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By Corey Kilgannon

Ba-Doom Sss: Did You Hear The One...

The Setting A group of aspiring comedians trading punch lines from yesteryear, at a stand-up comedy class for the elderly at Intermediate School 44 on West 77th Street. The instructor of the Sunday class, sponsored by the Jewish Association for Services for the Aged, is Tim Davis, who also teaches at Stand Up New York, the comedy club on West 78th Street. But last Sunday, Mr. Davis learned a thing or two himself about old-school comedians.

The Buzz After the students finish their brown-bag lunches at their desks, class begins. "I've read hundreds of books on the old-time comedians," Mr. Davis tells them, "but you people grew up with them."

Lillian Lober, who lives on the Upper West Side, nods and reminisces about "the three B's."

"Benny, Burns and Berle," she says. "Who's better than that?"

Those were the days, Mr. Davis agrees. "Letterman and Leno haven't learned yet," he says. "They want all the laughs. Jack Benny taught Johnny Carson that you don't have to get the laugh yourself. If your guest gets it instead, your show's still funny."

When Mr. Davis mentions his favorite comedian, Fred Allen, there is unanimous murmur of approval. When he tries to recall a character Mr. Allen created, the students, without missing a beat, respond in unison: Colonel Blackhorn.

Some say that in comedy, timing is everything. During a lull in the proceedings, an elderly man, elegantly dressed in a three-piece wool suit, overcoat and fedora, makes his way into class using a four-pronged cane. He carefully fits himself into a small desk. Presumably he is joking when he wonders where the inkwell is.

Each Sunday, students riff on a given topic, and this day, it is jewelry. Ms. Lober tells a tale of inadvertently tossing her jewelry down the garbage chute. To find it, she says, she waded through a heap of garbage looking for the D'Agostino bag tied in her trademark way. "I try to be very neat about my garbage," she says, looking puzzled as the group howls.

Elaine Gould, an antiques dealer from Howard Beach, says she had an ex-husband who was a comedian. "He wasn't so funny when we were married," she says. "We were

married seven years after a very short courtship, and he only began giving me jewelry after we were divorced."

When someone calls her gullible and offers to sell her a bridge, she reaches for her upper teeth and says, "I've got a bridge to sell you."