PAGE 1 | NOVEMBER 9, 2023 THE HEBREW WATCHMAN | hebrewwatchman.com

DON'T MISS AN ISSUE. SUBSCRIPTION FORM ON PAGE 3.

Hebrew Watchman

SERVING THE MEMPHIS JEWISH COMMUNITY SINCE 1925

HEBREWWATCHMAN.COM 25 CHESHVAN, 5784 NOVEMBER 9, 2023 VOL. 102, NO. 8

It's Back - Join Memphis Jewish Federation for Super Sunday on Nov 12

Federation is bringing back a reimagined Super Sunday in recognition of our community's need to come together and actively support the Annual Community Campaign, the Israel Emergency Campaign, and advocate for Israel.

Super Sunday will be held in the MJCC Belz Social Hall from 9:30 a.m. – 1:30 p.m. on Sunday, November 12. Visit tinyurl.com/MJFSuperSunday to register for your shift. For more information, email jlansky@jcpmemphis.org or call 901-767-7100. Super Sunday is open to all community members who want to make calls and/or participate in Israel advocacy activities.

"The number of gifts we've received for the Israel Emergency Campaign has been astounding," said Scott Notowich, Federation Board chair. "Our supporters have gone above and beyond for Israel and are also ready to raise funds for our Memphis Jewish family. We know there is strength and purpose in coming together."

In recent years, Leadership Sunday has been an opportunity for Jewish leaders from our synagogues, Jewish day schools, and social service agencies to make calls for Federation's Annual Community Campaign.

"In this historic and difficult time for our Memphis Jewish community, Federation is transforming Leadership Sunday into Super Sunday," explained Director of Development Judy Lansky. "We look forward to including community members in our efforts this year as we gather our whole community in solidarity."

Along with making calls, Federation is offering activities to raise awareness for Israel. We will write letters to our elected officials, send care messages to Israeli soldiers and bereaved Israeli families, and send video messages to our friends in our sister city, Shoham.

We will also help our middle school students making and selling friendship bracelets to raise funds for Israel. Yard signs, blue ribbons and WeStandwithIsrael rubber bracelets will be available.

The mission of Memphis Jewish Federation is to develop a vibrant and sustained Jewish community in Memphis, Israel, and throughout the world. Federation helps nourish



"Scan this QR code to register for Super Sunday on November 12."

Jewish life through community grants, programs for the Memphis Jewish community and by supporting Jews in Israel and throughout the world. To learn more, visit jcpmemphis.org/federation. **HW**

Congressman Kustoff and Governor Lee Visit MHA-FYOS



Jessica Baum Sukhodolsky, Shelby Baum, Congressman David Kustoff, David Winestone and Lee Baum

By Jessica Baum Sukhodolsky

On Monday, October 30, Margolin Hebrew Academy-Feinstone Yeshiva of the South welcomed Congressman David Kustoff and Governor Bill Lee to the school. During their visit, Congressman Kustoff and Governor Lee voiced their unequivocal support for Israel and praised the school's security measures, declaring that strong safety procedures have become even more critical in light of the Israel-Hamas war and the ensuing rise in antisemitism around the world.

The MHA-FYOS Board of Directors,

students in grades 7-12, and community rabbis and lay leaders gathered in the Irby and Bernice Cooper Beit Midrash to hear from the Congressman and Governor.

Congressman Kustoff opened his address by stating "I think about how we all went to bed on October 6, and how the world changed when we woke up on October 7. For me in Washington, it's important to show the nation and the rest of the world that the United States stands with Israel."

Kustoff shared that just days ago, he helped lead a resolution in support of Is-



Rabbis, school and community leaders

rael and spoke on the House floor in favor of the measure, which passed by an overwhelming majority. He also said he is opposed to calls for a ceasefire in the fighting and that the priority should be the release of an estimated 240 hostages taken by Hamas in the October 7 attacks.

Governor Lee began by declaring his unwavering support for Israel, then implored everyone in attendance to be steadfast in their activism for the Jewish state.

"As difficult as it may be to look at the events that occurred on October 7, what's more inappropriate is to turn away from those events," he said. "The reason we should never turn away is that it's happened before, with tragic outcomes. The world is watching. It is important that those who support Israel raise their voices."

Both Kustoff and Lee stressed the importance of keeping our schools and religious institutions safe during the recent rise in antisemitism and vowed their continued support for federal and state aid for increased school security measures.

"We want parents, when they send

(See MHA/FYOS Page 2)

We Stand with Israel.

There is still so much to be done to help the Israeli people, and Federation is here to help shine a light, provide resources and foster hope. Donate using the QR code. You can also send a message to our brothers and sisters in Shoham, our Israeli sister city by emailing shoham@jcpmemphis.org, and visit our office to pick up campaign yard signs, yahrzeit candles, We Stand with Israel bracelets, and blue ribbons.



MHA/FYOS...

(Continued From Page 1)



MHA/FYOS Executive Director Brandi Flack leads a tour of the school for the govenor, congressman, school administrators and lay leaders.

their children off to school, to feel safe, and that they are going to be educated and not have to worry about acts of violence," Kustoff said.

Brandy Flack, MHA-FYOS executive director, said during the event that the federal Nonprofit Security Grant Program (NSGP) and the Tennessee House of Worship Grant, which Congressman Kustoff and Governor Lee have championed, helped finance the school's security upgrades, like a new door with access-control locks, security cameras throughout the campus, and a BluePoint emergency response system.

Prior to their addresses, Congressman Kustoff and Governor Lee toured the school with school administrators and lay leaders, where Ms. Flack highlighted the new security enhancements.

Ms. Flack shared, "In September, I had the privilege of addressing the Senate Appropriations Committee and other esteemed Congressional leaders, advocating for funding for the NSGP. I would like to extend my heartfelt appreciation to Congressman Kustoff for taking the time to meet with representatives from SCN and me, attentively listening to the security concerns of our Jewish communities."

While addressing the crowd, MHA-FYOS Head of School Rabbi Yisroel Weiner said, "This is a once-in-a-lifetime type of event, and we are very fortunate for the opportunity. I would like to thank Shelby Baum and the Winestone family for reaching out to Congressman Kustoff to arrange today's visit in memory of their father, Ted Winestone. Thank you also to all of our board members who were in attendance today, including Pace Cooper and others who helped make today possible."

Jessica Baum Sukhodolsky, MHA-FYOS director of engagement, added, "My grandfather, Ted Winestone, lost his entire family in the Holocaust, because no one would speak up for them. He would be heartened to know that our state and great nation have leaders like Congressman Kustoff and Governor Lee, consistently voicing their unwavering support for Israel and the Jewish people."

MHA-FYOS Board President Dr. Deena Davidovics echoed the sentiment.

"This is very personal for us, as while we are physically distanced from Israel, our hearts and minds are very close indeed," she said. "Many in our community have family members in Israel now, and many of our alumni are studying or living in Israel in the midst of the current turmoil. Numerous MHA alumni are serving in the Israeli Defense Force fighting to protect Israel and to bring home the over 200 hostages who are still being held by Hamas. As we sit here today in Memphis, Tenn., as American Jews, we are comforted to know that we have representatives in our state and federal government advocating for us, our families, our global community, and our Jewish future." HW

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Memphis Candlelighting Time

Erev Shabbat, Fri. Nov. 10, 2023 / 26 Cheshvan, 5784....... 4:39 p.m. Havdalah, Sat. Nov. 11, 2023 / 27 Cheshvan, 5784 5:36 p.m.

Weekly Torah Portion: Chayei Sarah

Russia: Israel has No Right to Defend Itself Against Hamas

(JNS) – Israel does not have the right to defend itself. Russia's representative to the United Nations said last Wednesday.

The United States and its allies are hypocritical for talking "about Israel's alleged right for self-defense, which, as an occupying state, it does not have, as was confirmed by the [U.N.'s] International Court [of Justice] consultative ruling in 2004," Ambassador Vasily Nebenzya told a LLN General Assembly

special session on the Israel-Hamas war.

Israel declared war on Hamas after thousands of terrorists from Gaza stormed across the border on Oct. 7, murdering at least 1,400 persons, wounding more than 5,000 others and taking more than 200 captives back to Gaza. The atrocities included rapes, beheadings, burnings, mutilation, torture and desecration of corpses.

The ICL's 2004 advisory opinion stat-

ed that Israel could not invoke an inherent right to self-defense under Article 51 of the U.N. Charter against any threat coming from an "occupied" territory that Israel controls.

However, Israel ceded control of the Gaza Strip in 2005, and it is governed by the Hamas terrorist organization, which has sworn to destroy Israel.

Last week, Russia and China vetoed a U.S.-sponsored U.N. Security Coun-



Permanent Representative of Russian to the U.N. Vasily Nebenzya. Source: Wikimedia Commons.

cil resolution condemning Hamas and calling for "humanitarian pauses" in the fighting between Israel and the Palestinian terrorist group in Gaza.

A Russian resolution was also rejected that denounced Hamas but also condemned "indiscriminate attacks" on civilians in Gaza and called for an immediate "humanitarian ceasefire."

It was the second Russian resolution on the Israel-Hamas war that was rejected. HW

MOVING? PLEASE LET US KNOW BEFORE YOU GO! 901.763.2215

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ESTATE PLANNING AWARENESS MONTH

By Benjamin I. Wachtel, Esq. and David L. Mendelson, Esq.

October served as America's annual "Estate Planning Awareness Month." This tradition was initiated due to the surprising fact that some 67% of Americans currently have no Estate Plan in place. In our experience, the reason many Americans fail to plan is due to a general lack of education and misunderstanding as to what estate planning does and the disparate outcome for individuals and families who establish a plan before something happens compared to those who do not.

On a very simple level, an Estate Plan serves as a set of instructions regarding how one wants his or her affairs handled in the event of incapacity or death. In Tennessee, those documents typically consist of a Living Trust (a "Trust"), a Will, a Property Power of Attorney, a Healthcare Power of Attorney, a Living Will, and a Health Insurance Portability and Accountability ("HIPAA") Authorization.

If one does not have a Will, then Tennessee's intestacy (intestate means death with no Estate Plan in place) laws will govern the distribution of assets at death. After a probate case, by law, only a limited portion of remaining assets would go to the surviving spouse and the remainder would go to children, without regard for the specific needs of the individual recipients. If one dies intestate, or with just a Will and not a Trust for that matter, then one's estate will go through

the public probate process. Throughout the probate process, otherwise private information about the nature and extent of assets, creditors to whom the decedent owed money and the beneficiaries of assets are divulged and are forever accessible public record. Thus, to clarify a common misunderstanding: Willbased Estate Plans go through probate court at death in Tennessee.

In Tennessee, Trusts provide the solution to the probate issue and, if properly funded, allow beneficiaries to forego the probate process altogether. The Trustor creates a Trust and appoints a Trustee to administer the Trust without court intervention.

Trusts also protect against incapacity by giving a successor Trustee power to make distributions from the Trust upon incapacity. Due to cases of fraud, institutions more readily recognize a successor Trustee acting on one's behalf than an agent under a Property Power of Attorney, but the Property Power of Attorney, but the Property Power of Attorney plays an important role in one's Estate Plan as well. Property Power of Attorney enables one to appoint an "Agent" to act on the incapacitated individual's behalf concerning financial affairs.

A Healthcare Power of Attorney enables one to appoint an agent to make medical decisions for the individual in the event they are unable to do so.

A Living Will expresses wishes regarding end-of-life decisions. Without



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this document memorializing end of life wishes, doctors and medical professionals must keep one alive even if there is no reasonable chance of recovery.

The Health Insurance Portability and Accountability Act mandates that healthcare providers protect healthcare information and keep the information confidential. While that generally makes sense, sometimes others need access to that information, especially the fiduciaries nominated to act upon incapacity. A HIPAA Authorization allows one to appoint one or more individuals to access or receive protected health information.

All in all, Trusts contain flexibility, provide for continuity, avoid probate, and allow the Trustor to include protections for beneficiaries. It's rarely wrong to create a Trust, but the Trust cannot complete the job alone. The Trust needs the ancillary documents described herein to ensure the plan is complete and thorough to fully protect the individual and family in the event of incapacity or death. **HW**

The MJCC Larisa and Ben Baer Senior Adult Club Happenings

Senior Art Class with Sarah Nowlin Rescheduled to November 16



Sarah Nowlin

Because of a scheduling problem the program originally scheduled for November 1 has been rescheduled to November 16.

On Thursday, November 16, the seniors will have a special art project with Sarah Nowlin. Sarah will help the group create a special Interactive Art Collage. Sarah's visual arts workshops are designed to put everyone at ease and encourage exploration, whatever a participant's art background may be. Groups work together to co-create artwork with the entire group, layering materials and colors on one piece. Surprising collages of vibrant shapes and expressions emerge, wowing the participants. Please make your reservation for lunch and to join in this terrific art project.

For reservations, please contact Adult Services Coordinator Steve Kaplan at 901-259-9220 or email stevekaplan@jccmemphis.org, or call the front desk at 901-761-0810. **HW**

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PAGE 4 | NOVEMBER 9, 2023 THE HEBREW WATCHMAN | hebrewwatchman.com

Full Text: Biden's Response to Rabbi-Heckler about Ceasefire

(JNS) – The White House released the full text of U.S. President Joe Biden's remarks at a Nov. 1 evening campaign reception at the Minneapolis Event Center in Minnesota. During the president's speech, which began at 6:09 p.m. local time, a heckler who identified as a rabbi demanded a ceasefire. Biden not only answered the person's question, but said that the person should not be removed from the event. Below is the relevant portion from the official White House transcript, edited very lightly for style.

Biden: ... But you know – and I wasn't going to run again. I was going to write a book and set up an institute. I was a professor at the University of Pennsylvania, and they – the Biden Institute and the Domestic Policy Institute at the University of Delaware. And – and I – that's what I was going to do.

But then along came Charlottesville. Remember, Charlottesville, Virginia – what happened? Well, I was about to announce that I stay – that I was staying right where I was, when I was – you know, and you remember what happened. Those folks came out of the woods in the fields with torches – torches, singing the same anti- chanting the same antisemitic bile that was chanted in Germany in the early 30s, accompanied by the Ku Klux Klan. Not a joke. And a young woman bystander was killed.

And the previous president, who is seeking the job again, was asked what he thought about it. You know what he said? He said, "There are very fine people on both sides." "Very fine people on

both sides "

When I heard that, I knew I couldn't – **Audience member:** Mr. President, if you care about Jewish people, as a rabbi, I need you to call for a ceasefire right now.

(Cross-talk.)

Audience member: Sit down!

Audience member: Get out! Get out! **Biden:** No, no, no, no, no, no, no. No, let –

Audience member: (Inaudible) Palestinians and Israelis have died. Please explain to me why.

Audience member: Ma'am, you need to leave the event.

Biden: Let – if you'll be quiet, I'll answer your question.

Audience member: I would love for you to answer my question, please.

Biden: I think we need a pause.

Audience member: A pause?

Biden: Yes, a pause, for –

Audience member: What is a pause? **Biden:** A pause means give time to get the prisoners out. Give time – (applause).

Audience member: (Inaudible.) If you're clapping for a ceasefire, (inaudible) –

Biden: No, don't – don't – look – **Audience members:** Four more years! Four more years!

Audience member: Ceasefire now!

Biden: No, no, no, no, no. No, it's okay. It's okay.

Audience members: Four more years! Four more years! Four more years!

Biden: It's okay. I under – I under – don't – just let her stay in.

Audience member: (Singing.) *Cease-fire now. Ceasefire now. Ceasefire now.*

Biden: Well, but what happened was we ended up, when those folks came out of the woods, like I said –

Audience member: Ceasefire now. If you care about life, sing with me. (Singing.) Ceasefire now. Ceasefire now. Ceasefire now.

Biden: Well, I understand her emotion. I really do.

And, you know, I've – I'm going to say something that's both revealing and self-serving at the same time. I'm the guy that convinced Bibi to call for that ceasefire to let the prisoners out. I'm the guy that spent all the time talking to El-Sisi to let him open the – open the door into Egypt. I'm the guy who spent – (applause). And I've met – and I've met with the War Cabinet. I met with –

And I – I'm one of these guys – from the very beginning, I was – for what it's worth, I was raised by what the Jews call a righteous Christian: my dad. My dad was one of those guys who came home from work and would, before he went back to close the shop, my dad would talk about how we had - how - he didn't understand why we didn't bomb the railroad tracks into the - into the concentration camps. My dad couldn't understand why the Jews in that boat were not allowed in. My dad talked about silence being complicity. My dad was one of those guys who was that - just that kind of man.

And, you know, I learned from him. Matter of fact, you know, silence is complicity. And the fact of the matter is: From the time each of my children and grandchildren reached the age of 14, the first thing I did on their 14th birthdays

– I put them on a plane and I took them to Dachau one at a time – one at a time. Because I wanted them to see.

You walk through that gate in Dachau, saying it will "set you free." But the beautiful homes all along that fence line – the idea no one could have lived there and not known what was happening.

Silence is complicity. I wanted them to understand they had to speak up.

But, folks, this is incredibly complicated for the Israelis. And it's incredibly complicated for the Muslim world as well.

I support a two-state solution, and I have from the very beginning. (Applause.)

But I can thoroughly understand the emotions, both on the Palestinian side of this argument and on the Jewish side of the argument.

But, folks, do – the fact of the matter is that Hamas is a terrorist organization, a flat-out terrorist organization. (Applause.)

And – well, I'm – I better talk about what I was going to talk about. (Laughter.)

But the point is that, you know, when those folks came out of those woods, I knew I couldn't sit on the sidelines anymore. I really mean it. Because the president of the United States had just drawn a moral equivalence between those who stood for hate and those who stood against hate. That's what he did back when – in Charlottesville.

You see, I really do believe, as my father taught me, silence is complicity. And I wasn't going to be silent. So, I ran. **HW**

Israel Tells its Citizens to 'Reevaluate' Travel and Not Wear Jewish Symbols Abroad



Women enter a Jewish restaurant in central Athens, March 28, 2023. Greek police sources said they arrested two men who targeted the building. Credit: Angelos Tzortzinis/AFP via Getty Images By Ron Kampeas

(JTA) – Noting a sharp rise in antisemitic attacks and expression since Hamas launched a war against Israel on Oct. 7, the Israeli government advised its citizens not to travel overseas and, if they did so, to avoid outwardly displaying that they are Israeli or Jewish.

"Given the magnitude of this, the National Security Council recommends reevaluating the necessity of foreign travel," a government warning issued last Friday said, after listing examples of increased risk for Israelis and Jews, including attacks on Jewish institutions and protests in countries that the country has not previously considered dangerous.

"The National Security Council and Ministry of Foreign Affairs have identified a significant rise in antisemitism and anti-Israel incitement, alongside life-threatening violent attacks on Israelis and Jews around the world," it said. In particular, it specified several areas as dangerous: the Middle East, Arab coun-

tries, the region surrounding Iran and the North Caucasus. Last week, a mob stormed an airport in Dagestan, a majority-Muslim republic under Russian jurisdiction, as a flight from Israel arrived.

Notably, it specified that Israelis should exercise caution around Jewish institutions. "Jewish communities, religious and community establishments (synagogues, Chabad centers, kosher restaurants and Israeli businesses), Israeli delegations, and airports with flights to and from Israel are key targets for protests and attacks by antisemitic groups," it said.

If one must travel, the advisory said, travelers should avoid "openly displaying Israeli and Jewish symbols and features."

It also advised "checking whether there have been anti-Israel protests and violence at your destination, including countries for which no travel warnings have been issued." **HW**

Hamas Official: We Will Repeat Oct. 7 Until Israel is Annihilated



Hamas politburo member Ghazi Hamad on Lebanon's LBC TV, Oct. 24, 2023. Source: Screenshot.

(JNS) – Senior Hamas official Ghazi Hamad told Lebanon's LBC TV on Oct. 24 that the terror group would continue to carry out massacres like the one it carried out in southern Israel on Oct. 7 until the Jewish state is destroyed.

"Israel is a country that has no place on our land. We must remove that country because it constitutes a security, military and political catastrophe to the Arab and Islamic nation, and must be finished," said Hamad, according to a translation of the interview provided by the Middle East Media Research Institute.

"We are not ashamed to say this, with full force," he added.

Israel's existence was "illogical," he said, adding, "The existence of Israel is what causes all that pain, blood and tears."

"The Al-Aqsa Flood [Hamas's name for the Oct. 7 mass terror attack] is just the first time, and there will be a second, a third, a fourth, because we have the determination, the resolve and the capabilities to fight," said Hamad.

He reiterated Hamas's false claim that the terror group had not intended to harm civilians, stating that the Oct. 7 assault had been "complicated." With regard to Israel's response to the massacre, which has caused the deaths of many civilians in Gaza, Hamad said, "Will we have to pay a price? Yes, and we are ready to pay it. We are called a nation of martyrs, and we are proud to sacrifice martyrs."

Hamad's remarks echoed those of Hamas leader Ismail Haniyeh, who said in an address broadcast by Lebanon's Al-Mayadeen on Oct. 26 that "the blood of the women, children and elderly [...] we are the ones who need this blood, so it awakens within us the revolutionary spirit, so it awakens with us resolve."

Hamas, according to Hamad, are "victims of the occupation. Period." Therefore, he said, "Nobody should blame us for the things we do. On Oct. 7, Oct. 10, Oct. 1,000,000 – everything we do is justified."

On Oct. 7, Hamas forces invaded southern Israel under the cover of massive rocket barrages, killing at least 1,400 people, the majority of them civilians, including women, children, the infants and the elderly, and wounding more than 5,000. More than 240 people were taken back to the Gaza Strip as hostages. **HW**

NOV 12 2023 9:30 am - 1:30 pm MJCC

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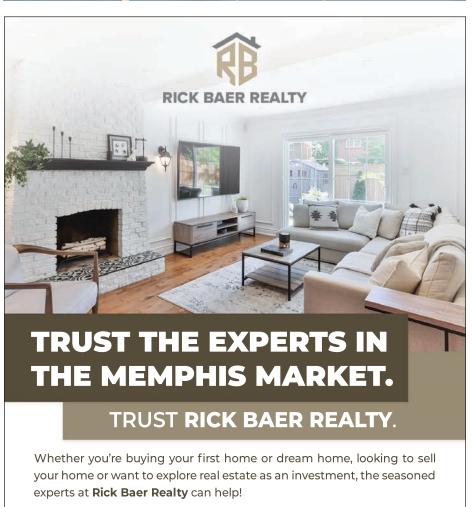
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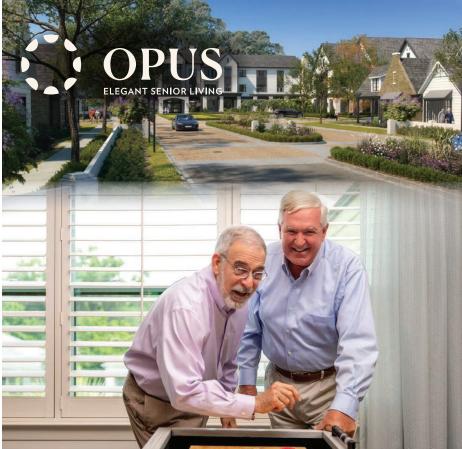
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A Successful 3rd Annual MJCC Pickleball Palooza



Above: Pickelball Palozza players. Below FJFS volunteers



The Memphis Jewish Community Center recently held its 3rd Annual "Pickleball Palooza" series to benefit the Wendy and Avron B. Fogelman Jewish Family Service. With overwhelming community support, thousands of dollars were raised to benefit the social services and programs provided through Fogelman Jewish Family Service!

A highlight of the weekend was "Dinks & Drinks" on Saturday night, where party goers enjoyed the tunes of DJ Wurz while playing pickleball and bidding on wonderful items in a silent auction, which included signed Grizz and Tiger memorabilia, designer jewelry and gift cards from popular restaurants and Memphis attractions. In addition to the over 30 sponsors and many in-kind donations of silent auction items and raffle prizes from local businesses, special thanks are due to Robin and Billy Orgel who once again subsidized the pickleball professional and Highland Capital Management for their support as ACE level sponsor.

Other sponsors included: SMASH level: The Best Times, Adams Keegan, Sharon and Michael Goldstein; KITCHEN level: Lubin Property Management, Siskind Susser, Dream Vacations, Kaufman Shoes, Opus, Janis and Pat Finan, Jan and Marc Hanover, Patti and Bill Weiss, Suzanne and Scott Baum, Laurie and Elkan Scheidt, Erin Ostrow, Betsy and Steve Libby, Karen and Jody Franklin, Bill Hogue, Kimberlee and Scott Strome, Bunny and Jeff Goldstein, Janice and Jimmy Ringel; PICKLER level: Karen and Doug Karmel; DINK level: East Memphis Orthopedic Group, Marcia Ann and Mike Weiss, Susan and Larry Weiss, Debra and Stuart Lazarov, Jill and Scott Notowich; FAN level: Louise and Jerry Sklar, Everett Pidgeon, Sandy Goldstein, Jan and Marc Reisman, Hallie and Marc Charney, Stacy and Jeremy Siegler, Leigh and Danny Mansberg, Jill and David Buring, Margo and Todd Gruen, and Scott Segal.

"It has been really exciting to see the series grow since our first one" said MJCC Assistant Director Rosalyn Knox. "It is always inspiring to see our community come together to support Fogelman Jewish Family Service, which is such a worthy cause."

Judy Goldberg, MJCC development director echoed that adding, "We couldn't do it without the support of our chairs, Karen Franklin and Betsy Libby and their amazing committee: Risa Baer, Molly Bernatsky, Hallie Charney, Bari Eiseman, Lisa Frisch, Karen Karmel, Amy Kirshbaum, Wendy Lindy, Laurie Scheidt, and Stacy Siegler. A big thank you also goes out to the all the Fogelman Jewish Family Service volunteers, who are our unsung heroes!"

The Wendy and Avron B. Fogelman Jewish Family Service provides services and support to the most vulnerable individuals and families in the Memphis community through a variety of social service programs including: special needs support, senior case management, transportation, counseling, meal delivery and emergency financial assistance. If you or a loved one is in need of help, please call Wendy and Avron B. Fogelman Jewish Family Service at 901-767-8511. **HW**



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PAGE 8 | NOVEMBER 9, 2023 THE HEBREW WATCHMAN | hebrewwatchman.com

All Eyes on the Earnings Picture

Provided by Mike Stein, Managing Director - Investments, Wells Fargo Advisors

Questions for Mike? You can reach him at 901.761.8151 or Michael.Stein@WellsFargoAdvisors.com • fa.wellsfargoadvisors.com/michael-stein

Publicly traded companies are required to disclose their financial performance to regulators and shareholders on a quarterly basis. News organizations and investors pay close attention to these reports because they tend to impact stock prices, with strong earnings driving share prices up, and vice versa.

In the first quarter of 2023, the earnings of companies in the S&P 500 Index declined 2.2%. This was a much stronger showing than Wall Street analysts expected after profits fell 4.6% in the previous quarter. On a positive note, revenues grew 2.9% in Q1 as consumer spending faced down inflation.^{1–2}

Earnings season can be a volatile sixweek period for stocks. As investors digest and respond to new data, the marketplace rewards some companies and punishes others.

Measuring Performance

A quarterly report typically includes unaudited financial statements, a discussion of the business conditions that affected financial results, and some guidance about how the company expects to perform in the following quarters. Financial statements reveal the quarter's profit, or net income, which must be calculated according to generally accepted accounting principles (GAAP). This typically involves subtracting operating expenses (including depreciation, taxes, and other expenses) from gross income.

Pro-forma (or adjusted) earnings may present an alternative view of financial performance by excluding nonrecurring expenses such as restructuring costs, interest payments, taxes, and other unique events. Although the Securities and Exchange Commission has rules governing pro-forma financial statements, companies still have a great deal of leeway to highlight the positive and minimize the negative in these reports. There may be a vast difference between pro-forma and GAAP earnings.

Earnings per share (EPS) represents the portion of total profit that applies to each outstanding share of company stock. EPS is often the figure that makes headlines, and the financial media tends to focus on whether companies meet, beat, or fall short of the consensus estimate of Wall Street analysts. A company can see its stock price surge by losing less money than expected or can log billions in profits and still disappoint investors who were counting on more.

Shaping Perception

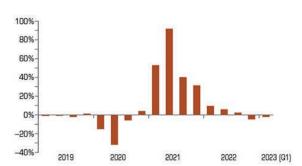
Due to the potential effect on stock prices, companies often take steps to avoid big surprises, mostly by managing the market's expectations. This may involve issuing profit warnings or positive revisions to previous forecasts, which may cause analysts to adjust their estimates accordingly. Companies may also be able to time certain business moves to help meet quarterly earnings targets.

In addition to filing regulatory paperwork, many companies announce their results through press releases, conference calls, and/or webinars so they can try to influence how the information is judged by analysts, the financial media, and investors.

Hindsight Offers Perspective

Stock prices tend to be forward looking, which is one reason they don't always move in the same direction as earnings. For example, the $S\&P\,500$ Price Index returned nearly 29% in 2019 and more than 16% in 2020, even though earnings growth was negative in six of those eight quarters.

S&P 500 Earnings Growth



Sources: FactSet, 2023; S&P Dow Jones Indices, 2023

Diving Deeper

Investors who look beyond the headline performance metrics may find other meaningful details in a company's quarterly report. Expansion plans, research and development, new products, consumer trends, government policies, and shifts in domestic or global economic conditions can all affect a company's financial results, either immediately or in the future.

Bear in mind that reported earnings generally reflect the company's recent performance, which in some cases may have little to do with its longer-term prospects. Moreover, some companies and/or industry sectors are likely in a better position to withstand economic challenges than others.

The return and principal value of stocks fluctuate with changes in market conditions. Shares, when sold, may be worth more or less than their original cost. The S&P 500 Index is an unmanaged group of securities considered to be representative of the U.S. stock market in general. The performance of an unmanaged index is not indicative of the performance of any specific investment. Individuals cannot invest directly in an index. Past performance is no guarantee of future results. Actual results will vary.

1) FactSet, 2023

2) The Wall Street Journal, April 30, 2023

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Ahed Tamimi Threatens Jews: 'We Will Drink Your Blood and Eat Your Skull'



Ahed Tamimi, Sept. 28, 2018. Credit: Diario de Madrid/Wikimedia Commons.

(JNS) – Palestinian activist Ahed Tamimi said [last] week that Palestinians will "slaughter" the Jews of Judea and Samaria, from Hebron to Jenin.

"Our message to the flocks of settlers, we are waiting for you in all the cities of the West Bank. From Hebron to Jenin, we will slaughter you, and you will say that what Hitler did to you is a joke," said Tamimi in an Instagram post last Sunday.

"We will drink your blood and eat your skull. Come on, we're waiting for you," she continued.

Tamimi's account, which had almost 100,000 followers, subsequently disappeared from Instagram. It was not clear whether the account was deactivated or suspended.

Tamimi's threat came only weeks after Hamas death squads invaded southern Israel on Oct. 7, killing 1,400 people, wounding thousands more and taking more than 230 people back to the Gaza Strip as hostages.

Tamimi, now 22, first gained notoriety after assaulting an Israeli soldier during riots in 2012.

Her village of Nabi Saleh in Samaria has long been a hotbed of violent an-

ti-Israel protests, with many of her family members involved in clashes with Israeli forces. One cousin, Ahlam Tamimi, has admitted to masterminding a suicide bombing that killed 16 people.

In 2018, an Israeli military court sentenced the young Tamimi to eight months in jail on assault charges. According to her lawyer, Tamimi agreed to a plea deal in order to avoid a more serious indictment that could have landed her in prison for years.

The 2018 conviction thrust Tamimi into international fame, with CNN, "Vogue," BBC News, Al Jazeera and other media outlets featuring her story.

Upon being released from prison, Tamimi continued to incite hatred and violence against the Jewish state. For example, in March 2019, she took to Instagram to call for the murder of then-Likud Party lawmaker Yehudah Glick.

"My soul is disgusted when I realize that he remains alive, better that he was dead. I hate him. Yehuda Glick is the most disgusting person on earth. It is permissible [according to Islam] to kill him," wrote Tamimi. **HW**

Hamas Terrorist: Shot Crying Children 'Until We Didn't Hear Noise Anymore'

(JNS) – The Israel Security Agency (Shin Bet) released an interrogation video [last] Wednesday of a captured Hamas terrorist, who participated in the Oct. 7 massacre in Kfar Aza, a kibbutz in southern Israel.

"The mission was simply to kill. We weren't supposed to kidnap, just kill," Hamas operative Omar Sami Marzuk Abu Rusha told Shin Bet agents. "To kill every person we see and come back."

Asked if he was told to murder women and children as well, Abu Rusha said: "Yes."

"They told us that all the settlers were soldiers. There were soldiers among them. Kill every single one you see," he said.

In the six-minute interrogation tape, the terrorist calmly describes murdering young children hiding in a safe room.

"We heard sounds of young children," he said. "The cries of young children. A young child, something like that." "I shot and Abu Kamil shot. We shot at the door," he added. "Until we didn't hear noise anymore."

The Shin Bet agent asked him what the difference was between him, given "The mission was simply to kill," Hamas operative Omar Sami Marzuk Abu Rusha told Shin Bet interrogators.

he had an order to kill from Hamas's Nukhba commando forces and ISIS.

"In the things the interrogator showed me, there is no difference, in the things I was shown," Abu Rusha admitted. "I saw videos worse than ISIS. The ones the interrogator showed me."

Some 70 armed terrorists took over Kfar Aza, per Israel Defense Forces estimates. Hamas terrorists killed more than 100 people in the kibbutz, including 40 babies. They beheaded some of the babies.

Hamas killed at least 1,400 Israelis in its Oct. 7 surprise attack on communities near the Gaza border. Terrorists wounded thousands more and took at least 240 Israelis and foreign nationals captive. **HW**

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PAGE 10 | NOVEMBER 9, 2023 THE HEBREW WATCHMAN | hebrewwatchman.com

10 Things to Know about Hamas and Hospitals The terror group's use of medical facilities as military sites in contravention of international law has been documented for years.

(JNS) – Hamas has commanded a network of tunnels and terror infrastructure in the Gaza Strip since it took control there in 2007. The Iranian-backed Palestinian terrorist organization uses civilian areas, including hospitals, to store and launch rockets and spread propaganda. In violation of international law, Hamas also uses hospitals to hide command centers and shield operatives.

Hamas uses hospitals as shields, in violation of the Geneva Conventions

According to international law, hospitals may not be used for military activity. According to the 1949 Geneva Conventions, "the responsible authorities shall ensure that the said medical establishments and units are, as far as possible, situated in such a manner that attacks against military objectives cannot imperil their safety." A 1977 additional protocol says that "under no circumstances shall medical units be used in an attempt to shield military objectives from attack."

Firing rockets from near hospitals is Hamas doctrine

Storing weapons near civilian sites, including hospitals, is part of Hamas's doctrine. A NATO report examining Hamas activities between 2008 and 2014 found that they fire "rockets, artillery, and mortars from or in proximity to heavily populated civilian areas, often from or near facilities which should be protected." Journalists from numerous media outlets, including the "Financial Times," have provided eyewitness testimony of rockets launched from near hospitals.

Hamas built a command center underneath Shifa Hospital

For years, Hamas has been using a

bunker underneath Dar Al-Shifa Hospital, the largest hospital in Gaza, as a base of military operations. During the 2009 conflict between Israel and Hamas, Israeli intelligence officials suspected the hospital was being used for cover. According to the Meir Amit Intelligence and Terrorism Information Center, Hamas "closed off some of the departments, stationed armed guards and closely examined everyone in the hospital.... Ismail Haniyeh, head of the de facto Hamas administration, set up his headquarters in the hospital's burn ward." Hamas has also insisted on conducting interviews in Shifa's courtyard, using wounded patients as props for propaganda.

Hamas has hidden under Shifa since 2007

In 2007, a doctor in Shifa Hospital said, "The medical staff are suffering from fear and terror, particularly of the Hamas fighters, who are in every corner of the hospital." Former Israeli intelligence chief Avi Dichter said in 2009 that Hamas commanders even at times wear doctor's robes. The same year, PBS said it "reached a doctor in Gaza who believes Hamas officials are hiding either in the basement or in a separate underground area underneath the hospital." By 2014, the hospital had become a "de-facto" command center for Hamas.

Journalists have documented the use of the hospital by Hamas over the years. One foreign journalist said Hamas's use of Shifa is an open secret, but reporters in Gaza refuse to report about it out of fear for their personal safety.

Hamas used hospitals in its 2014 war on Israel

In 2014, the conflict between Isra-

el and Hamas spotlighted how Hamas made use of hospitals as part of its strategy. "In Hamas's world, hospitals are command centers, ambulances are transport vehicles and medics are human shields," the Israel Defense Forces said. This was a flagrant violation of international law.

Hamas used al-Wafa Hospital for military purposes

Al-Wafa Hospital in the Shajaiyeh neighborhood of Gaza City was turned into a command center, rocket-launching site and observation post, according to the IDF in 2014. "Hamas repeatedly opened fire from hospital windows and [launched] anti-tank missiles from the premises. Hamas deliberately and cynically turned the hospital into a legitimate military target."

When the IDF carried out a precision airstrike near the hospital, it first called to warn their administrators. Video released during the 2014 conflict showed Hamas launching rockets next to the hospital. The IDF claimed the hospital has been "a hotbed of terrorists activities, with gun and anti-tank missile fire originating from the site."

Hamas uses hospitals for propaganda

On Oct. 18, 2023, a rocket fired by Palestinian Islamic Jihad struck a parking lot near Al-Ahli Arab Hospital in Gaza City. Hamas rushed to blame Israel, claiming that more than 500 had been killed. Investigations by Israel, U.S. intelligence and major media concluded that the claims by Hamas were false. Hamas used the incident to blame Israel.

The manipulation behind the al-Ahli Hospital incident is part of the wider media war by Hamas to use civilians in Gaza to score points. This includes inflating death tolls in Gaza and spreading misinformation.

Hamas commits abuses at hospitals

A 2007 Human Rights Watch report recounted how Hamas executed a rival Fatah member and his two sons at a hospital in Beit Hanun. In 2008, "The New York Times" reported in gory detail how Hamas murdered six suspected collaborators in a 24-hour span. In 2014, Palestinian reporter Radjaa Abu Dagga said he was taken for questioning by Hamas to Al-Shifa hospital. His passport was taken and he was prohibited from leaving the Gaza Strip.

Hamas interrogates and tortures at hospitals

Fatah also accused Hamas of using the hospital's x-ray department as a prison and interrogation room. Amnesty International wrote in 2015 that civilians were "interrogated and tortured or otherwise ill-treated in a disused outpatient's clinic within the grounds of Gaza City's main al-Shifa Hospital. At least three people arrested during the conflict accused of 'collaboration' died in custody."

Hamas also uses ambulances for terrorism

Hamas has also used ambulances during the course of the war as part of its operations. The use of ambulances not only denies civilians who are injured the use of the ambulance but also puts at risk medical workers if terrorists use the ambulance in the course of their activities.

Originally published by the Foundation for Defense of Democracies, a nonpartisan research institute focusing on national security and foreign policy. **HW**

'After the Terrorists Came the Riff-Raff'



Items stolen from southern Israel and found by soldiers near the Gaza border on Nov. 1, 2023. Credit: TPS.

By Pesach Benson

(JNS) – Israeli soldiers continue to discover enormous piles of household and personal items that Hamas terrorists looted on Oct. 7 from homes they attacked, then ransacked, in the western Negev.

Found in open areas between the Israeli communities and the Gaza border were suitcases stuffed with stolen clothing, agricultural equipment, toys, eyeglasses, electrical equipment, even wall posters.

Piles of stolen goods were also found in large garbage dumpsters, which would have been towed by tractors or bulldozers.

"The thing that broke me most was to see who came after the terrorists," said Adele Raemer, a resident of Kibbutz Nirim who spent hours hiding in a safe room during the rampage.

"After the terrorists came the riff-raff. Gazans of all ages, all sizes and shapes, and they came into our community and rampaged, destroyed and stole everything they could. They just took stuff. If they wanted something, they stole it, just out of meanness, out of hate and evil," she said.

"All along, I was telling people I truly believed that most Gazans are good, most Gazans just want the same things we do, to put food on the table, have good health and clothing for their children," Raemer said. "After I saw what happened on Oct. 7 – aside from the Hamas terrorists – all the looters that came in and rampaged through the kibbutz, I'm not so sure anymore. Where were all the good Gazans on Oct. 7?"

Video footage of the Oct. 7 attacks circulating on social media shows Palestinian civilians and children accompanying the terrorists and stealing items such as television sets and bicycles.

Some of the videos were Israeli security footage; others were filmed by the terrorists, who wore GoPro body cameras to capture them murdering men, women and children. **HW**

Protesters Disrupt Blinken as He Asks Senate for Emergency Wartime Funding for Israel

By Ron Kampeas

WASHINGTON (JTA) – Dozens of protesters shouting "Ceasefire now!" repeatedly disrupted a Senate hearing where top Biden Administration officials were seeking emergency wartime assistance funds for Israel and Ukraine.

Sen. Patty Murray, the Washington Democrat who chairs the Senate Appropriations Committee, asked the Capitol police to remove protesters from the room at least six times.

The protesters waited until Secretary of State Antony Blinken, began his testimony, allowing Murray and Sen. Susan Collins of Maine, the top Republican on the committee, to deliver their opening remarks without interruption.

Blinken, who is Jewish, appeared to be the main target of the protesters. By the time Lloyd Austin, the defense secretary began his testimony, the protesters appear to have stopped their outcries, although a contingent remained behind, raising hands stained with fake blood.

"Palestinians aren't animals!" one woman screamed. "Stop funding the genocide!" Some of the protesters belonged to the Codepink, a woman's antiwar protest group. In each instance, protesters chanted, "Ceasefire now!"

Another chant was, "From Palestine to Mexico, all the walls have got to go," reflecting a bid by some on the progressive left to link the U.S. migrant crisis

to Israeli actions on its border with the Gaza Strip.

Invading Hamas terrorists from Gaza killed more than 1,400 people, wounded thousands and abducted at least 240 people on Oct. 7. Israel has pounded Gaza with air strikes since then and in recent days began a ground incursion. The Hamas-controlled Gaza health ministry says that more than 7,000 Palestinians have been killed, including thousands of children.

Blinken and Austin said the emergency funds were needed to assist two U.S. allied democracies at a time of crisis. Ukraine has been repelling a Russian invasion for more than 18 months.

As he closed his comments, Blinken also nodded toward the concerns of the protesters.

"I also hear very much passion [being] expressed in this room and outside this room," he said. "All of us are committed to the protection of civilian life. All of us know the suffering that is taking place as we speak. All of us are determined to see it end. But all of us know the imperative of standing up with our allies and partners when their security, when their democracies are threatened. That's what's happening now. We stand resolutely with them even as we stand resolutely for the protection of innocent civilians." HW



RESOLUTION OF THE BOARD OF DIRECTORS

On October 7, 2023, the world awakened to the grim news of the attack by Hamas on the State of Israel, the resulting massacre of innocent Israeli citizens and foreign nationals, and the realization that innocent children, elderly citizens, women and men were taken hostage by the terrorist regime.

WHEREAS, the land of Israel was promised to Abraham on behalf of the Jewish people and the Jewish people maintained ties to that land for thousands of years even after their exile;

WHEREAS, in the aftermath of the murder of 6 million Jews in Europe during the Holocaust, the United Nations General Assembly passed a resolution calling for the establishment of a Jewish state in the land of Israel;

WHEREAS, on May 14, 1948, David Ben-Gurion proclaimed the establishment of the State of Israel as the Jewish homeland, and United States President Harry S. Truman recognized that new nation on that same day;

WHEREAS, the State of Israel, its citizens and the worldwide Jewish community have worked hard for over 75 years in maintaining this Jewish homeland and working to ensure that the Jewish people can and will be a free people in their own land;

WHEREAS, the terrorist acts of Hamas, Hezbollah and neighboring terrorist nation states violate the rights of a sovereign nation to live in peace;

WHEREAS, any sovereign nation has the unequivocal right to protect her borders, citizens and her right to an autonomous sovereign existence;

BE IT RESOLVED, this 26th day of October, 2023, that the Memphis Jewish Community Center Board of Directors and Staff stand in absolute solidarity with the State of Israel and her people; mourn the loss of innocent lives; pray for the safe return of the hostages being held in Gaza; pray for the men and women defending our ancestral homeland; and yearn for the day that the Jewish people will see peace in the Land of Israel.

Judy Bookman Board Chair Larry Skolnick
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PAGE 12 | NOVEMBER 9, 2023 THE HEBREW WATCHMAN | hebrewwatchman.com

Memphis Friends of Israel Holds Memphis Stands with Israel Rally



Community Rally at White Station and Poplar on Sunday, Oct. 29







Memphis community unites for a day of solidarity



Left: Jason Caplan with Bat Ami and Torah Mitzion ~ Above: Jason Caplan, musician Blind Mississippi Morris Cummings, and Melody Henderson Mathenia Cummings Right: Cenker Family





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