

June 2018

Volume 23, Number 7

# GEORGIA BAR JOURNAL

From the President—  
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We Salute Our  
Pro Bono All-Stars

2018 Fiction  
Competition Winner:  
Trudy's Last Ride

THE LEGAL

## An Introduction to Tax Litigation

# Trudy's Last Ride

The Editorial Board of the *Georgia Bar Journal* is proud to present "Trudy's Last Ride," by Jameson L. Gregg of Dahlonge, as the winner of the *Journal's* 27th Annual Fiction Writing Competition.

BY JAMESON L. GREGG

The purposes of the Fiction Writing Competition are to enhance interest in the *Journal*, to encourage excellence in writing by members of the Bar and to provide an innovative vehicle for the illustration of the life and work of lawyers. As in years past, this year's entries reflected a wide range of topics and literary styles. In accordance with the competition's rules, the Editorial Board selected the winning story through a process of reading each story without knowledge of the author's identity and then scoring each entry. The story with the highest cumulative score was selected as the winner. The Editorial Board congratulates Gregg and all of the other entrants for their participation and excellent writing.

*"Mac—come quick,"* Trudy Mullinax, my secretary, shouted from the lobby of my law office. I had just straightened my tartan bowtie and was preparing to slip into my black judge's robe to officiate a wedding.

I bolted towards the hullabaloo to discover the bride and the groom's mother wrestling on the floor. Trudy and the men were trying to pry them apart. I jumped into the scrum to break up the skirmish when a flying karate chop sent my toupee sailing across the room.

We broke up the melee and sequestered the combatants to separate rooms as they





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hissed at one another over their shoulders. “Mac,” Trudy whispered to me, “go work on your hair and let me see what I can do.” A natural-born mediator, she engaged in shuttle diplomacy during the respite while I re-fastened my rug. (Which, by the way, is waterproof and can be financed and insured.) The disheveled parties finally agreed to proceed. The women scowled at one another through drooling mascara as I conducted the fastest ceremony ever.

MacTavish is the name. Judge W. T. MacTavish. But most folks call me Mac. That episode illustrates the resourcefulness of Trudy Mullinax, the best dern legal secretary in all of Georgia. She juggled balls like a Cirque du Soleil act for my solo law practice; making quantum physics look like child’s play.

One of Trudy’s ambitions was to depart this Earthly Kingdom in a most outrageous fashion, and friends, allow me to share how she did just that.

We’re up here in “God’s country” in these north Georgia mountains. Sequoyah County’s population is barely 20,000. We are not an affluent bunch and folks up here don’t take much starch in their collars, if you know what I mean.

My Jacobite Scottish ancestors settled here in the early 1800s to escape English tyranny during the Highland Clearances. Many of our clan still reside in these hills. I cling to my Scottish heritage, but I’m southern to the bone.

I have never seriously entertained practicing elsewhere. After law school, Atlanta beckoned like a shiny ornament, but I was steadfastly intent on building a small-town, solo practice. Maybe I inherited a certain stubborn individualism from my “half-wild” Scottish ancestors. I have evolved in at least one sense—for ages, our clan rebuked the yoke of law, and now, as an officer of the court, I am duty bound to enforce it.

Deep family connections and minimal competition paved the way for bountiful business prospects, so why go elsewhere?

That was 20 years ago. Looking back, I learned less from cases won than from those lost, and there were a few of the latter in the beginning. Experienced lawyers were besting me on procedures and technicalities, but alas, this being a noble profession, a couple of older squires closed ranks around me and, for the price of lunch, I drew most favorably on their sage counsel.

On a typical day, with Trudy’s heretofore proficient organization, I may close a real estate deal in the morning, meet with a divorce client over lunch, argue a criminal hearing that afternoon and coach our daughter’s softball team that evening.

Some may deem me a Podunk country lawyer, but I prefer “Renaissance Man.” Of course, when a client’s needs fall outside my wheelhouse, I readily make referral down the highway to an expert.

The wide variety of work suits me just fine. I could not practice like a former law school colleague who scans the vast Atlanta skyline from his big firm, skyscraper perch. He is the authority on not one section of the Internal Revenue Code, but on one *sub-section*.

He’ll make in a year what I’ll make in five, but I make plenty. I haven’t missed many meals, if you get my drift. Though I never longed for accumulated wealth or conspicuous consumption, I do own

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a vast fortune—a wee bit in coin and the balance in experience and a pocketful of stories for the ages.

When I passed the bar exam and prepared to hang my shingle, fortune rained gold when Trudy's boss retired the same year. She'd been his legal secretary for 10 years and already knew a heap. I guess that's about the best thing a rookie can do—team up with a well-informed secretary.

Ever the Swiss Army knife, Trudy worked her magic behind the scenes, drafting documents, telephoning and emailing, serving as tech support, bookkeeper and maestro to all the moving parts of a Swiss watch. I'm here to tell you, friends, her draft pleadings, wills and deeds were masterpieces.

Trudy's curiosity about the law inspired her to curl up on my leather sofa at lunchtime with a hamburger and fries and read my law school hornbooks. She never married, but did enjoy one real passion—a benevolent calling to comfort and aid fellow souls who walked through our front door. Bankruptcy, divorce or criminal prosecution is hard on a person. She was always on call and quick with a hug and “bless your heart” with that twinkle in her eye and cherubic smile.

Our family considered Trudy to be one of us and it gives me no pleasure to

report that toward the end, her *sine qua non* became feats of the knife and fork. Forevermore Belk Hudson fashionable, the wider her beam spread, the more she favored the easy-fit muumuu dress.

She loved to plaster her work area and the office kitchen with clever sayings discovered on the internet. Her favorite, framed and displayed on the wall above her computer:

Life is not a journey to the grave with the intention of arriving safely in a pretty and well-preserved body, but rather to skid in broadside, thoroughly used up, totally worn out, screaming, “Woo Hoo, What a Ride!”

As Sequoyah County magistrate judge, if you litigate a small claim or certain minor criminal offenses, you'll appear before me at the county courthouse, room 201. We hold court at 10 a.m. the first and third Wednesday of each month. Come see me; we serve donuts and coffee.

The courthouse is a popular venue for weddings, but I'll officiate in my office, in people's homes, at City Park by the river, you name it. Anywhere except high altitudes.

I hold the county record for conducting the most weddings in one day—seven last Valentine's Day. A honky-tonk watering hole served as the venue for an unforgettable one. When I arrived, the bride-to-be was horsing around at the bar and drinking PBRs in cowgirl boots and her wedding dress.

The zenith—and nadir—of my matrimonial calling occurred a few years ago in a hot air balloon floating 500 feet above town square. I forgot my hat and feared the balloon's jet burners would singe my toupee. (Waterproof—yes. Fireproof—no.) As we ascended, a gust of wind nearly sent my topper sailing. Our pilot came to my rescue by lending me his cap.

My acrophobic butterflies never ceased, so the whole affair was a white knuckler. Scared out of my wits, I hardly recall much more, except that the champagne served upon landing never tasted so good.

Trudy's favorite nuptials occurred in my office. She stored special accessories to ensure that the bride wore something old, new, borrowed and blue. You'd be surprised by how many youngsters these days don't know their folklore.

She'd sneak out and tie tin can-laden strings onto couples' auto bumpers. Afterward, we'd all toast with Trudy's signature pink lemonade.





Couples usually seek me out because they are a bit short on cash, may not want a large affair or prefer a secular service. I do not charge to officiate weddings, but I'm allowed to accept a gratuity. When I did, I would always deposit it into the special coffee can for Trudy's beloved Bahama cruises.

Weddings are momentous events in people's lives, so I usually add some degree of pomp and *savoir-faire* to the ceremony. I've donned a tuxedo at the country club, full-blown camo at a deer camp, and even chaps and my Stetson on horseback.

Officiating weddings requires different calculus than bagpiping for funerals, and I've performed hundreds of each.

My father bequeathed to me his Great Highland bagpipe, revered amongst pipers with its double chanter reed, two tenor drones and one bass drone. Papa was a firefighter and a top-notch piper in a Scottish pipe band out of Atlanta. They played in parades and all sorts of big events and I loved to tag along.

He also piped at funerals for family and friends. When he grew too weak to play, I honored the family tradition. Unlike Papa, I accepted requests to pipe at anyone's funeral, including perfect strangers.

Piping at funerals is one way in which I give back. Because it is not a "legal service," I know it technically doesn't

qualify for *pro bono publico* in the eyes of the Bar, but I surely believe it enhances our image. I'll troop all over these mountain roads, swerving on switch-backs and dodging deer to pipe at a funeral. Many around these parts know me as the "Bagpiping Barrister."

Oh, I do my fair share of legal *pro bono* work. Many clients are stone-cold broke and living on the razor's edge. I often charge nothing, or accept a sack of corn and turnips or such. I've never turned anyone away with a legitimate need because they couldn't pay full fare.

One time I accepted two live chickens as my fee. Word got out that I'd exchange legal work for fowl. We had a burgeoning backyard coop until my wife put her foot down. Now, when it comes time to settle an invoice, my office policy is "no live animals."

It's not unusual for me to officiate a wedding and pipe a funeral in the same day. Therein is irony writ large, Alpha and Omega, a beginning and ending in the blink of an eye.

I've never charged for piping, and stopped accepting gratuities a few years ago. (Business really picked up when word got out that I wouldn't even take a tip.) I've since scaled it back due to time constraints and the call for more *pro bono privatus*.

Stretched too thin and running hither and yon from pillar to post can result in calamity. For instance, I once committed to pipe at a mountain funeral on a Thursday afternoon, though I was due first thing that morning at the Sloppy Floyd Building in Atlanta to present a prisoner's clemency claim. Should have been *plenty* of time to make the funeral.

I had forgotten that a bridge was out in Atlanta. That day I came to believe that the orange construction barrel is the Georgia state flower. Once I cleared the city, I raced to the church but arrived an hour late. Everyone had departed except the diggers.

*Better late than never*, I thought. I rushed to the fresh mound of dirt and belted out *Amazing Grace*, "putting my soul into it," as Papa instructed. The diggers and a few stragglers gathered and bowed their heads out of respect.

As I started for my car, one of the diggers walked over.

"Mister," he said, "I ain't never seen anything like that and I've been puttin' in septic tanks for 30 years."

I shared that experience with a funny-man lawyer buddy and he got a real charge out of it. He embellished it, emailed it and next thing I knew, the incident went viral.

That's okay. If I can serve as fodder for some good-spirited humor, so be it.



We're in a bad predicament if we can't laugh, especially at ourselves. As a fraternity, I believe lawyers like to laugh more than any other because of the nature of our profession. We are bestowed special insight into the absurdity of our human condition, that great chasm between the ideal and the real. We witness it every day.

Laughter is also a great stress buster.

Trudy died suddenly and tragically while on lunch break. Poor thing choked on a chili dog down at Joe's Weenie Wagon. Some brave soul attempted the Heimlich maneuver to no avail.

After three days of immeasurable grief and sorrow commiserating with Trudy's family at their house and again last night at the funeral home, it was time to blow the pipes for Trudy's journey to her final resting place.

I donned my red-and-blue Clan MacTavish tartan kilt that I inherited from Papa, and a full array of accessories—jacket speckled with clan badges and pins, sporran, Highland hose and the rest and best—all the sartorial splendor I could muster for our beloved Trudy.

Little Hope Baptist Church stood several miles outside of town on a ribbon of two-lane rolling mountain blacktop. A January storm hit the day before, leaving pregnant, low-hanging gray clouds. Barren hardwoods and evergreen pines sparkled in their blankets of ice and snow like a Christmas card in motion.

There it stood nestled on a snow-covered hillside, the red brick church with its white steeple and window frames—your country Baptist standard issue. The concrete slab parking lot was jammed and my purple-suited friends from Sequoyah Funeral Home directed new arrivals toward the adjacent field.

"Holy mackerel," I said to my wife, "there are people galore. I didn't know she was *this* popular." Women straightened their hats and men adjusted their coats as they shuffled across the parking lot-cum-skating rink.

Since I was piping, they waved us through and I parked by the side of the church next to the preacher's car. Ice crunched under my brogues when I stepped onto the frozen earth.

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Organ music blared inside the sanctuary. My second cousin, John “Baloney” Stoney, funeral director and certified mortician, winked and rushed over.

We dubbed him “Baloney” back in high school for his prodigious and nimble imagination. It’s good that only a handful of us know him as Baloney, because it just wouldn’t sound professional if the *nom de plume* of the person sitting across the desk selling you a funeral package was “Baloney.” I should note that he is honest to a fault. His southern roots run just as deep as mine and he loves to credit Jimmy Carter as being the only U.S. president without an accent.

Baloney hugged my wife, then pulled me close as we shook hands. “Mac, I’m a-tellin’ you, your legs is gonna freeze wearin’ that dress.”

“Nonsense, laddie. You know that from where our people hail, this would be a fine day for a picnic.”

We were all ushered toward the queue in front to view Trudy and to pay our last respects. Inching forward, I could see Trudy’s nose above the ridge of the extra-wide coffin. The woman in front of us mumbled, “Don’t she look natural.”

When I caught full sight of Trudy, though a sobering moment indeed, cheerful remembrances flooded my mind. Just a few days earlier, she had gushed about plans for her upcoming Bahama cruise. “Maybe I’ll meet Mr. Right this time.”

Trudy’s favorite perfume greeted me, that all-too-familiar Bahamian Breeze. They dressed her in a festive blue dress and a pink scarf. Her dark hair fanned and arced around her face. Her trademarks were on full display—long, black eyelashes, ruby-red lipstick and that baked-on tanning booth sheen.

Multiple fragrances competed for airtime as the woman beside us whispered, “Don’t she look purty in that blue dress.”

After everyone settled in the pews, robed singers shuffled into the choir box. One lone seat remained vacant—that of soprano Trudy.

Preacher Joseph delivered a tearjerker of a eulogy, then raised the roof with a fiery sermon as a warning to the living to right the ship. Intermittently, Music Director Elrod led the choir in beauti-

fully rendered classic hymns, some melancholy, some as uplifting as Elrod’s lavishly puffy hair.

After the service, eight pallbearers lifted, strained and struggled down the center aisle toward the black hearse in waiting. I hustled out into driving snow to my car to assemble my pipes. I was to slowly walk just in front of the hearse while mourners followed on foot.

I assumed the position and Baloney gave me the nod. I fired up the pipes and launched into *Amazing Grace* as we reverently began our ascent up the rise to Trudy’s final home.

Patches of black ice slicked the shaded driveway and the footing turned treacherous as I carefully inched along. Naturally, I couldn’t see the procession behind me, so I glanced back and found myself several paces ahead of the hearse. Baloney gave me the “slit throat” sign and my bag complained as I silenced the drones and reeds.

Hearse tires spun and squalled as the smell of burning rubber wafted. Pallbearers gathered to rock and push from behind to no avail. They eased Trudy and her casket from the hearse. Everyone leapt aside as the hearse slid backwards down to the parking lot.

Pallbearers grunted and hoisted. I primed the pipes and we all recommenced our trek up the hill with the casket-toters tight on my heels.

By and by, commotion caught my eye and I turned to spot a pallbearer on the ground. Another pinwheeled his free arm and dropped like a rock. The remainder flailed and skidded as Trudy and her casket popped loose from their grip.

“Look out,” I hollered. In the blink of an eye, Trudy slid down the hill, picking up bobsled speed, knocking people over like bowling pins, bodies flying ass over tea kettle.

She jumped the ditch, ricocheted off a telephone pole, and skidded broadside into a pickup truck with a metal-crunching *thunk*. The truck rocked on its shocks but the casket held true.

Trudy’s family screeched and chaos ensued. I laid down my pipes and helped mourners to their feet.

In due time, everybody calmed down, regrouped and assessed injuries. Some

limped down the hill with assistance only to be whisked to the urgent care clinic.

“Back to business. We need four volunteers to help carry the casket,” Baloney boomed.

Four men stepped forward. There were now 12 pallbearers. I gathered my pipes and we all shuffled *down* to the casket. The dozen grunted and heaved as I belted *Amazing Grace* a-g-a-i-n. We gingerly inched back up the rise, 24 feet, working as a centipede team while I tested the limits of my own conditioning.

We finally arrived at Trudy’s plot as I squeezed the last breath out of my bag. Faces of the pallbearers streamed rivulets of sweat and they grumbled and swore like wounded pirates as they lowered the casket to the ground. Proper ladies covered their ears.

Sleet rained as 24 arms raised Trudy one last time, perched her on three grave straps and purple suits lowered her. Tears blurred my vision as Preacher Joseph called upon the heavenly hosts.

Baloney and I debriefed a few days after the funeral. Turns out, Trudy’s scrawny nephew from Macon first dropped the casket and triggered the domino effect.

“I shoulda seen it coming,” Baloney lamented as he bumped his forehead with the heel of his hand. “I’ve seen better shoulders on a chicken.”

As for my law practice, I’m interviewing for a new secretary, but friends, it’ll never be the same.

Trudy’s framed last wish now hangs above my computer and I smile every time I envision her skidding into her grave broadside, shouting, “Woo Hoo.” What a ride indeed. ●



**Jameson L. Gregg** practiced corporate and real estate law for 18 years with Gilbert, Harrell, Gilbert, Sumerford, Martin & Gregg in Georgia’s

Golden Isles before hanging up his wingtips to pursue his passion for writing. His first book, “Luck Be A Chicken,” a comic novel, won for him 2015 Georgia Author of the Year. He now resides in Dahlonega, Ga. You may learn more at [www.jamesongregg.com](http://www.jamesongregg.com).