



## A TRIBUTE TO ELMER WHALEN 1916 - 2005

It is with great sadness that we share with you the passing of our founder, Elmer Whalen who will forever be known as a father, grandfather, friend, mentor and colleague. Elmer, age 89, passed away in Venice, Florida on November 5, 2005. Elmer and his wife Gerry started Whalen & Company in 1945 and this year we celebrate the 60<sup>th</sup> anniversary of the firm.

In the early 40's Elmer and Gerry lived in Springfield, Ohio. Elmer worked as an accountant for a large manufacturing company. Elmer began doing tax and monthly accounting work at night for small local companies. When his client base increased to almost 20 small businesses in 1945, Elmer decided to dedicate himself full time to starting his own accounting firm. In 1947, Elmer and his family relocated to the Columbus area as he felt Columbus would offer increased opportunity for the practice.

Elmer continued to retain the 20 clients from Springfield who stayed with the firm and grew their businesses – in several cases – well into the 1990s. Elmer began the practice out of his home, where clients would come and fill the living room, waiting to meet with him. His wife, Gerry, started a daycare center in the home as well to assist with the financial end while Elmer grew the business.

Elmer's first office location was downtown above the Clock Restaurant. Eventually, the firm moved to the Beggs Building (now known as the Fifth-Third building). In the early 60s both sons, Jim and Jedd Whalen, entered into the firm and worked with Elmer. Jim and Jedd led the firm throughout the 70s and 80s and Elmer eventually retired to move to Florida.

But beyond the firm itself, Elmer left a legacy of personal relationships, personal service and personal integrity. Here are some of the things most remembered and cherished about Elmer:

- Monthly staff potluck lunches to celebrate birthdays of the month. Elmer LOVED potlucks and would always go back for seconds and thirds. Nothing tasted better than a home cooked meal made by the staff.
- Fudge – hand made by Elmer at the holidays – some estimate over 50lbs of fudge were made each year which his family called “Elmer’s Fudge”
- A philosophy he handed down to his children, “People don’t work *for* you, they work *with* you.”
- Holding client meetings at his kitchen table
- Developing business strategies with clients on his front porch swing
- A handshake that meant more than any legal document
- Giving his wife “Gerry” credit for helping to build Whalen & Company
- Annual staff Christmas lunches when the office closed and the staff was able to celebrate together...this tradition continues in the firm today
- As Lindagrace Hickey, past managing partner wrote, “No one was more quick to advise, more ready to help, more giving of his time and talent or more filled with character. Elmer’s passing marks the end of an Era”

We are honored today to work at a firm such as Whalen & Company where the legacy of Elmer’s family-oriented environment continues.