so sure. Because if love always wins, the love you gave Larry would have kept him alive forever.
But Larry was doomed. And that's not fair. I should cry out to God and complain, but I can't because Larry never did. Instead, Larry chose to follow in the footsteps of another great man, the great man whose own life and death gave this disease the name by which it's known. It was 60 years ago this year that Lou Gehrig stood before a packed Yankee Stadium and said, "For weeks I have been reading in the newspaper that I am a fellow that got a tough break. I don't believe it. I have been a lucky guy ... I received nothing but kindness and encouragement. Mine has been a full life." That's how Larry felt when he said, "I consider myself so fortunate to have been blessed with a wonderful life." So what right do any of us have to complain, when Larry didn't.

With his passing, his horrible ordeal has come to an end. But Morrie was right when he told us: "Death ends a life, but it doesn't end a relationship." Physically, Larry may be gone but spiritually and emotionally, there is within us a part of his soul. There is within us that which has been touched by the presence of his smile, the genuineness of his character, his concern for others, his humor and integrity. There is within us the memory of his brilliant mind and his beautiful soul. That soul of his is now in Paradise. For you see, life is not fair in this world, but in the next world it most certainly is. It is there that God sets the record straight. It is there that people get what they deserve. And if that be so, we can find comfort in the knowledge that right now, Larry is resting peacefully in Paradise, smiling down on us while we remember him.

Marc Anthony, in mourning Julius Caesar declared, "The elements so mixed in him that nature might stand up and say to all the world: this was a man!" We, in mourning Larry Katz, say to all the world: this was a big man, a great man, a gentleman, a family man, a prince of a man - one of God's noblemen. Rather than complain, I like all of you, thank God for having been privileged to know him. It was a privilege knowing him, a privilege I will cherish for the rest of my life. For in his own unassuming way, Larry taught all of us the two most important lessons one can ever hope to learn: he taught us how to live - and he taught us how to die.

Eulogy/Katz