"I missed dinner," I say to Gerald. He's not saying anything to me at the moment because he is concentrating on folding a letter in exact thirds. You can hear the scrape of the paper as the edge tucks into the first fold. I imagine all the molecules of the paper fibers slowly flattening under the pressure of his forefinger as it moves from left to right. The second fold is made, as deliberately as the first. A machine couldn't make a more perfectly prepared mailing item. And there it is, folded and flat and ready for the next part of the procedure, but Gerald is looking at it as though it were something else, like perhaps a not entirely dead small reptile. Outside the apartment there is a hush with a *whoosh* layered over it, the kind you get when there's not too much traffic and a light rain grabbing the occasional tires.

We're in Gerald's apartment, a ground floor garden one on a small side street. The garden is bigger than the apartment. I thought he should enclose part of it, make a solarium or something, but who am I kidding. Gerald can't get move on anything. Gerald is stuck.

The light overhead has only one light bulb working, giving a weak, dull gleam to the pre Civil War candlesticks he acquired that are on the dining table next to the stacks and stacks of tax documents. Gerald does free lance accounting in addition to the regular accounting he does from 9-6 at a firm in New Jersey. Reverse commutes every day on the PATH train. Actually that's how I met him, because he did my taxes. I got on to him through a friend. I hate taxes. I hate preparing taxes even more than I hate paying them.

I'm not a Republican—it's just that my paycheck always looks so forlorn and friendless afterwards, so stripped of possibilities, so --

If I were prepared to be completely honest, that's a disingenuous statement on my part to say I hate preparing them because I have never actually prepared a tax form in my life. My dad used to do it for me. He'd put a wrinkle across his forehead and mutter while the stereo used to whip madly around to the strains of La Traviata or La Boheme and other trilling operas and piece together the sorry array of disorganized receipts I'd managed to collect from the previous 12 months. Or 20 months. I also wasn't that good at keeping the years straight. It also always seemed to be raining when he was doing my taxes. Maybe that was because of typical spring weather, but it sure set the mood. The problem with Dad was he wouldn't do them last minute. He also didn't believe in the extension. Said once you started bending deadlines you got into trouble. Meaning me. If I wanted to have them done for free then I would have to get them to him by March 15. A whole month ahead of deadline. But I couldn't ask Dad, not any more.

"You know," I said to Gerald at our first tax meeting, "my father would always say, "declare everything

--"and claim everything," Gerald broke in. "Of course. That's what you're supposed to do." I'm 5'2 on a good day; He's at least 6 foot 2, broad shoulders, terrifying eyebrows. My father didn't have any eyebrows that you could see, just wispy blond gray things. Gerald looked at me down his arched nose, the kind you'd put on a prize fighter before they broke it in the ring.

"Audrey." Just that, a single word sentence. It didn't sound good. I waited, sure to find out that I was not going to be able to avoid the long arm of the IRS, that this time I

was going to have to pony up money I really didn't have. Favors, patience, but at least I could say I had never asked Dad for a loan; asking Dad for anything was not an option any more anyway.

"You are, by far, the very worst honest person I've ever had to prepare for." Was that good or bad?

"Congratulations, of a sort," he continued.

"But I thought I had claimed too many deductions in the first place." But he went on as though I hadn't interrupted.

"-- and you have been sufficiently charitable if not wise, what with Brazilian rainforests, refugee artists in Sub-Saharan Africa, and the West Side Food Bank, to reduce your check to \$137 and 43 cents. We could have" – and he marshaled his impressive eyebrows at me – "found this out earlier if you had attempted organization and if you'd chosen to contact me prior to April 12." I always make deadlines. I have never missed a plane or a train in my life and I do get the deposit in the bank before it closes so I don't overdraft, although I do come blood-poundingly close at times.

"Wow, altruism for profit," I said. All at once he stopped being this lecturing bureaucrat and smiled.

"Ms. Hilburn, nicely put!" Gerald, I would learn, had a thing for one-liners. So, bingo there I was, out of the frying pan and, into an unexpected friendship. Just the two of us. I found I couldn't share Gerald with my other friends too well. It was awkward enough that time with Sumatra and Nick at the Nouveau Fusion Arts Ensemble performance. He doesn't even text.

Gerald is seated, if you can call it that, in front of an antique writing desk. Not exactly the place for a laptop and modem --sometimes his place feel like an historical reenactment when I'm with him. Actually, I like the desk a lot. It's made of polished wood with lots of nice little drawers, each for dedicated purposes of pens, and paperclips and stamps.

Gerald hooks one heavy finger through the little brass handle on one of these drawers and pulls out a set of cream envelopes with gold edges. Formal and elegant. He inches the box crate he's sitting on over slightly, gets out his pen and writes the address down. I'm getting antsy and start migrating around while he's writing 'Miami Shores'. A scratching noise and then a 'thit' as he pushes the letter inside. The letter-containing envelope is lying down, flat except where the unsealed flap sticks up, expectant. Gerald is immobile, gazing at something beyond my right shoulder, not making a sound. It'sgetting unbearable.

"There was this woman," I say, "heard her on some late night talk show. She's all excited about finally getting married 'cause she's like 37 and her mom says she can't attend. Guess why?" His eyebrow goes into an absolutely perfect V of inquiry. Like a cartoon. Gerald has lots of obscure talents.

"-- she had already bought plane tickets to some tropical vacation place for the same date as the wedding and she couldn't cancel. The tickets weren't refundable! Really! -- doesn't come to her only daughter's wedding. Now that's something to write home about."

It was after my second tax return that we went to Central Park. I got a gourmet take out picnic and met Gerald at the lake above the carousel. It was unusually hot last

spring, everything was blooming like mad and all the wonderful paths that the Park is full of—up hill and dale, under bridges, through little woods-- were exploding in daffodils and magnolias. Squirrels were running over each other, everybody was smiling, three people were playing classical music on cellos—cellos! The roller skaters were doing their sinuous curves. Everything feels possible there and feeling possible always warms me. Against this glorious backdrop, Gerald reached out, holding his red pepper-arugula-Moroccan chicken-baguette in his substantial, meaty hand and with a broad sweep he gestured toward the skyline perimeter of the enormous rectangle that makes up the Park: fancy hotels, elaborate pre-war buildings, museums with towers.

"Fantastic, aren't they, Audrey? From here you get such a great view of the architecture," he said. I could have killed him. Buildings? when all this *life* is around? Now it's spring again and he's not made a move. He's still prevaricating, dodging, ducking.

"Gerald, have you ever *been* to Florida?" Gerald is one of those people that actually prefers winter—he's a damp sponge all summer long. "You could go, you know. Just go down there, be face to face, not just stay in Manhattan forever and think about what should be."

"Why would I do that?"

"Because! Then you could talk to her."

"We don't talk."

"She's your moth--

"---Did you see this," he says, bringing over a vase with shepherds and prancing lambs etched into the silver. "1820's. See the silversmith mark?"

"Ugly," I say and put it back on the mantelpiece. Gerald has a functional fireplace, right in New York City, but he never sets it up. The mantelpiece is marble, yellowish with brown veins all through it.

"It's genuine."

"Not for me." I put my hands up warding off the inevitable, because he knows exactly what I mean. Gerald has already sat down abruptly, with a thud on another packing crate and is looking *arrested* – as much as man of his build can-- like a deer caught in headlights.

There are always a lot of packing crates in Gerald's apartment. It's a good thing that there are because, for someone who is overly invested in furnishings, there usually isn't any available chair to sit down on. He's either receiving antiques or sending them off to get repaired, or thinking about either of the above. The dining table is covered with work, the couch hasn't come yet. I don't think I *believe* in the couch anymore, that it's as made up as Santa Claus. And it's been how many months—8, 9 that he said it was almost ready? Until the couch is right he maintains, he can't start organizing his living room and getting rid of the crates and finally, actually, start living in his apartment.

"You got any food?" I feel like I'm starving, not just hungry.

"V&M?" he offers. V&M is the Venus and Mars diner, way over on 11<sup>th</sup> Avenue. Down at heel, but reliable. No goat cheese, no balsamic, no free range anything. They don't do modern at all. Needless to say, Gerald loves it. And so do I. The owner's wife cooks. Our favorite is mashed potatoes –the real stuff-- and meatloaf. It's good and thick and never disappoints. But there's no time for that now, it's already after 10 and it's not

even on our way. I aim for the kitchen and prowl out of sight for cookies, peanuts... At last I find temporary salvation: a box of stale saltines.

"Ger, when's that couch coming?" I shout in his direction.

"Soon enough. If those people....." I can fill in the rest of the sentence in my head: *'those miscreants who can't follow a blueprint, those fools who declare themselves experts in fine furniture making*... "correct the mistakes." As to the letter, I know what it's is about. I don't have to read it: Gerald is trying for a correction.

It's Monday night and the restaurants are closed in this part of town. It's April 15<sup>th</sup> today, so the deadline to file is tonight. My friends at work file extensions, but it's just not Hilburn tradition. I shouldn't wait until the very last minute, on the knife's edge, like I do and get the thing done with some time to spare, for once. My version of a late New Year's Resolution at Self Improvement. It's way past 10:00 now and I've gone from hungry to blood-sugar-drop starving but a half –eaten deli sandwich is the only thing left in my fridge at home and it's too far away at the moment. I'll scrounge for dinner after my return is in the postbox. The last mail pickups have already been made hours ago in all the mailboxes everywhere. The only remaining option-my favorite of course--is the main post office, which takes up an entire city block and looks like a Court of Justice building. Huge Corinthian columns and dozens of steps worn smooth by countless feet, brass doors and noble inscriptions up on top. It's one hell of a post office and it never closes. You can get anything date-stamped reliably here and the postmark is what we're after, what I'm after anyway, and we have 30 minutes, 33 minutes max left, to actually leave and arrive on time. After midnight it will be too late. My father would never have allowed this. My father is turning over in his grave watching me flirt with

becoming a citizen disaster, but my return is done. I even signed in all the right places the first time around and have secured the check for \$167.37 to it with a paperclip. Signed, sealed, but not delivered. That is because I did not get the necessary papers to Gerald until yesterday.

It's Gerald's third tax return for me. Each time, I pay a smaller amount back to the IRS. Gerald's competence is not in Gerald's favor, because I'm supposed to match the amount I owe the IRS with a dinner out. Pretty soon we'll end up at McDonalds instead of Da Silvano's or other delectable Italian. I tend to find ways to live above my income –it's all in the justification.

"You can't sue her!"

"Why ever not?"

"It—you just can't do that. What's exactly are you suing for, anyway?"

"Life damages, Audrey. Life damages." He sighs.

"Isn't that supposed to come from a lawyer?"

I pick up the newspaper lying out on the counter as I work my way down the wax paper sleeve of nearly weightless crackers. How could anything so insubstantial be so noisy? Pictures of the hurricane in Miami, branches flying through the air and all the telephone wires dead. *"Still no landmines..."* What? That was a misread—no land*lines*.

"Nobody died. Isn't that remarkable for such a big storm?"

"Who died?"

"I said, no one died."

"Where?"

"Gerald! Pay attention." And I crackle the paper at him, pointing at the photo of uprooted things. "Florida!" The letter is still unsealed, the book of stamps nearby.

You could say I owe Gerald for rescuing me every year at the last minute, but this is what I do for Gerald: I get him out. Take him places. So far, this is where we've been: a dance performance where they turned off all the lights and then they strobed the dancers on alternate beats only when they were jumping so it looked like they were airborne... any number of Ethiopian and Tibetan restaurant... two slam poetry performances at the Nuyorican...the International Film Festival -- "Audrey, this is where the Waverly was. A classic theatre. A classic!" "Well, they still show movies. It's the *IFC now--*"... a really bad performance art piece at BGS. (Sorry about that, Gerald) Couldn't disagree with him—people draping slices of salami on each other to a soundtrack of spliced cosmetics infomercials- It's not art! -- You can't say it's not Art, Ger. It's just bad art -No, Audrey, it's a scam! I conceded to its being awful, but the film festival was great. We journeyed out to the Aquarium by Coney Island where he kept commenting on the likeness of the walruses to his relations. Look, there's Aunt Lucia—whiskers and all. --Come on, she couldn't have had that much face hair. --You have no idea how furry an Italian blood line can be." I couldn't tear him away to the roller coaster for nothing, even though he's only ten years older than me, for God's sake.

"Audrey, you'd better get that uptown now. I appreciate your love of the last minute dash, but it's 11:00 and it's raining." He means there won't be any available taxis. But I have a car, even if he prefers to ignore this useful fact. It's not as crazy as it sounds. I actually have a permanent parking spot for it by my apartment in Brooklyn, but that's another story. For a city that is so dedicated to mass transit, there's been a lot of

downtime on the subway this year, especially once rush hour is over. Cars are more useful in New York than you would think. Now is the opposite of rush hour where everything seems to go into suspended animation as NYC melts into midnight. The minutes are dragging, my stomach is growling even after 20 saltines. He pushes my envelope, the IRS one, at me. His envelope is just lying there.

"I'm not going yet. The post office is only 37 blocks away—that's not even two miles. And I'm waiting for you!"

"For what?"

"Forever stamps. What do you think?"

"I should send this certified mail," and he starts peeling off the stamps in time to my insistence. Gerald filed his taxes a month ago. He always gets a refund, but he never tells me how much.

It's raining harder now. All of a sudden it isn't funny anymore this dashing at the last minute. I really could miss the deadline. I have to stop living like this—I feel childish and stupid and want one of Dad's bad cups of Nescafe if I can't have Dad -- but wishing doesn't do anything. It's not real. Crying makes everything too real, which is why I don't. Not even at the funeral.

"Don't rush me," says Gerald. "I have to evaluate this. Even if I send it certified they can't *make* her sign for it, that could be the same as sending it regular and have it go astray. I couldn't be *sure*. If she didn't answer I wouldn't know if it was because she didn't receive it or didn't read it." Gerald has been working his way up to this moment as long as I've known him. One thing I've realized over the past few years is that you have to make deadlines that you'll actually pay attention to. Gerald totally believes in the

April 15th, even though he files plenty of extensions for his clients. But not for him or me. I had coaxed him into agreeing to do something about his situation by using the same deadline as taxes. Which means his deadline is my deadline and I need to go. Now!

"You have to come with me to watch the car. You know I can't leave it. I can get a certified mail form for you while I'm there." He's thinking that that means it will be April 16 before the letter is mailed certified...If he mails it tonight regular, then.... If he waits till morning, indecision is going to bury him.

"Now, or" — I rattle the keys at him. "You are going to come with me. Mail it now, whatever it is you've actually got there. Do something."

"How is it that for someone who only weighs 100 pounds soaking wet you sure can push your weight around?"

"Stop trying to act offended. You're just trying to get out of it!" He pushes off the packing crate when I say that, stands up and his eyes grow cold and hard.

"Audrey, you *should* try to get *out* of something. You are always trying to get *into* something and that something is usually a mess." It's the most he's said all evening.

"And this?" I gesture grandly to his apartment that is still waiting to be lived in. I can cop some of his moves. "None of this is going to get better because of a perfect couch. You have to talk to her, not make some perfectly-worded challenge." Gerald grabs me by the shoulders like you would a child you were going to discipline, then leans towards me as though -- as though he were going to kiss me? I make a decision. I am not going to be delicate about this anymore.

"If you bring a lawsuit-- if *that's* the letter you've decided to write, you're making such a big mistake. It's like when I was trying to get you on the roller coaster— it's fun

because you know you're not going to fall all the way, you're not going to actually hit ground and lose everything. Falling is a whole lot sweeter than landing!" Gerald lets his hands drop and his eyes go back to simply being fierce and his mouth crimps down into a line like he's just made a decision too. Then suddenly he's jovial and looks like he's finally glad to see me this evening, takes the cracker wrapper out of my hand and lays it down.

"Come, button up," he says as though I have not been standing there forever with my coat still on. And all of a sudden we're actually moving and grabbing our outside things, apartment doors and building doors opening, closing, and locking behind us as we emerge from the tiny warm inside and face into the big, spitting wet of the world.

Gerald, with the objects of our separate missions tucked under his arm, thrusts open his huge black umbrella over the two of us because mine naturally is broken already, third one in two months, at 5 dollars a pop you get what you pay for. I know, I know, Dad, but if they don't break I'm going to lose them anyway. Who wants to spend money they don't have on something they know they're going to lose?

Two blocks later we get to the car. It's Dad's car. The handles always stick. I wrench the door open on the fourth or fifth try but the tug makes me drop what I'm balancing and my purse springs open, spilling everything. The rain is pelting; Things are not going well at this precise moment. Half of the items on the cement should not be getting wet at all like the sugar packets or the Kleenex, or my high school copy of Oliver Twist. That Oliver had a difficult wet city to deal with too.

"Who says we don't have monsoons in New York," says Gerald as he eases himself in. "Thankfully we can rely on the intrepid U.S. mail 'Neither snow, nor rain, nor heat, nor gloom of night will stay these couriers

-- "or you and me" I cut in.

"from their accustomed rounds." I get out of the tight squeeze parking space in only 2 turns thanks to the fantastic turning radius of Dad's Honda CRX -- and off we go, gearing up for a segue into Eighth Avenue to join in the city's inexorable need to keep moving without or without a true destination in mind. One street after another recedes as I negotiate us ever closer to 33<sup>rd</sup> Street, no taxis in sight. Gerald doesn't keep a car, and the way he clutches the grab bar makes you wonder if he's one of those New Yorkers who never bothered to learn to drive, that he doesn't even have a license or something. I don't know why he panics so, I've only ever had one fender bender since I've known him and that wasn't my fault. Really.

Five blocks, ten blocks, it's 11:35, we hit traffic on Monday at midnight. Some enormous truck could not form itself into the bends required to enter a small side street. We are stuck.

"This is not good, Ger." Six light changes. We're still not moving. Now it's 11:46. Finally Gerald relaxes his grip from the bar and starts monologue-ing loudly about food options.

"Not now," I yell, pulling into the next lane at last, jumping the red light just a little but it's enough to get us out and into the Postal Zone. There are scads and scads of white cars and of course official trucks, all belonging to the U.S. Mail. There isn't a legal blank space anywhere. Ta Da! There's a fire hydrant one block past the P.O., only a

block away. 11:52. He's got to sit in the car while I get my tax return up and into the box and fend off over-zealous parking cops. A parking ticket of that magnitude would wipe out my refund. I can't afford it. I can't afford the car either –or anything actually.

"This will be five minutes. Wait till I get the umbrella open, I'll come around." I shove the umbrella before me like a weapon, bolt out the car and around to the passenger side to Gerald who's holding both envelopes. He looks bleak.

"I don't know Audrey. I don't know if it's the right one." For a second I think he's talking about the post office.

"Jesus, G. Where do you think we are? Just give them to me!" I yank the envelopes and dash. One block up and many marble steps later I am in front of the door but the lights are dim—I thought it was the rain. The door is locked tight. I try another and another door and they're locked. I run down the steps halfway and go down the 33<sup>rd</sup> street side. Safety lights are on in the corridors, no people inside. I am not computing this. A uniformed guard materializes out of nowhere.

"What's going on?"

"Closed."

"But it's always open!"

"Naw, they change it, few months ago. Not enough business. Internet. Changing times. Closes 10 clock now." he says. I can't believe the Post Office has let me down!

"Come back at 8, it be open then." Without the postmark my taxes are late. I've always made Dad's deadline. This was one thing I'd promised Dad I would do for him and I've let him down. I'm suddenly so thin and tired and lean my forehead against the

wet door. Someone is shouting something. Someone is always shouting something in New York, even at midnight in a cold spring rain.

"Give me my letter back!" It's Gerald. Splattered with raindrops, coming up behind me at the top of the steps, grabbing his letter out of my hand, breathing hard. "If she doesn't respond then I won't have anything left. I can't risk it."

"It doesn't matter. Can't send anything now -ask him."

"Is closed. You peoples come back tomorrow. Go on, now." The guard is annoyed.

"Gerald! " I say, realizing. "You left the car!" I look down the block to the space where I had left Gerald in Dad's car and there's nothing. No one's putting a ticket on the windshield because there's no car. The 1998 CRX with the best turning radius ever.

"Did you leave the keys in it?"

"Of course not!"

"Geraaald! How could you leave the car!"

"I didn't think it would matter at midnight." Gerald is suitably horrified at least. "Actually—to use your favorite word- I wasn't thinking about anything except reaching you."

I am flying down the steps, looking everywhere and all of a sudden I see it, a white car on a tow truck down West 33<sup>rd</sup> street. It's far away, but I know it's mine. How could they possibly have moved it that quickly? When Gerald catches up he hands me my keys.

So there we are. Up the wazoo. Not much of a paddle to steer with either. We missed the deadline, Dad's car is off to jail, and I am sadder than I can stand, sadder than

I was at the funeral. It's pouring rain, everything I am wearing is extremely damp, and I miss Dad in the middle of my stomach, in the back of my neck, everywhere. I am weeping and sobbing like a reservoir, not ready to lose the last bit I had of him.

"So much damn water," I say.

"Come on, Audrey. Let's get you out of this." The shiny black street is now filled with swishing yellow cars, like a rogue band of cruising fish in an undersea highway. Magically, there are taxis everywhere: Dozens of taxis and half of them are available. One stops at the behest of Gerald's tall, solid figure with its equally commanding arm. In we climb and soon I am not sobbing anymore, just sodden and washed out. I accept that a million people probably file for extensions. Gerald is back to his old self except a gentler one than I'm used to, giving the cabbie meticulous directions to V&M which is off one of those random streets that don't conform to Manhattan's grid pattern.

"No need to go to the tow pound now, you have to give them cash anyhow. I'll get it and take you in the morning. I owe you that much. After all," he looks at me archly, "I am getting a refund."

"Why do you know about the tow pound?

"There are things you know when you have lived somewhere long enough." I'm on to him.

"Oh my God, you used to have a car and it got towed?" I punch his shoulder. "You do drive!" He's holding the letter and it's just a big smudge of ink. "Can't read the address anymore."

"I know. I 'm taking it as a sign." He pockets it dismissively in his trench coat pocket, crumpling the beautiful stationery.

"Ger, what's really in the letter?" I ask, though of course I know, don't I?

"Doesn't matter." It doesn't, not right now, and I know he's going to change the subject. For once I'm not going to try and stop him.

"Mashed potatoes?" he asks.

"And gravy." Late as it is, I'm not ready to go voyaging back to Brooklyn to my wrong-side-of-Park-Slope apartment share just yet. Gerald puts his arm around my shoulders. I put my arm around his waist which is as high as I can reach and we stay side by side like that—comrades--as we roll through the streets towards Venus and Mars.