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An Interview with Bill Sheehan

An Oral History Conducted by Claytee D. White

The Boyer Early Las Vegas Oral History Project

Oral History Research Center at UNLV
University Libraries
University of Nevada Las Vegas

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The transcript received minimal editing that includes the elimination of fragments, false starts, and repetitions in order to enhance the reader's understanding of the material. All measures have been taken to preserve the style and language of the narrator. In several cases photographic sources accompany the individual interviews.

The following interview is part of a series of interviews conducted under the auspices of the Boyer Early Las Vegas Oral History Project. Additional transcripts may be found under that series title.

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Preface

Bill Sheehan describes his Philadelphia, PA, upbringing: Catholic schooling, importance of education and growing up with numbers (his father was a bookie). Knowing he might be drafted, he joined the Marine Corps in the 1940s and then returned home to finish his studies to become an accountant.

In 1959 he became a Certified Public Accountant (CPA). A short term job in California gave him a taste of the west. It was 1962, Las Vegas was growing and experiencing a shortage of qualified accountants. Bill applied for a CPA position and immediately was hired. Thus, began his permanent residency in Las Vegas.

Bill talks about his professional life and how he eventually started his own firm in 1971. He retired in 1997. He also shares personal anecdotes, impressions and observations specifically about the growth of Henderson, Nevada, as it grew from a very small town adjacent to Las Vegas into a small city of over 200,000 people.

Bill is a co-trustee, with Bob Clark, of the Boyer Charitable Foundation. This interview and many more are possible through the generous donation of the Boyers.

ORAL HISTORY RESEARCH CENTER AT UNLV

Boyer Early Las Vegas Oral History Project



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William J. Sheehan 7/1/09
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Claytee D. White 7/1/2009
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This is Claytee White. And I'm with Bill Sheehan, S-H-E-E-H-A-N. We're in his home in Henderson. And this is July 1st, 2009.

So how are you today, Bill?

Fine. Fine.

Great. You have a beautiful home. I'm so glad you invited me. So tell me a little about your early life. Where did you grow up?

I grew up in Philadelphia. I was born in Olney section, O-L-N-E-Y, of northeast Philadelphia. My parents thought it very important that I get a good education. So they pushed me and my brother to go to La Salle College High School. Now, today La Salle College High School has grown in stature. It is one of the very high-ranking high schools giving people an encouragement to go on to college in the Philadelphia area. I went there in 1945 and I graduated in 1949. Their emphasis in high school is on the teaching by the Christian brothers. They put a great emphasis on teaching not only many things that will benefit you later in life but also a responsibility for getting further education after you finish high school.

Now, when I finished high school, I didn't have the money to go to a normal college. So I enrolled at La Salle College Evening Division. They give a college degree for five years of intensified study. You go to school for ten months a year. It's three hours a night every Monday, Tuesday and Thursday. Their semester is five months long. So for ten months a year you're in college at night. You get used to it after a while. I elected to major in accounting. That was where I felt my career would be. Even then I wanted to be a CPA.

I completed two years of college and I was working at the time for the Pennsylvania Railroad in downtown Philadelphia. I achieved a level with them as a traveling auditor, which normally you don't get unless you're finished college. But I was able after two years of college to get that. And I detoured my long-range plans to go work in that for a period of about four or five months and I found this was not my thing, constant travel, no home life at all. I was single, but I still missed the family home life bit.

At that time we were engaged in war. And there were some motions to draft people into the service. I decided then, before I went back to my college and my career, to go in and get the service obligation out of the way. So I enlisted in the Marine Corps in January of 1952. I was

three years in the service. I spent 15 months over in Korea in my three-year tour with the Marine Corps. I finished up my tour January 25th, 1955, and I was back in college by February the 1st, 1955. I had one week off before I went back. I was able to get, after a year or two back, a career started working in public accounting.

Okay. Before you start that, when you came back after being in military, you had the GI Bill then, didn't you?

That's correct.

So did you continue at La Salle at night?

Yes, I did making use of the GI Bill. I didn't have that before, but I did have it when I came back. That helped.

Oh, yeah, a tremendous amount.

But I always had my mother and my father to push me to work, to go to school even before. And if I needed a few bucks to pay the tuition, they would loan it to me. They made us pay our own way, but at the same time they were not wealthy people in any way of measurement at all. In fact, my father worked during the war as a checker at the waterfront in downtown Philadelphia.

What is a checker?

Stevedores carry the goods on and off the ships. Someone counts what they carry. It's a very exclusive union. In fact, when he worked in it, the city the size of Philadelphia, there were two to 300 checkers, a very exclusive union. My brother and I could have gotten into that union because we were the sons of a checker. But our careers were already in public accounting.

And why did both of you -- what is your brother's name?

Tom.

And why did both of you decide to become CPAs?

Accounting was our thing in high school. We found out where our leanings were, where our abilities were. My father was always good with numbers. At one time in his career -- he made no bones about this -- he was a bookie.

Okay, great.

He was a bookie. He sold those five-cent bets that people used to make in Philadelphia on the numbers for the day.

The numbers. I grew up in North Carolina. And I always had relatives who lived in New York and Philadelphia and they would talk about playing the numbers. We didn't know what that was.

That's correct. So I found out from my father working this -- but my father was very adept. Although he wasn't college educated, he was very adept at handling numbers.

Now, did your mom ever work outside the house?

Yes. She went to work during the war to make sure that we had the money to go to high school. She thought it was important enough to go back to work at a very advanced age so that she could be sure that we were going to college.

Did she become a "Rosie the Riveter" type of employment?

Not quite the riveter type. She worked more on the assembly line and things like that.

Those were the kinds of jobs that women took during the war.

That's correct.

Okay, wonderful. Oh, that's very interesting.

What are your parents' names?

I'm Junior. So my father was William J. Senior. Now, this is funny. I'm the second born. The firstborn was named Thomas after a Catholic priest who was a cousin of my mother or something. And the firstborn you name after the Catholic priest. The second born, it was a boy, I was Junior. I was named after my father.

That really shows the importance of the church, doesn't it?

That's correct. We regard it as very important.

Okay, so you went into public accounting. Did you go to work for one of the big accounting firms? How did you do that?

Not one of the big accounting firms as you know it today. In Philadelphia it was a big firm, McConnell & Brieden. And I don't remember the details other than I went to work for them after I passed the exam. I beg your pardon. I worked for small firms before then, mostly small firms, bounced around to two or three different small firms before then while I was going to college. I was going to night college. And as I said, I finished up in 1958, January of 1958. In those days they gave the exam once a year in November. Now they give it twice a year, the exam to become

a CPA. I took the exam in November and I passed it and became a CPA April 1 of 1959.

Okay. And went to work for the larger firm at that time.

That's correct.

Now, did you become part of the audit staff or the tax division?

Let me clarify. Because I was already a CPA when I went to work for this larger firm, okay, I was moved into a position of managing a group of CPAs on a large audit team. One little detail. To put the dollar sign in the proper perspective, after I passed the CPA exam and went to work for this large firm and was managing a crew of half a dozen or more on large audits, I was making the magnificent sum of \$6,000 per year.

But this was in 1959.

Correct.

So at that time what kind of money did that seem?

Well, in Philadelphia you could travel all around Philadelphia for two tokens and they cost 15-cents. A seven-and-a-half-cent token would get you from one end of Philadelphia to the other through transfers and everything. So it would cost me 15 cents to go from home down to downtown Philadelphia from my home and back. That's the best perspective figure I can think of. And today if I was in Philadelphia at my advanced age as long as I didn't travel during the busy hours it costs nothing. Seniors can travel on the public transportation as long as they avoid the rush hours free of charge.

That's wonderful.

That's wonderful the way things have changed.

Yes. Now, when I was working my way through school, I worked for an accounting firm in Los Angeles. Now, this was in the 70s. The levels were manager, principal and partner.

Correct.

How was it structured when you started?

Okay. When I started I was just a manager.

I didn't stay that long with them after I passed because I couldn't accept the idea of what they were dictating I made when I knew out west they were making a lot more.

How did you know what was going on out west?

When I was in the Marine Corps, I went through radio school in San Diego. So I had a taste of California life and the western life. And then after radio school I came back and went to Camp Pendleton for overseas training. And at Camp Pendleton I heard of Nevada. I never had been to Nevada, but I had heard of Nevada. And I decided that I wanted to come out and look and see what it was all about.

So I moved out to take a job -- I inquired around and found out. And I took a job in Riverside, California initially. But that job only lasted six months. Then I came over July 4th, (1962) -- 47 years ago, just to establish a residence and a job that was waiting for me here in Las Vegas, Nevada.

How did you go about getting that job?

The job that I had in Riverside, California had terminated in around June. It wasn't my cup of tea. I didn't enjoy it and they didn't enjoy me. So mutual leaving. I came over here because I was active in the Jaycees. And the Jaycees had their national convention in late June of 1962. So I came over here and carried my resume with me. I went to one of the larger CPA firms in downtown and met the head partner, Mr. Nelson Conway. And he took one look at my resume and said, shoot, I'd hire you, but I just hired a man yesterday and I have no room for you. But let me call up a friend of mine.

Basically in those years Nevada was screaming for all the professional help they could get. There were not enough CPAs to go around. There were not enough attorneys. There were not enough doctors. They were screaming because the growth was coming and they didn't have enough experienced people. In the whole state of Nevada there were probably 100 active CPAs in 1962.

So I had a job waiting for me. And then after I interviewed with this other individual, he hired me on the spot. And I came to take my position as an employee with him the day after the Fourth of July of 1962.

Wow. So what was the name of the company that you worked with?

Rudd, R-U-D-D, who is dead now. It was he and his wife. And they had several other partners -- Joe Salgo, who is still around, and I forget the third name. And he's long gone. But Joe Salgo is a retired CPA. He's still somewhere in the valley. This Mr. (Jack) Rudd worked with several other

people as partner. And eventually I became a partner with him before I left him in 1970 to go on my own.

So you were there for about eight years.

That's right. I started on my own January the 1st of 1971.

So before we get to that, what kind of clients or was there a special emphasis with that firm?

No. No. It was general, all-around accounting. They did some specialty in automobile dealerships because I did work for him working for several automobile dealerships. Incidentally, accounting for an automobile dealership is highly specialized. Few people are aware of it. But no two cars are sold for the same figure.

The same car?

New car dealerships. It sounds like every car that's made this way is sold -- no. There's discounts that are in effect now, discounts that are in effect with a dealership. It's a very tough accounting. And this is the reason why they did some specialty in that area. Not too much in casinos. Usually think you could jump right in casinos. We did a little bit of casino work, but nothing big. The bigger firms did that casino work.

Did you join any organizations? Now, you were a member of the Jaycees. Tell me about the Jaycees.

When I got here the Jaycees were a very strong organization. I was just barely under 35 when I got here. So 35 is the year you must get out. I got friendly with several, one was later a chief justice of the Supreme Court. Chuck Kotzen was a pharmacist. You get talking to these people and got friendly with them and they were running for offices in Jaycees. And here I was a CPA. So I fit in well with a team to go in. But it was a warm, friendly, strong organization at the time.

I'll give a little illustration of the way people were. They had just met me. I had known them maybe two or three meetings. They asked do you have any desire to go out in a boat? And I said not really. He said, well, you want to use our boat -- 26-foot boat -- here's the keys; go take it down to Lake Mead and take it out this weekend. I didn't know how to row a rowboat. Okay. And they were offering me the keys to a 26-foot boat. But this is the way people were.

We had a good friendship with a group of them that I met in that organization to play golf. Golf courses weren't as crowded as they are now. And it was an enjoyable group to play golf

with, friendships.

But anyway, to get back to what you were asking a little bit more, I got going when I went -- boy, with Mr. Rudd he asked me to come out to Henderson to establish an office in Henderson. He wanted one because he already had a couple of good size clients out here and he wanted to get the city audit of Henderson. And we did. We established a nice rapport with Henderson. And I established my residence out here while I was still with him. He encouraged me -- and I enjoyed it -- getting involved with some social organizations.

I got involved. In fact, in 1970 I think I got involved with -- well, I was on the board of directors of Black Mountain Golf and Country Club, which is where I live now. And I became president of that organization. I got involved with my Rotary Club, Henderson Rotary Club. In those days there was one Rotary Club for each city. That's all. And I later became president of that organization. I got involved with the Henderson Chamber of Commerce. And I later became president of that organization.

I was always involved with Catholic Charities. They dragged me into their meetings. I served for 25 years on the board and finished up the last year as president of that in 1993. And then I was asked to go on -- they used the expression -- the little board. And that is the board that ran housing developments for Catholic Charities. They have a corporation set up for each housing development. They had four. And so I served on that board for 15 years. I was the president of that for about five years.

More recently I've been involved with Henderson Seniors' Auxiliary. I have served on that. And that's an organization to try to take care of the seniors' needs in the city of Henderson. I served on that board for -- I don't know; I'm not sure how many years -- ten years or so. And I was the president of that for about three years. So I've been involved with my community greatly.

Great. Yes.

I also served as the head of the CPA Society in Clark County for one year. I was pushed by another CPA. His comment to me -- Danny Goldfarb, he was very active. I think there's a school named after him; he was very active in politics. He says, Bill, do it early; get it out of the way; then you don't have to get bugged by it.

I like that.

So that's how he pushed me into running it for one year.

Okay. Tell me about the Jaycees. What kinds of activities are Jaycees involved in?

Back in those days they were involved -- see, 35 year age you get out. And that's when you're just beginning a career if you want to get into politics. Some of them went on into politics later. But promoting events, raising money to promote -- oh, boy, I'm trying to remember. That's too far back. Really I can't remember the details of the Jaycees.

But it's more of a business related organization?

Correct. Absolutely business related. You had to be in business to be in it. You weren't invited to join unless you were involved in some business, really.

The Rotary Club, I'm really interested in that because Dr. Harold Boyer was one of the original Rotarians here. Tell me about the Rotary Club and their kinds of activities in a new and upcoming city.

They tried to assist businesses getting going in their particular area. They tried to work coordinated. And if you were an active member of Rotary and you wanted to retain your active status, you were invited to attend different other Rotary Clubs in the area at their meetings. When I was the president of it -- it's an international organization, too -- I remember going to England. And I went to up above London, a small town above London where the national convention was -- national, I'm sorry, the international, international convention was held as a representative of my club. And the following year I was asked to go again because the man who was the president couldn't make it for some reason. So I went to Toronto, Canada for the following year.

Illustration, you mentioned Harold Boyer. Harold Boyer's wife didn't like to go on trips. He was very active in Rotary. So I was up there with my wife and daughter. The daughter was a teenager. She didn't want to go out to dinner with us at night. So she stayed in the place, in the hotel. And the two of us went out to dinner. Dr. Boyer was up there. He knocked on the door and got my daughter. And she told him where we were. So he came walking down the street to the hotel. Anyway, Rotary was --

Oh. But Dr. Boyer came walking down the street.

And he had dinner with us.

Oh, great.

We were extremely close to Dr. Boyer. And his wife, Jane, when we met with her, we had no problems getting along with her also. She had problems getting along with a lot of people. But she and I hit it off well. That was the reason why he asked me to get involved as trustee for several of his trusts. And I'm still trustee for the '92 Trust, which handles the properties that he had put in, and then the Boyer **Error! Reference source not found.** Foundation, which I work with an attorney that was close with Boyer and other clients, other mutual clients for years, Bob Clark. And so Bob and I are co-trustees of the foundation.

And one of the things that -- we always try to make our decisions on how we're going to spend the money. Believe me that's a job trying to find the right way to spend money. It sounds like it's an easy chore, but it's a difficult chore. When you try to put yourself in the position of the man who created this foundation and say, what would he do if he was sitting beside me? How would he want this money spent? And you try to make your decisions based on that fact.

He was greatly involved with this oral history program. And he was greatly involved with this country doctors' museum back in Arkansas, Arkansas Country Doctors' Museum because Dr. Boyer's father was a doctor. And Dr. Boyer's father [Dr. Herbert Boyer] worked up until his 90s as a doctor until right before he died. Today that can't happen. Insurance for doctors prohibits that from happening.

I never thought about that.

Doctors can't get insurance when they're above a certain age. So the idea of a doctor working into his 90s is not possible today.

Oh, that's sad.

It's sad. But the insurance cost prohibits it. Now, the doctor can work in an administrative way maybe, perhaps, but not treating patients.

That is sad because we're living longer and being healthier.

That's correct. But insurance prohibits doctors from the opportunity of working as a doctor up beyond a certain age.

Well, I appreciate those stories about the Rotary Club and the Jaycees.

Now, when you moved to Henderson it was in the 60s or 70s?

Almost 47 years ago today because it was the Fourth of July weekend that I came in.

Okay. And then you moved -- where did you live in Las Vegas at first?

I lived initially, the first month or couple of months, in an apartment with another individual that I knew from Philadelphia who worked for the airline industry across from UNLV. I didn't live there long.

So Maryland Parkway someplace probably.

That's true. Yeah. I just lived there as I say for a few months.

And then you moved to Henderson.

Then I moved to Henderson.

Was there a Black Mountain Country Club at that time?

Yes. But it was -- this building that we're in was just barely being built the year or two after that, this home that we're in. The couple that developed this I knew as clients, Jo McBeath and he was a pharmacist. He was the only pharmacist in Henderson. Henderson was a town of 12- to 15,000 people. Today I think it's 272,000 people. So Henderson was a small town. Jo McBeath was one of the leaders and his wife was even more of a leader than he was. People knew that. I'm not putting Jo McBeath down when I say this. But Dotty McBeath was recognized. She's the one that designed this house working in close coordination with an architect who was a real close friend of the family. He used to live about six doors down. He's dead and his wife's dead. Jo is long time dead. And Dotty just died a few years back.

Now, tell me about Dotty. Being a woman and that active in a new community, what was that like for her? What did you know about Dotty?

She was a leader in the community. She was recognized as being a leader in the community. Well, to give you an example, they had three children. Two of them, the two boys, are doctors. One is an eye surgeon in the area of optic surgery over in Los Angeles area somewhere. And the other boy was a general practitioner working in Las Vegas area. The daughter married a man from Taiwan and she moved to Taiwan. But he became the leader -- for Taiwan the leader of the Olympic program. So he was a leader in the country of Taiwan. The point I'm getting at is she pushed these children to get a superb education. And that was very important to her. As I say she was a leader in the community. Everybody knew Dotty McBeath. More people knew Dotty than

knew Jo because Jo was busy being a pharmacist and he was on the board of directors of the bank. He was a leader in his own right, but not like Dotty was.

Tell me more about Catholic Charities. We here in this area know of Catholic Charities, everybody. We know of the Catholic Charities, the big building downtown and all that they do. Tell me about 25 years on the board.

Okay. Give you a quick synopsis in dollars. The budget was 237,000 when I came on. It was over 6 million at the end when I left. And now it's probably up above 10 million because the organization is recognized as being able to carry out work with the grants that the federal government gives and carry out the duties of the grant. Other organizations would get the grants. They would falter. They would come to Catholic Charities. Will you take over? They're faltering. They have 18 modes of activities at the time I left all from adoption to senior job placement, many other -- feeding, providing the meals for the needy, once again working with federal grants to a large extent. But they always needed more money than they had.

I worked in close coordination for many years with a fellow named Tom **Error!** **Reference source not found.** Miller. Tom Miller was the executive director for many of the years I was there along with a man that people might remember -- he served on the board with me -- Joe Delaney. He was very active on the board with me in the years that I was on the board.

But to see the growth of the organization from the start, it was incredible. But the growth was always there in taking on new activities that no one else wanted in some cases. You weren't competing for them because everybody knew that you could do it and no one else could. They moved their location on Main Street to a different location on Main Street. It just was an amazing organization to work closely with.

And here's the thing that people don't understand because it is still run and controlled by the bishop. When I was the president I said, hey, huh-uh, I'm the president; he's the board chairman; I do what he wants. So the bishop of the diocese is the one that's the ultimate control over what happens in Catholic Charities.

So now, but suppose there's a bishop in Henderson --

Excuse me. There's only one bishop for the Catholic Church in Clark County.

Oh, really? Oh, so that's how it's set up. With 2 million --

It's not like -- the bishop terminology for LDS Church is different from bishop terminology for the Catholic Church.

So 2 million people and only one bishop.

That's correct.

Wow. Amazing.

Yeah.

And now, Catholic Charities -- is there a division here in Henderson as well as one in Las Vegas?

No.

So it's just one.

There's just one. There are some activities that were carried out by Catholic Charities. When you say division, there were no divisional offices. But there are certain responsibilities that were carried out by certain activity levels here in Henderson.

Now, what interests me about that is earlier you said something about housing. I didn't realize Catholic Charities had anything to do with housing.

Okay. Yes. They provide through HUD. They built one big tower, Stella Fleming Tower, which has 103 rooms in it or something like that in Las Vegas. And that's in the vicinity of Alta and Decatur. That's the big example of it. I met Stella Fleming when I was on the board of Catholic Charities when this was first built. And you have meetings when I'm on the board with the housing. And it was one board that covered four or five housing developments, Charles Shallow housing development out in North Las Vegas area -- and I met Charles Shallow before he died. He was a priest from Philadelphia who came out here. And he was the one that ran it for years, the housing end of it. And now there is a board that runs it, which meets regularly. And we have one -- I'm off it now. So I've been off it for a year now. I just decided that after 40 years with it that was enough. Twenty-five on the one and 15 years on the housing board, that was enough. I just got burned out with it shall we say.

But you meet and discuss the problems. And there are always new problems with some of the residents giving the managers a hard time or not meeting the requirements of the federal as far

as getting the maintenance levels up with what's required. There's always some kind of problems that are involved. And you're always looking forward to building a new one. If you have any -- and the man running it, I can't remember his name at the moment. But there is a director who is nominally paid. He's not paid anything resembling a salary, but he's paid something for doing it. And he does this as -- this is his life. He loves housing for seniors. And this is all senior housing. And you're living with the rules that HUD puts out. We even got one of the retired HUD employees on the board. We have a retired banker on the board. It's better to have older people on the board because you're more in tune to recognizing the problems of seniors.

Right. And their needs.

Their needs. That's correct.

Yes. Well, that is interesting.

You said something about the Henderson Seniors' Auxiliary. What is that?

It was an organization formed to assist carrying out the grants for the food delivery initially.

So is that part of Catholic Charities?

It was Catholic Charities control, but this was embarrassing for me because when I was the president I had to kick Catholic Charities out because they had put a woman in charge of it who was not recognizing the fact that you had to have a qualified cook. And the woman she brought in was not qualified. The food was inedible. And I had a fight to kick Catholic Charities out. And I love Catholic Charities.

Yes, you do.

But here in Henderson -- and we went through battles -- we on the board of Henderson Seniors' Auxiliary, we went through battles with the woman running it for the Henderson area and the executive director of Catholic Charities in Vegas about fixing up the level of the food. And they wouldn't do anything. And we went through the argument to the City of Henderson about it. They wouldn't do anything. Finally it turns out that the Division of Aging and Services, federal, came in and said we're not going to renew their contract. So they finally recognized that what we were saying was true.

But to give you an idea, we went and hired a man, a consultant, to come in to do an analysis for us. We had some money raised that we raised through different functions to pay for

this. He wouldn't take much, a few hundred dollars. And he recognized that -- everybody recognized the problem, but no one would do anything about it. But that's an illustration of what Henderson Seniors' Auxiliary is.

And now with the foundation that I'm involved with, with you, I give \$5,000 each year to Henderson Seniors' Auxiliary because I feel confident if I was sitting next to Dr. Boyer he would say, yes, do it, Bill. It's not a huge amount, but it helps them to carry out their functions of caring for the citizens of Henderson and delivering the food to the shut-ins. The federal grant that you get from the federal government, people think that you get a federal grant and that's the end of your worries. Believe me it's the beginning of your worries because if you have any growth, the growth of the money to do it is always lagging a year or two years behind.

So it means you have to become a fundraiser as well.

That's correct.

So over the years what kinds of fundraising activities have you been involved in?

With the Henderson Seniors' Auxiliary?

The biggest thing we did. For years -- they no longer do this -- we would get a well-known individual, Ben Stepman, Ben Stepman Dodge for example, and have an honorary dinner for him. We raised about \$8,000 that way, which is a lot of money for Henderson. When you were talking about what they do in Vegas, forget about it.

Now, tell me about does the country club here raise money for the various organizations?

This country club?

No. This country club is fighting to keep alive with the present decline in the economy.

Oh, yes. Okay. I can see that.

There are no country clubs that are breaking even. The country club is fighting to keep alive. In fact, what they did last year out here in our country club -- our country club is 27 holes, three nines. And we agreed to go along with the idea of doing away with a lot of the grass between the holes, not in the playing area. But the playing area is closely defined. If you go off the playing area, you're in dirt. Okay? And if you did this and cut down the area of irrigation, you were paid a huge amount of money from the federal government for doing it. So Black Mountain Golf and Country Club did this and eliminated a lot of the excess grass between holes, not in the playing

area -- I emphasize that -- but off the area of the holes and got paid a lot of money for doing this. So it paid the way for doing it.

Okay. Yes. Good.

And it makes it much more economical to run now because you only have so much less acreage under cultivation. Incidentally, Black Mountain uses nothing but secondary water. Only secondary water. There is no rich, luxurious lakes like you see in TV when you see a golf course. We don't have a golf course like that. We have a very adequate, nice playing golf course, but not with the water.

But your grass is still beautiful. The green is just beautiful.

Beautiful. They do a good job.

Oh, yes, they do.

So with a city like Henderson any other fundraising activities over the years because that's part of the social life as well?

That's correct. Of the city of Henderson?

Yes. Or with any of your involvements here.

My involvements here are with other organizations: we found it very easy to work with the City of Henderson. They were very compatible to assist people in doing what they wanted to do. We had a mayor here for 12 years. He just left; just a month ago he left—Jim Gibson. At a city organization of all the elected officials most of the time you'd see votes they're five-O, five-zero, the voting along his averages. He tried to control the growth of Henderson, made it an orderly fashion, okay? And he was successful in doing so in my opinion. As I say, if we needed something done, we would go see him, okay? Usually he would respond to a charitable organization that needed something done. Working with the city was -- there was very little combative effort. Most of the people work together.

That's great. Who's your current mayor?

Andy Hafen. For 22 years he was the councilman. He just became mayor, only because Jim Gibson was term limited out. He would have been term limited out, too, Andy Hafen --

Oh, as a councilman.

In two more years. His term would have been up in two years. He wouldn't have been

councilman. But being mayor is a change. So he was elected mayor.

That's right. So does Jim Gibbons have a problem with the name -- no -- Jim Gibson have a problem with the governor's name?

There are similarities, but not exactly the same. People thought -- see, James Gibson compared to Jim Gibbons, they're a little bit -- thank god they're different.

But, see, let me explain this to you, politics here for a minute. Our mayor identifies himself as a Democrat. Okay? He ran for governor. Do you know how he was beaten? Because he wasn't liberal. He was beaten in the primary. If he had won in the primaries, he would have swamped the man who was the governor then because there are so many Republicans who would have backed him. But what happened in the primaries was Dina Titus attacked him. I mean the man doesn't deserve to be attacked. His conservative viewpoints were attacked. Now, that would have gotten him elected governor. But in the primaries it didn't. It defeated him. It defeated him. It was a shame because -- I said this over and over again -- she beat him and there's no way -- there is no Republican in the state of Nevada that would vote for Dina Titus. But if Jim Gibson had been there, there would have been an overflowing number of Republicans voting for him. It just didn't happen.

That's right. It just didn't happen.

Tell me about the other businesspeople in an up and coming community like Henderson was when you moved out. Give me some names of businesspeople that you associated with, especially names that should be interviewed now.

I'll give you one, and he lives about half a mile from here. That's Lou LaPorta, Louis LaPorta. He's an amazing man. He's probably upper 80s. He's very active. He still works, chooses to work in the insurance business. He was county commissioner one time, but we're talking about 40 years ago. He's not a lifetime politician. He was in there and got out. He's just a leader in our community who's still alive. Definitely he's one that should be. As I say he's active on the golf course here. The people listen to him a little bit. But he's not active in anything political as far as I know. But he knows the history better than I as the representative of the Democratic Party. I think he's a Democrat all his life.

Okay. Any other businesspeople that you --

I'm trying to pick the ones that are still alive and there aren't that many. Let me think for a minute. The outgoing mayor. You've got to get Jim Gibson.

That's right. Yes.

You've got to get him. His father, if you didn't know it, was the leader of the Democratic House of Representatives -- what do they call it?

Assembly.

Assembly. He led the assembly for years, not just one or two years, for about ten or 15 years. And he was known as being a fair man who would always listen to both sides. He wasn't a died-in-the-wool politician who saw a narrow viewpoint on things. He was very broad in his viewpoint on things. And if you were a Republican and wanted to talk to him, he would always listen to you.

Great.

That doesn't exist today.

That's right. And we need more of that.

We need more of that.

Yes. We're going to have to have it.

Yes. He was recognized. Once again, this is Jim Gibson, the outgoing mayor, his father I'm speaking about. We're talking about 40, 50 years ago. He was the leader of the house and that's all he wanted to be.

Wow. That's interesting.

One of the things that you have here in Henderson that we are trying to emulate in Las Vegas is a farmers market that's very successful.

Tell me about that, how you got it started, how that's done.

I really don't know the details of starting it. I know where they had it. They had it right down there in the City Hall Square. This was backed by the city completely and the city delegated people to run it. They did proper advertising for it. Once again, I think the success of it is because they bent over backwards to get the people to use it and they advertised it well.

At one time they used to block off the street on Water Street. My office used to be on Water Street two blocks below City Hall and the block leading up to Lake Mead Drive. And that block was completely blocked off for farmers market every week during the season, one day a

week during the season.

This idea of the city behind you makes a big difference. And, once again, we had a city that was behind almost anything that was good for the people. They didn't fight it. The casinos were cooperative in that respect, too. When we were on the board of Henderson Seniors' Auxiliary, I worked closely with a woman named Othena Williams. She died last December, just six months ago, a little over six months ago. But she was known as the leader of the charitable causes in Henderson. She always had an open door to see the mayor. If she wanted something done, the mayor would always have an open door for Othena because he knew that she was carrying out -- her responsibility to taking care of the seniors was recognized.

That is too bad that we didn't start doing the oral history of this area earlier.

Oh, yes. Yes. She was a leader.

Yes. Those kinds of people should have been on tape.

For example, I'll mention through Henderson Seniors' Auxiliary another name, Dr. Paul Wainscott. He died just about a year ago, June of last year, of cancer. He served on the board with Othena and me for years. He was the one that came up with the idea—we're delivering meals to these shut-ins, why don't we deliver books to them? Why don't we create a lending library? Well, when he contacted the public library, public library said yes, we've been looking for someone to get this started. This is great. This is a great idea. So they've done that and expanded on it. And now it's a close cooperative effort with the Henderson Public Library and the Henderson Seniors' Auxiliary in getting books to the shut-ins. And they provide a list of what ones you want and the next day they'll bring back the books that you want. So it's been a very cooperative effort led by his initial idea.

And for an update on that -- I'm not sure if you're aware of this or not -- they are now in the midst of building -- the opening is supposed to be September. I don't think they're going to quite make September. It might be a few months late. But they're building a whole new building for Henderson Services about a mile above where the First Building is now downtown. It's up -- I'm going to say Horizon Ridge -- up Boulder Highway to Horizon Ridge and down to your east, to your left on Horizon Ridge. And they built a huge building, which is going to be for senior services.

Oh, that's wonderful.

One of the rooms in this building is going to be a library, which is going to be funded by Boyer Charitable Foundation.

Oh, that's great.

So they're working in coordination with the Henderson Public Library in this idea of providing reading material for the needy and helpless seniors and in some cases very, very helpless. And, once again, up there they will have the kitchen and the dining room to serve the meals to the shut-ins. Well, they're not the shut-ins. To the people that need it. They have the vehicle to deliver the food to the shut-ins.

It sounds like Henderson is a small town.

In many ways it's retained a small town. Population has grown, but it's retained the small town. People care about people. Sometimes you lose that. People don't care about people. But people care about people. And then we had as I say an open door to the mayor anytime we needed help. And he would bend over backwards to help anything he could. And I hope and I believe it's going to be the same with Andy Hafen. I don't think Andy Hafen is going to be any different than Jim Gibson was in caring for the needs of seniors.

Good. I'm sure you're right.

Part of Henderson was developed probably in the 80s or 90s. I'm not sure when. It's called the Green Valley area. Now, tell me how that came about.

Okay, I don't think many people would say it the way I'm going to say it. This is my feeling about it. When Green Valley was initially developed, two families -- the Greenspun family and I think McDonalds had a lot to do with it, Greenspun family -- they came to the City of Henderson and they promised development by a certain date, areas of development, stages -- the better word is stages -- stages of development. They promised stages of development by a given date. They never made their dates. They were late constantly in making their dates.

But look at the long term. In the long term it's still acceptable. And you can see the growth is I think very compatible to see today, the growth of Green Valley. And it's been somewhat controlled, thank god, by the city. The city forefathers said if you're going to do this, you must do so many acres of parks. I'm not sure if you're aware of this or not, but there are so

many acres of parks in all the Green Valley development. Few developments in the world have this many acres of parks. It's recognized worldwide as being very heavy in the idea of providing parks. And if you had time and drove around to look at some of these parks, you'd understand what I mean. They're unbelievable in the scope of the parks. And you go there on a Saturday or Sunday, it's filled with people just throwing balls or taking their dogs for a walk. And if you take your dog for a walk, you better clean up. There are little bags provided for you to pick up the mess that your dog makes. In other words, they think of all these things to make growth possible.

Sometimes when you hear people talk about Green Valley versus Henderson you get the feeling that there is a jealousy. How did that come about?

Let me tell you a little story of that. Ben Stepman was a client of mine and he was a dear friend. His widow is still alive. And she lives right down here on this street around the corner, Billie Stepman, Ben Stepman's wife, Billie.

In those days Green Valley developed. And Green Valley people had their nose in the air. They claimed, "I live in Green Valley. I don't live in Henderson. I live in Green Valley." That's what was said. And finally this one woman came in to buy a car. Ben Stepman got involved with the interview process. She insisted she lived in Green Valley. And he said, "I hope you never have a fire because if you call the Green Valley Fire Department you won't get any answer. You damn well better call the Henderson Fire Department." And when he said that to her, she backed off and said, "all right, I live in Henderson."

But people had this air about them. Now that has disappeared, I think I can safely say now, Claytee, that has disappeared, that idea. But at one time it was very prominent. And I always remember that little story with Ben Stepman.

Good.

He put this woman down, completely down in her place. And she had to admit that she lived in Henderson.

Now, there's another area of Henderson that I love as well and it's called Lake Las Vegas. Unfortunately, it has come on hard times recently., but that is such a wonderful area. Tell me about that development.

Okay, when it was first approached in doing this, [J. Carlton] Adair, a man named Adair whose

wife's name was Perry Sheehan [Adair], no relative of mine, but spelled the same way as mine— Adair had this idea of developing this lake. He didn't have the money, but he had the idea of developing this and making this manmade lake.

When they wanted to build it, the Bass brothers from Texas got involved. They had the money to do it. Okay? They had put up 13 million, small figure, but 13 million dollars in buying up some land. They went through the approval process in Las Vegas to get the water and everything else. And the casinos in Las Vegas didn't like this competition of Lake Las Vegas because they were going to build casinos out here too. They did. And they didn't like this idea of this. So they raised their ugly head and tried to put a stop to it.

Three men got together. Only one of them, no, two of them are alive. One was a Catholic priest, Caesar Caviglia. One was Bob Swadell. And one was Bob Campbell, used to be the city manager. Anyway, he's still alive. The three men got together and had meetings. And they were friendly through Caesar Caviglia especially with the ex-senator and ex-governor of Nevada who's retired and lives in D.C., Paul Laxalt. Anyway, they got together. As I say he's retired, but he lives in the D.C. area. He got a hold of the correct people back there; and the correct people back there got a hold of the senators and the leaders of the congress from Texas. They said if you ever want to get anything accomplished with the state of Nevada, you better reconsider this idea because they were stopping it for no reason. They were stopping the water allocation for the lake that now exists. And they were going to put a stop to the growth. The owners of the land, the Bass brothers, were ready to pack up and go away. It wasn't going to happen because they were stopped cold.

These three men, as I say, got together. The senators then talked to Senator Harry Reid and Harry Reid got talking to the people in the casinos in Vegas. They said we better back off and they did back off. And now you have it. But it wasn't going to happen until the three men got together and decided this is not right; this development should occur.

I was active -- one of my dear clients, now deceased too, had a bar and a restaurant; he used to cater some of the Chamber of Commerce events. I remember one time the Chamber of Commerce had an event at what is now Lake Las Vegas and they had helicopters to take you up to see where the lake was going to be and where this casino was to be built and this one was to be

built. They had all their plans drawn up at this time. But, once again -- Nick Lathrus is his name. Nick Lathrus catered it. And I always remembered that because it was a great meal. And we got a chance to go go up in a helicopter and see where Lake Las Vegas was going to be developed.

Now, that's an interesting story that these three men did get together and say, no, you're not going to do this to us. And they had enough power with their contact, Paul Laxalt. Paul Laxalt was the governor and senator of Nevada who is retired. As far as I know Paul Laxalt is still alive living in the D.C. area, Virginia or D.C. area. And he's very close to Caesar Caviglia. Caesar Caviglia, the priest, is still alive. He's got to be -- my wife is 81. So he's got to be about 83. And he still lives up in Ely. He's still working as a Catholic priest up in Ely.

Wow. This is great. This is wonderful.

Getting back to being a CPA, most people don't know what we mean by CPA Society.

What is that?

When you become a CPA, you're eligible to be a member of the CPA Society. And membership as a CPA allows this to happen. I don't know. It's hard to define it other than that. It's only open to people who have qualified to be a CPA.

It's a two-and-a-half-day test. The passing percentage the first time taking the whole test is ten percent. It's not like the bar exam, which everybody passes. Fifty percent passing is normal in a bar. Anybody basically -- I'm over emphasizing it -- Anybody can become an attorney by a little bit, years of study and taking the bar exam and that's it. CPA, you can study for umpteen years and maybe you're not eligible, not qualified to pass the test. So, therefore, you don't become a CPA. Now, the passing percentage is higher than ten, but in parts. You get one part and that holds up. Then you get the next part next year. And like I say they're two times a year now. So you can get the test in parts and it may take you two or three tries to get the test. Most people take more than one try to become a CPA.

And for that reason it's a somewhat exclusive society. And you have CPAs who are active in the business other than public accounting. I was in public accounting all my career. It just turned out that way. It wasn't something I said in the beginning I'm going to work in public accounting; that's it. It just happened. I may someday take a job in other -- I don't want to go back

to public accounting. I've had enough of that. I'm possibly going to take a job other than that. But it would have to be something of my choosing.

Right. So 1970, you worked for the firm that you were with.

Correct.

And then in 1970 what happened?

I'd rather not go into the details.

I mean but --

But my head partner was Jack Rudd. And his wife was there, too. His wife was a CPA. Once again, there were only about half a dozen female CPAs in the state that year. I mean there were very, very few. Now there are many. There are hundreds now. Thank god.

And what I meant was --

He was an abrasive man.

But what I meant was you went out on your own at that time.

Correct.

Okay. So tell me about that. Where did you begin to practice and how did you build your practice?

I began to practice here in Henderson.

And how did you build your practice?

Two other fellows who are not CPAs, of course -- Jim Anderson had a building on -- it's still there -- 30 Water Street. And Dwayne Laubach wanted to go in business as a Realtor. He had worked for somebody else, too. So he and I were going into business for the first time on our own. So we had one building that housed three different businesses. We didn't share space, but it was in one building.

I opened up my doors January the 2nd, 1971. And the rules of accounting say before you do this you send a formal letter to all your clients, the clients with the old firm, okay, notifying them that you're leaving and you're going on your on; do you wish to transfer your records over to me? And if I sent out a hundred letters, 99 came back yes because I had been the only one that they had met for years. I was out here in Henderson caring for everything in Henderson. So I had a built-in practice when I started. And I didn't feel bad about it. Some people say you're not

supposed to do this; you're not supposed to steal the practice. I wasn't stealing the practice. I was taking what I had gotten. For the most part I had brought these clients into the firm.

Right. It was business that you had developed.

Right. That I had developed. Some were in Vegas, a few of them were in Vegas, clients. One was -- he's since dead because he didn't take care of himself physically. He had a builder supply business, a big builder supply business where he supplied trainloads of material to builders. Never even hit his store. It would go from the train to the customer. Okay. It was a unique client. And I had a nice rapport with him. As I say he has since died.

But several other of my clients -- one is still alive and still going strong and that's a woman who had a little casino out in Cal-Nev-Ari. You know where Searchlight is?

Yes. Yes.

Ten miles below Searchlight is the city of Cal-Nev-Ari. Nancy Kidwell still has that city. I mean, at the time that she started it she had a casino. She had an airport. She has now built a gas station. She built a motel. And she's the postmaster for the city Cal-Nev-Ari, okay. She has retail stores. But the biggest thing she does is sell the land to people who want to come out there to live, parcels of land for development and to build homes and things like that out there. And this has been going on for, god, since 1970 -- early 70s, 40 years now almost. As I say, she's an amazing woman and she's still going strong today, Nancy Kidwell.

I had a nice close relationship with her as far as -- when she came in she was married to -- this is a cute story. When she came in she was married to a man who was about 30 or 40 years older than her. Soon after they became clients he died. But he and she used to be barnstorming pilots. They used to fly small planes. When she came to meetings with me, she'd fly up to the airport in Boulder City and have her car parked there and come over. She stopped doing this years ago. But in the beginning she used to do that.

Now, this is a cute story. Her husband died. She was single for a while. Her husband had a son. Her husband's son was older than she.

Oh, my goodness.

They eventually got married. Now, they are still married. He is suffering from Alzheimer's today. Not she, but he. And she's down there at Cal-Nev-Ari living. She comes up here every Monday I

am told. She still does it. I haven't seen her for several years. I am retired officially from public accounting 12 years today.

Wow. You retired 12 years ago.

That's right.

So you worked on your own from 1971 until?

June 30th, '97.

Wow.

Now, not on my own. After about 12 years my brother joined me. My brother came out from Philadelphia area and joined me.

So the two of you had a practice together.

That's right. We called it Sheehan and Sheehan.

And, see, what happened he reached a turning point in his life. He worked for a big national firm. He was involved in a car accident that almost took his life. A drunken man coming from Atlantic City jumped the dividing line, smashed into him. So he was laid up with a broken leg. And then he developed blood clots in the leg and all kinds of problems. He was out of work for a long while and then came back. They didn't want him back. He had a turning point in his life.

And I had a turning point in my life. My wife was going to divorce me if I didn't get somebody in to help. She said I don't want to see you killing yourself. You can't keep up with the growth. The business is growing too much. You can't keep up with it. You've got to get someone in.

But isn't that a wonderful problem to have?

So I called him up and told him. And I made it clear to him. I said, Tom, this invitation is not because you're my brother. I need more help. I can't keep up with the growth that's occurring. So he came out and joined me. And he's been very happy out here. He and his wife have moved here; well, the first year, it took him a year longer to get rid of his house—he lived in New Jersey, in Cherry Hill, New Jersey—to sell his house in Cherry Hill. Then she came out. They had no children. And my wife and I have one daughter. But they had no children, you know, to misplace or anything like that.

And then they moved into the same development.

That's right.

Any other stories about the business that you'd like to share, you know, funny stories through the years? What are some of your greatest memories of being in business for yourself?

Boy. All right. Here's a cute story: In those days, in the 70s and 80s — a lot of our business was taxpayer representation to the IRS. Okay? But it was different than it is today. The auditor would come out and examine you, for example. He'd find something that he didn't like and then you would bring it into me and I would review it. If I found a way that the auditor was wrong because of the code, we would have the next level of representation, which was the group chief. There were several group chiefs. I got a nice strong relationship going with the group chiefs. They knew that if I came in I would have the answer to the question based on what the code says was right or wrong.

One of the group chiefs was named Jim Muyers. He lived in Boulder City. When he died he told his wife to bring her tax return preparations to me. I was astounded. This blew my mind shall I say, having a group chief say this to his wife—when I die I want you to take your tax return to have Bill Sheehan prepare it. And it got so that if I represented someone with the IRS I didn't lose. I didn't lose.

I had another case where a good business -- it's still going strong. In fact, the son of the man who I worked with -- and that's Southern Nevada Auto Parts, SNAP. They sell used auto parts. But it's a huge business. It sounds simple, but it's not. They work on the Internet now. They charge a fee for storing the old junker vehicles there. It's mushroomed into a huge business. Anyway, it was run by Ellis family, E-L-L-I-S. Melvin was the father. The two boys were Bobby and Billy.

The father was several years older than me. He had a huge problem with the IRS. Well, it went to group chiefs. And group chiefs said, no, I can't go along with you, but there's a next step above that whereby somebody comes down from Reno this time. And I met with him and still presented my case. I still thought I had a case. I told Melvin, I said, you know, at this level you might not win, but let's try it. Well, I won the case. And Melvin was thrilled. He just shook his

head. You know, he just couldn't believe that I was successful in winning the case. He was so proud of the fact that I had won the case.

As I say I got real close to the two boys. Now, Billy Ellis has died since then. Bobby Ellis just—you were there. We were having lunch over there in the District. You remember?

Yes.

And that one fellow came over and sat down at our table. That was Bobby Ellis.

Yes.

And he told me he had just sold his business. He had just sold his business. He retired is my point. And this is many, many years later. See what I'm saying?

Yes.

Melvin was a client back in 1970. Probably Melvin died in '80 or '81. The boys took over. And he ran it for a good many years. And he now retired and sold the business. He says I still come back and consult with them. But he says I'm out of the business; I sold the business. So that was Bobby Ellis. We were having lunch and he came over and talked to me for a minute.

Yes.

He was sitting there with Selma Bartlett.

Yes. That's exactly right.

You remember?

Yes.

And there's another woman you should talk to for Henderson, Selma. Selma and Mary Jo were buddies. We used to go on trips with them. We went to Hawaii with them and they took the two sisters along. And the two of us and Jimmy Anderson and his wife, Betty Lou, the four of us would share one unit. And she and the sisters shared another unit. And we'd travel around the Big Island of Hawaii. The sisters were wonderful people to associate with other than religious beliefs or anything like that because Selma's not Catholic. And she's done all this for the sisters over the years. She had a back-bending relationship to care for the sisters. It's amazing the way she was so many years with them.

That's great.

And Mary Jo and she -- well, I'll tell you a cute story. When we were over in Hawaii, we were

going to dinner one night. And (Mary Jo) got friendly with Betty Lou Anderson, Mary Jo, Selma and this dentist's wife. There were five women there. And my wife is not real tall.

She was the tallest one there. They got the measuring sticks out and found out that she was the tallest one there. And she always heard that for years later the fact that you are not that tall. Yes, I am.

I love that.

That was over in Hawaii. We were going out to eat one night. We got the measuring sticks out to settle the argument who was the tallest or who was the shortest.

I love that because I'm short. So I love that.

Are there any other memories that you'd like to share about Henderson? I think that Henderson is just a magnificent place.

Oh, it's hard to define. I have lived here all these years. As I say I look back in retrospect at some of the things that happened when they happened. And at the time they were happening we were angry about the lack of growth of Green Valley, we who lived here. Why are you bending over backwards, you know? And in the long run it paid off. But they could have fined the developers umpteen thousands of dollars and it would have killed it. It would have killed the eventual growth that occurred. I don't know if even the people that made all the money developing appreciate this fact. I'm sure some of them don't. But I always remember that they didn't meet the deadlines of growth. As I say, living here I wasn't involved with it from the viewpoint of running the city or the viewpoint of the developer. I was only living in the area. And I thought this is wrong. Why are we doing this?

Well, when I first lived here – I've lived in this house for 22 years – I lived in another house on the golf course for 17 years before that. So I've been on the golf course for 39 years. But then I lived down what is called the triangle. It's a little housing development below what is St. Rose de Lima Hospital. It comes to a point there. There's a few short streets. I lived in that when I first got married to Mary Jo. As Mary Jo said when I got married to her, she had a house, she had a dog, a poodle – we always had a poodle in our house – and she had a membership in the country club. And since that day I've been paying everything.

But, oh, you'll get a kick out of this. We moved into that house after we got married. I

moved in the house she had. The payments were \$78 a month, mortgage payments. Okay? Put this in proper perspective. This was '62. That was a lot of money. Okay? And many times my wife will tell you the story, when you get to interviewing her, that she didn't know where it was coming from sometimes. Okay? And then we bought this bigger house, much bigger house, okay, for \$38,500, something like that. And our payments went to \$272. Okay? We bought it April 1, 1970. I wanted to go in business on my own January 1, '71. And she said, are you sure you want to do this; because I had a set money coming in per month. And I said, yes, I do. Looking back we've never regretted it. But the point is at the time, she was concerned going from \$78 to \$272 and here you were wanting to go into business for yourself. You never know for sure, Claytee. You never know for sure what's going to happen, do you?

That's correct. I heard that you were quite the bachelor when you first got here.

I was the what?

Quite the bachelor.

We went out with Jaycees. Jaycees were a wild bunch. I'm not going to kid you. They were a wild bunch. They had parties. They lived a higher scale life scale than I did. And I went to their meetings and went to their parties and things like that. I would say for a year that's all I was active in. And then I got away from it and I got involved in other things in Henderson. I got my hands full when I got over here, lived over here.

I moved over here – oh, boy, I joined in as I say '62. I was over here by Fourth of July '63 living, living over here in Henderson. I lived in a small house up on a cul-de-sac over here before I married Mary Jo and moved in with her. Then I lived in a house that Rudd had moved in. This is a riot. Rudd had moved one of these mobile, not a mobile home, but a house that was prebuilt.

Yes. We call them prefabs.

Right, prefab houses. And I worked my office in one end of it. I slept and lived in the other before I left him. I didn't have that many years to live a wild bachelor life here in Nevada.

I just heard that you were in demand.

Oh, well. Okay. We were introduced by a mutual friend who worked for me. She was a clerk in the office. And she said, I know one gal I want you to meet. And she knew Mary Jo. Everybody knew Mary Jo from the plant.

Okay, good.

Oh, when I moved out into Henderson, Henderson was so small that it had a four digit telephone, not a seven digit telephone as you know, a four digit. You called everybody four digits. There weren't that many people. And she used to answer the phone Mary Jo. And I said, Mary Jo, it's not right. You should answer your name. There might be more -- no, there isn't. There's only one Mary Jo in Henderson.

And she was right.

And everybody—and you know something, at that time she was right. She was right. Everybody knew Mary Jo that worked in the Henderson area. And in the plant over there, too, the plant process, everybody knew Mary Jo.

So in 1962, what did Henderson look like?

Shoo, boy. Well, there was no Green Valley. Okay? And if you wanted to go to dinner -- and we lived in the triangle, which is right off Boulder Highway, we had maybe a hundred yards to go to Boulder Highway -- frequently we wouldn't think anything of driving down Boulder Highway to go to dinner at the Mexican restaurant Macayo on Charleston. But I could drive from my house there to Charleston in about 20 minutes. There was no growth on Boulder Highway either.

That's right.

There was nothing on Boulder Highway. It was empty, empty land. And to go from one end to the other end there were maybe three stops.

And then one of my dear clients always was Nick's. Nick's was located on Lake Mead Drive right across from St. Rose de Lima Hospital.

What is Nick's?

Nick Lathurus. It's gone. The building is torn down. But he had a restaurant that was known, Nick's Place. That was known throughout Clark County. Many people from Vegas used to come out to Nick's to go to dinner. He'd serve abalone and he'd serve everything else. He just was a superb chef. And he lived the business. He led the way in cleaning. When it came time to clean the restaurant, he didn't say I want you to do this and said come follow. He cared about what he was doing. He cared about what he was serving. And his reputation was really high.

But the point is he drank a little bit too much at times and it got to him eventually. He

liked me enough -- he sold the business and he died about a year or two later. But the point is we used to go down there for our Christmas dinner and things like that. And we'd eat there frequently. It was handy when Nick got going. Nick wasn't there in '62. I forget what year he started, in the 70s or 80s. But he was there for a good many years. And that was the restaurant to go to, Nick's.

Great. So any other early businesses in this small town that you remember favorably like that?

Oh, boy.

What about the casinos?

I knew the casino people. Well, I'll tell you a cute story. You'll get a kick out of this. Joe Salgo, when I went with the firm, Joe Salgo was a partner in the firm. He was a few years older than I. He was a good friend of Bill Boyd. Now, Bill Boyd, not Sam Boyd, okay, who now is the boss. Bill Boyd passed the bar exam, okay? He wanted to work as an attorney. He didn't want to work in the casinos. He had to be forced to work in the casinos by his father. Now, I think this is an amazing story when you look back. But they say Bill Boyd is worth \$900-million today or something like that because he works in the casinos. But he took his father's lead and worked in the casinos.

I always remember -- a I haven't seen Joe Salgo for years. I did bump into him once in a while, but I haven't seen him for years. I think he's still alive. I'm not sure. I try to follow up and see if any of my old CPA friends -- like Tommy Milstead, another CPA I knew, he died. I went to his funeral services. Joe Aunstett died last year. He was a good friend of mine. He used to go to conventions and meetings with me. He ran Silver State Disposal. And he died and was buried about a year or year-and-a-half ago. But there aren't many of us old-timers left, of people that I was closest to.

Well, I'm very glad that Bill Boyd did what he did because we have the Boyd Law School because of that.

But few people know that little detail. He didn't want to work in the casinos. He was an attorney. I want to be an attorney. But he was talked into it. As I say I knew him through Joe Salgo. I met him a couple times just in the office to say hello. That's all.

Did you ever have any clients in the local casino industry here in Henderson?

No. The only one, as I say, Nancy Kidwell. I mentioned her already. She had a casino out there.

No. No. It's just an area of specialty that I never worked in. It just didn't happen. I think what happens is the bigger casino people hear of someone that's worked for them and they go to them to do their work too. I don't know. I never had a problem finding work to do.

I know. It doesn't seem like it.

When I was working I'd go to work -- even with my brother there, I'd go to work -- well, my brother had adopted this too. When I started to work I started at seven a.m. Then I'd come home -- it's five minutes from here to my office. I'd come home for an hour for lunch and then go back to work until five. I found that from seven to nine a.m. I could accomplish so much more as far as keeping up with my required reading, changes in tax law, changes in the important requirements. And once in a while I had a few clients, oh, interesting clients.

I worked for an attorney who was a professional athlete representative. And we got a glorious weekend -- a week, about five days. He signed up Donald Stanhouse. I think you remember his name. It may not ring a bell with you. He was the relief pitcher for the Los Angeles Dodgers. He was the premier relief pitcher of his day. He signed him up and we were invited to go down as his guests to the opening day ceremonies. My daughter and my wife and I went down and we stayed in this hotel on the waterfront down there. I forget the name of it. Anyway, it was a beautiful place. To see opening day. We got a few other invites.

When he got married, Stanhouse got married, we went down to Texas to see him get married. He married in Dallas, Texas. He met an airline stewardess and he got married there. They're probably married 25 years now. This was way back, way back because I still (not recently), but I still was in touch for years with this attorney and he worked in Montreal, Canada. He liked to have us handle his U.S. corporation where we took all his income in as an agent. That way he didn't pay Canadian income taxes, only U.S. income tax. And I signed the checks for him and everything for him. We had a nice close relationship.

Oh, yes.

He'd come down in the early -- before the season started and go down to Florida and stay a week there and talk to different professional athletes and see them and everything. But the point is that

it was a little bit different than normal, my relationship with him.

Well, this is wonderful. I really, really appreciate the stories. If you think of anything else when I come out to talk to your wife --

You know my life history by now.

Yes. This is great. So thank you so much.

Okay.

Adair, J. Carlton, 20
 Anderson, Betty Lou, 27
 Anderson, Jim, 23, 27
 Arkansas Country Doctors' Museum, 9
 Aunstett, Joe, 31

Bartlett, Selma, 27
 Bass brothers, developers, 21
 Black Mountain Golf & Country Club,
 7, 10, 14, 15
 Boyd Law School, 31
 Boyd, Bill, 31
 Boyd, Sam, 31
 Boyer Charitable Foundation, 9, 19
 Boyer, Dr. Harold, 8, 9
 Boyer, Herbert Dr., 14
 Boyer, Jane, 9

Campbell, Bob, 21
 Catholic Charities, 7, 11, 12, 13
 Caviglia, Caesar, 21, 22
 Conway, Nelson, 5
 CPA Society, 7, 22

Delaney, Joe, 11

Ellis, Billy, 26
 Ellis, Bobby, 26
 Ellis, Melvin, 26
 Fleming, Stella, 12

Gibson, Jim, 15, 16, 17, 19
 Goldfarb, Danny, 7
 Green Valley development, 19, 20, 28,
 30
 Greenspun family, 19

Hafen, Andy, 15, 19
 Henderson Seniors' Auxiliary, 7, 13, 14,
 18

Jaycees, 5, 6, 8, 9, 29

Kidwell, Nancy, 24, 32
 Kotzen, Chuck, 6

La Salle College Evening Division, 1
 La Salle College High School, 1
 Lake Las Vegas, 21
 LaPorta, Louis, 16
 Lathrus, Nick, 21, 22, 30
 Laubach, Dwayne, 23
 Laxalt, Paul, 21

Marine Corps, 1, 2, 5
 McBeath, Dotty, 10
 McBeath, Jo, 10
 McConnell & Brieden, Philadelphia
 accounting firm, 3
 McDonald family, 19
 Miller, Tom, 11
 Milstead, Tommy, 31
 Muyers, Jim, 26

Philadelphia, PA, 1, 2, 3, 4, 10, 12, 25

Rotary Club, 7, 8, 9
 Rudd, Jack, 5, 7, 23, 29

Salgo, Joe, 5, 31
 Shallow, Charles, 12
 Sheehan, Mary Jo, 27, 28, 29, 30
 Sheehan Adair, Perry, 20
 Sheehan, Tom, 2, 25
 Stanhouse, Donald, 32
 Stepman, Ben, 14, 20
 Stepman, Billie, 20
 Swadell, Bob, 21

Titus, Dina, 16

Wainscott, Dr. Paul, 18
 Williams, Othena, 18