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Henry Mendes, a memorial

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HENRY MENDES died on December 12, 1963. He had been with the firm since 1910, when he joined the predecessor firm of Touche, Niven & Co. He helped open the St. Louis office in 1915 and managed it until 1919, when he moved to Cleveland to open and manage the office there. Admitted to partnership in 1919, he returned to New York in 1920 and was a senior partner until his retirement. He is survived by his wife, the former Carmel H. Gibbs, five children, and eleven grandchildren.

Henry Mendes

A Memorial

by George D. Bailey

Advisory Partner



Statistics about Henry Mendes may be necessary to an understanding of the man, but are completely inadequate to portray him. I must write about Henry as I knew him... warm, friendly and helpful... a dedicated accountant who was particularly dedicated to his firm and its advancement.

In point of time, one could say that Henry and I were contemporaries. We entered public accounting in our early teens at about the same time in widely separated locations, and gave up active practice during the same period. We both saw and knew the profession in its simple days, and we both participated in the very great changes which took place over more than forty years, almost a half century. During the last half of that period we often worked together on matters for the American Institute of Certified Public Accountants. My first vivid impression comes from a call on me in Detroit, so adroitly handled that I did not know that it was in connection with my own application for membership. My next vivid impression is of his presentation of a committee report on membership and admissions to the Council of the Institute. It was well and thoroughly presented. These meetings and others showed me the stature of the man and started the development of a friendship that grew with the years.

I knew him best in his maturity, in the years during and after the formation of our firm. Henry himself was chiefly responsible for the idea of the merger, I think. With the death of Victor Stempf and the gradual retirement of John B. Niven, Henry had become the chief figure in Touche, Niven & Company, and was pretty much known to the public as "Mr. Touche, Niven". At any rate, from his vantage point he was quick to see new requirements developing for the accounting profession. When he saw that the broadening demands on the accountant required larger, more widely spread firms, able to give a greater range of service and expertness, he called on me and my associates in Detroit to advocate that our respective practices be joined. That call resulted in the merger of our firms and Allen R. Smart and Company, and is very vivid in my mind. Of course it was the beginning of an intimacy which flowered as we worked together, but even more, of a friendship which grew as we got to know each other in the many problems of joining our practices. Henry was very easy to work with because he put the needs of the firm as a whole ahead of self. In this end we had a high mutual respect and tested friendship.

Perhaps many of our new or younger partners think of Henry Mendes in his years of retirement, as an advisory partner; at annual partners' meetings, warm and friendly and social... giving advice when asked, but on the whole somewhat detached. That was not the true image, which must be of him in the prime of life, vital and alive, a great contributor to the firm's activities and a true friend.