

Death Tax Holiday

18th Annual Fiction Writing Competition Winner

by Lawrence V. Starkey

18th Annual Fiction Writing Competition

The Editorial Board of the *Georgia Bar Journal* is proud to present "Death Tax Holiday," by Lawrence V. Starkey of Atlanta, as the winner of the 18th Annual Writing Competition.

The purposes of the competition are to enhance interest in the *Journal*, to encourage excellence in writing by members of the Bar and to provide an innovative vehicle for the illustration of the life and work of lawyers. As in years past, this year's entries reflected a wide range of topics and literary styles. In accordance with the competition's rules, the Editorial Board selected the winning story through a process of reading each story without knowledge of the author's identity and then ranking each entry. The story with the highest cumulative ranking was selected as the winner. The Editorial Board congratulates Starkey and all of the other entrants for their participation and excellent writing.

10:00 p.m.

Thursday, Dec. 30, 2010

My name is Winston Brickley. I am 83 years old and have been a widower for almost 20 years. Until I began transferring assets to my foundation, I was, according to a study performed by the School of Business of the University of South Carolina, the third richest man in South Carolina. That statistic struck me as more embarrassing than satisfying. Well, I'll just admit it: it made me wince. On the one hand, I guess I am proud of what I have accomplished in business, but really, the third richest man in South Carolina? Hardly Forbes 400 material and politically incorrect to boot. It took no imagination to picture my colleagues at The Cosmopolitan Club smirking at my discomfort.



Despite my transfer of assets to The Brickley Foundation and other charities, I plead guilty to remaining wealthy by most any standard. Ever since I sold my company some nine years ago, it has been my goal to enjoy my wealth and to enjoy being in a position to affect good and to revel in the power game of selective charitable giving. I love creative charitable giving. It is a very heady experience to be shamelessly courted by college presidents, museum directors, artists of every stripe, brilliant researchers and a parade of others. I wish I had done more of this while my wife was still alive as there is no more effective entree into high society than well-placed charitable donations. I say this without a scintilla of cynicism as many of my most satisfying and genuine friendships have been those made through my gifts to charity.

My wife, Sally, and I had three children. Our youngest son, Scott, was killed in a boating accident when he was 22. He left a pregnant

girlfriend, Ann Hudson. My wife and I became very close to Ann, especially after our grandson, Brett, was born. As for my other two children, Richard and Michele, I am afraid I spoiled them with any indulgence their hearts desired. So it was somewhat of a shock to me when I came to the realization that they are trying to murder me.

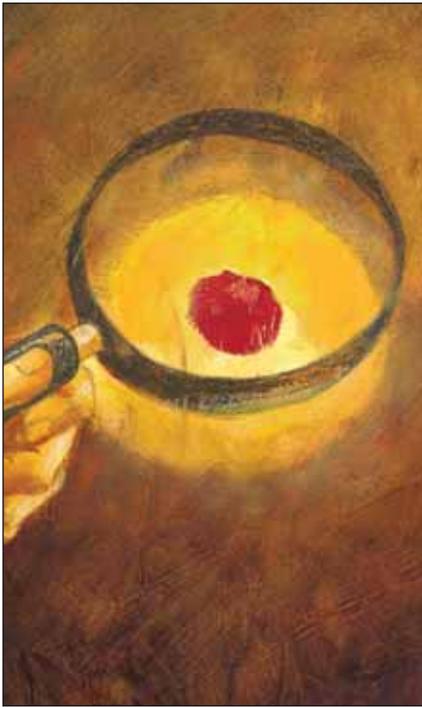


Let me explain how I got into this mess. About five years ago, doctors detected a blockage in two of my arteries and I had a procedure known as angioplasty. This is where a small balloon is inserted in the diseased artery and when inflated, unblocks the accumulated plaque. The procedure was successful but on a routine check-up two weeks ago, a further blockage was discovered. This time it was decided to place a medical stent in the affected artery and I arranged to have this done two days after Christmas. My son Richard insisted that I recuperate at his home,

which used to be mine and is where Richard was raised. The house was way too large for me after Sally died, and I gladly transferred it over to Richard several years ago.

I thought Richard's insistence that I recuperate in my former bedroom suite was unusual, but nevertheless touching and when he invited my daughter, Michele, to assist in the process, I was moved, if somewhat annoyed that I was to be housebound with my children when I would rather be elsewhere.

While a stent is no big deal these days, I decided to humor my son and daughter until I noticed that the shape of my Warfarin tablet was different than before and that my daughter became very nervous when asked about it. I told her just to leave the medicine and I would take it later. A few moments later, I heard the two of them arguing in the anteroom. My son burst into my room and angrily demanded that I take my medicine for my own good. I thought it strange that



there were no servants around and this added to my concern. I made a decision to take the medication, but to try to keep from swallowing it. Miraculously, I was able to pull this off with limited success and after a few minutes managed to spit the remainder of the two now soggy tablets into the hem of my pillow. The excited but muffled voices of my son and daughter continued for some time in the upstairs library which adjoined my suite.

3:00 a.m

Friday, Dec. 31

At 3 a.m. I decided it was safe to make my move. I stealthily moved toward the upstairs hallway and found the door locked. I began to taste real panic, but pulled myself together enough to review in my mind the floor plan of this house which I knew so well, this house in which each of my children celebrated every birthday until they left for college; this house in which my sons built model boats and played football on the lawn; this house in which my daughter was married. This is the very room in which each of them was conceived. This is the very room in which Richard shattered the glass of a French door with an errant baseball.

But of course! The French doors. I walked across the room and tested the handle. Locked. If my son could break the window with a baseball, I could with the base of a table lamp. I wrapped a hand towel around the marble base and broke the glass. To my surprise, the muffled sound was minimal. I was able to reach through the broken pane and try to open the door to the balcony by turning the knob from the outside. No luck. It was stupid of me not to realize that if the locked door would not open from the inside, it would certainly not open from the outside. I was not thinking clearly and I needed to be. Then I remembered the detective ploy of slipping a credit card between the doors to trigger the lock. Again, no luck.

Frustration comes much easier at age 83 than for a younger man, but I had to think clearly. Was it possible I was mistaken about my son and daughter? Was the door locked just for my protection? They knew I was not a senile old man, but perhaps they thought I was confused after the surgery and were afraid I would wander off. What was really going on?

And then, an epiphany. It hit me like a ton of bricks. Today's date is Dec. 31, 2010. All of this was about The Economic Growth and Tax Relief Reconciliation Act of 2001. Yes, good old Public Law 107-16. As a person of some wealth, I have been made fully aware of all of the intricacies of this rather bizarre law designed by the last administration and passed by Congress that gradually phased out federal estate taxes between 2001 and 2010. No estate taxes at all in 2010. How great for us who are wealthy and how bad for the tax attorneys of the world.

Good news, of course, but incredibly the same law fully restores estate taxes to their original distasteful levels beginning Jan. 1, 2011. Of course, anyone in my position was frustrated that Congress had not lived up to its pledge to correct the problem by repealing the estate tax permanent-

ly or at least implementing a generous exemption on each estate. Unfortunately, democrats insisted on the exemption and the republicans insisted on total repeal. Both were stubborn and there were not quite enough democrats in the Senate to cut off debate. Very possibly Congress will correct the problem in January and the solution will be retroactive. But apparently, that prospect was not good enough for my children.

No time for recriminations. And if there were time, then self-recrimination would probably be in order. It was not the smartest thing in the world to give my children a copy of my last will. Even with further testamentary gifts to my foundation, the difference between my dying in 2010 as opposed to Jan. 1, 2011, would, they have doubtlessly figured out, mean a difference of \$200 million and change to each of them.

If I were to die today, and not of natural causes, would it be murder or suicide? How foolish I was to set myself up in this manner. It is no comfort to wonder if other wealthy men or women of advanced age are hiding out or getting ready to do so all across the land.

I don't know whether to blame myself, the president, Congress or only my children for placing my life in jeopardy. It's clear that neither the president nor Congress switched my heart medication from Coumadin, which in the prescribed dosage is designed to prevent a heart attack, to a mystery drug which I am willing to bet my Augusta National membership is almost guaranteed to cause one. On second thought, scratch the Augusta National bet. Some things are sacrosanct.

Now I need to address the serious business of saving my life. I take the marble lamp base and towel and systematically break five more window panes in the French doors as quietly as I can. When I have six panes broken, it is really no problem to knock out the wood fretwork which supported the glass and slither out of the opening

onto the balcony. One does not think of an 83-year-old man slithering, but slither I did, and to good effect. The balcony off my bedroom suite also shared French doors with the upstairs library and the doors into the library were happily unlocked. I quietly entered the library and from there was able to steal downstairs and out onto the front lawn. But before I left the library, I saw something which chilled my spine: on the rosewood library table was an open copy of Public Law 107-16!



4:35 a.m.

Although glad to finally be out of the house, Winston Brickley was apprehensive as he walked deliberately across the expansive lawn of his former home toward the street. He had no cell phone, no identification and no money. He had not hitchhiked since college days, but knew it was now his best hope of getting clear of danger. He knew he made an odd spectacle and wondered if anyone would really stop for an elderly man in a bathrobe, pajamas and slippers.

7:30 a.m.

"He's gone!" screamed Michele Brickley-Jones as she stormed into her brother's bedroom.

"Who's gone? And don't you ever knock?"

"Dad, that's who. The bastard broke out the French door and escaped. I wish I had never let you talk me into this harebrained scheme. We're cooked. We've lost everything. We're going to jail."

"Just calm down and try not to be any more hysterical than you ordinarily are. No one is going to jail. He could not have gotten far. How long ago did he leave?"

"How should I know when he left? Are you totally stupid? No telling when he left or where he is or who he is talking to this very minute. He's probably talking to the police."

"The police are the last people he would talk to. You know how he hates any hint of family scandal and how he detests publicity. He will not be talking to the damn police. And he won't go home. He'll be worried that's the first place we will look. He'll just be trying to lay low until midnight."

"We have to find him. I want to tell him that I'm sorry I let you talk me into this. I want out of this whole messy business. I am not going to take the blame for any part of this. I love my father."

"Yes, you loved him well enough to want to assist in his early demise when it meant \$200 million dollars to you. And are you ready to kiss that \$200 mil-

lion goodbye? Michele, just try to think clearly. Dad is 83 years old with a bad heart. We all know he doesn't have long to live anyway. We'd probably be doing the guy a favor."

"Oh, Richard. What are we going to do? I'm scared."

"What we are going to do is find the old coot and try to bring him back here."

"But how? Maybe we should call the police and report him missing."

"Now who is being stupid? We can't call the police for obvious reasons. We are going to call Max Meyer."

"Who the hell is Max Meyer?"

"He's the best private detective in town. We used him to spy on dad 10 years ago when he had that affair with the 30-year-old flight attendant. He's expensive, but he's good. And most of all, he's discreet."

"Well, certainly someone would notice an old man in his pajamas wandering along the highway. Do you think someone may have stopped and taken him to a hospital?"

"I hope the hell not, because if he suspects what we are up to with those pills, he may ask for a blood analysis, which may or may not show something suspicious. He did take the damn pills, didn't he?"

"Only two. We were going to give him two more in the morning."

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"Damn it! Two would be enough to show up in a test but not enough to be fatal. Where are the rest of the pills?"

"I have them."

"Thank God. At least he doesn't have the pills as evidence. We need to start getting things together for Max Meyer. You go make a list of every friend of dad's you can think of, especially women he has been with in the past 10 years. Oh yes, and put our dear nephew, Brett, on the list too. He's the only family member other than ourselves, and they seem to get along all too well for my taste. I can see Dad calling Brett. Come to think of it, that might be the very first name we want to head up Max's list. Now go! I've got a call to make."

Richard lights a cigarette and inhales deeply as he reaches for his cell phone. He carefully dials a number he knows by heart.

"Hello, Max? I've got a job for you."

Two Hours Earlier

Harry Shingler couldn't sleep. When Harry couldn't sleep, he had a routine. He would get in his car and drive. Anywhere, just so he was driving. He didn't know why, but this seemed to relax him. No matter what direction he started out, he somehow always managed to wind up at the open-all-night Krispy Kreme Donuts. When the "hot now" sign was on, he got what could best be described as a mellow rush. And in recent months, the "hot now" sign seemed to always be on. Harry needed comfort tonight. Both his boss and Angie, his sometime girlfriend, were giving him signals that all was not right in his job or his love life, if one could call it that. Harry decided on a dozen glazed. After all, he was still less than 300 pounds and he had every intention of going on a strict diet the first of January. Well, actually, it would be the 10th of January. He had to be able to snack during the bowl games. He would start the diet the day after the national champi-

onship game. That would be a great time to start.

Today he decided to drive down Ribbon Road over to Oak Street and then to Church Street and the aforementioned Krispy Kreme. He liked to drive through the mansions of Ribbon Road and wonder what life was like behind the tall hedges and stone walls. It was a life that seemed very far indeed from his own, but yet not impossible. He could not conceive of what unlikely circumstance could enable him to be a part of this mysterious world of the wealthy, but there was always hope and always imagination.

Plotting his route, he realized he would pass by yet another icon near and dear to him: Krystal hamburgers. He pondered whether or not Krystal would be open yet, and if so, whether he would stop. Maybe he should buy just a few Krystals too. All that sugar in a dozen donuts was certainly not good for him. Perhaps the healthier move would be just half a dozen Krispy Kremes and four or five Krystals.

Just as he was about to work out the right ratio of burgers to donuts, his eyes locked on a strange but imposing figure on the side of the road—a man with neatly cropped white hair and wearing what appeared to be a white bathrobe, navy blue pajamas and bedroom slippers. The figure looked eerily familiar, but he could not place him or where he may have seen him. Whoever he was, there was no doubt about it: the man had a certain bearing and looked like he belonged here among the Ribbon Road mansions. But why was he walking in his pajamas at 5:30 in the morning? He did not look to be particularly distressed or confused, but as Harry's car approached, the old man raised his arm as if hailing a cab.

Harry never stopped to pick up strangers or hitchhikers, but something told him that this was different and he began to slow the car. What the heck, he thought. This old gentleman looked to be no threat and he was really not averse to helping someone who may need it.

He certainly had plenty of time and this may even be interesting. He might have a story to tell Angie.

"Do you need help, sir?"

"Yes. I seem to have a bit of a problem. Could I impose upon you for a lift?"

"Where are you heading?"

"Anywhere. Just out of the neighborhood. I'm sorry to be so vague, but I have a problem I really can't share with anyone. Please don't be concerned. I'm not dangerous—or contagious."

"Jump in."

Winston stepped into the ancient Volvo as Harry brushed Coke cans and candy wrappers onto the floor.

"Sorry it's so messy," he said, "but I really didn't expect company. Where can I drop you?"

Winston's mind raced. He needed clothes, a shave, a cell phone and some money, but his cash, ATM card and ID were in his wallet and that was now in the possession of Richard and Michele. Hotels may be one of the places they would look for him. The very first places would be his townhouse or his nephew's apartment.

He had to trust someone. He thought of Robert, the concierge at The Mayfair, where he had rented an apartment for a year after Sally's death.

I could trust Robert, he thought, but The Mayfair would surely be another place high on the list for Richard or his minions to search.

"You look cold, sir."

"Actually, I am, but your heater seems to work nicely and I'm thankful for that."

"I have an old overcoat I keep in the trunk. You are welcome to borrow it. In fact, you are welcome to have it if you like."

"You are very kind. I may take you up on that. But please don't stop the car. Let's wait until we get out of the neighborhood."

Harry turned onto Oak Street, wondering if he had made a mistake in picking up this man. He was beginning to look more and more like a nut case. At the moment he seemed to be in a trance.

He leaned toward Winston and said, "Sir, I don't want to push you, but have you decided where you would like to go? What if I took you to the hospital?"

"No, no. I'm not sick. Really, I'm not. And I appreciate so much your kindness. Young man, would you mind terribly if I used your cell phone?"

"Be my guest," said Harry, picking up the phone from the dashboard and handing it over to Winston.

Brickley flipped open the phone and dialed his grandson's number.

5:55 a.m.

Brett Brickley was in a deep sleep. He had partied with his law school friends and others the night before and he felt as if his mouth was full of cotton. He also had a splitting headache. The last thing he needed was to be awakened by the shrill ring of the bedside phone. Now he realized that he had made a bad mistake in opting for that cheap phone at Walgreen's. Maybe he could adjust the ring.

"OK," he mumbled. "This had better be good."

"Brett, this is your grandfather."

"Brick-Pop! What's up? This is early, even for you."

"I have a favor to ask of you. In fact, several favors. And I must swear you to the strictest confidence and ask that you not ask questions right now. I may or may not explain why to you later, but for right now, let me ask, is that girlfriend of yours with you now? Is it Lisa?"

"Lisa was two girlfriends ago, Brick-Pop. It's Pam, and no, she's not here. Why?"

"Good. For the time being, not a word of this to Pam or anyone else, particularly your Aunt Michele or Uncle Richard."

"Now you're really freaking me out. Not that it would make any difference, but I need to ask, are you in trouble with the law?"

"No, nothing like that. I wish it were that simple."

"Where are you?"

"I'm riding down Oak Street with a young man who was kind enough to pick me up."

"You hitched a ride with a stranger? Are you sure you're OK?"

"Yes, I'm OK, but here's what I need you to do. Do you remember Robert, the concierge at the Mayfair?"

Winston lowered his voice and spoke right into the receiver.

"Of course."

"Call Robert and have him reserve a large room or small suite for me. And this is very important: It must be reserved in a fictitious name.

You can tell him it's for me, but it must not be listed in my name and he must tell no one that I am there. We can trust Robert."

"When are you going to tell me what this is all about?"

"In due time. But please let me continue with my instructions. You had better make the arrangements with Robert by telephone rather than in person. You may be followed for the next few hours. I don't want to sound paranoid, but it's a possibility."

"Brick-Pop, are you in danger?"

"I may be, but, I don't believe you are. I just don't want you unwittingly leading them to me."

"Who is 'them'?"

"We don't need to get into that. Just trust me."

"I trust you more than anybody in the world. You know that."

"OK. Let's move on because I am on this young man's cell phone and he is going to become very perturbed if we don't wind this up. Speaking of cell phones, I think it best if you make the call to Robert on a phone which is not your own. Is there a pay phone nearby?"

"A pay phone? This is not 1988. You know there are almost no pay phones anymore, but I can borrow a cell phone to make the call. What else?"

"I need for you to get me a couple of outfits, some shoes, a cell phone and about \$300 in cash. When all that's done, meet me at my suite at

The Mayfair. Robert will tell you how to come in the back way. And be sure you are not followed."

7:40 a.m.

Winston Brinkley was settled in a small suite in The Mayfair. It had a fireplace and Robert had already arranged for a fire to be built before he arrived. The suite was not near as spacious as the suite he had rented several years ago, but it would do. Best of all, Brett and Robert had performed splendidly. Young Harry Shingler had dropped him at the coffee shop and the overcoat he had borrowed from Harry had served its purpose. No one in the coffee shop gave him a second look or noticed that those snazzy slacks showing a couple of inches below the overcoat were really pajamas or that he was wearing bedroom slippers.

What a strange man this Harry Shingler was, but he had been a godsend. Winston would be sure Harry got his overcoat back when this was all over. If he made it through this, he would be sure to do something very nice for Harry. All he knew about Harry was his name, but he was sure it would be no problem to locate him.

Winston began to feel the exhaustion of the ordeal he had been through. Brett had come by a few minutes ago with the cell phone and cash, but had left again for the clothes. It had been decided to buy new outfits rather than have Brett go by Winston's house as it was likely someone would be staked out at that location.

I must get some rest, thought Winston. He was, in a way, afraid to fall asleep here by himself, but also afraid not to. He would be no good for the rest of the day if he did not get at least a couple of hours of sleep. He was sure that there had not been enough time for anyone to figure out where he was and he knew he could trust Robert not to tell anyone. Brett would be back in a few hours. He would not trust the bed, but that was a most inviting sofa, he thought, as he lay back with a luxurious feeling of

release. He was asleep before he could think of how hungry he was.

8:20 a.m.

As soon as Harry Shingler dropped Winston at the coffee shop, he had realized who his passenger had been. It had been bugging him ever since he picked up the guy. He knew he had seen him somewhere before. Now he realized where. He had seen him everywhere—on TV, in the business section of the newspaper as well as in the society pages. He was ubiquitous. It was, he was positive, Winston Brickley, one of the city's true celebs. Harry realized he was on top of a dynamite story. He wondered if *The Daily Herald* still paid \$100 for news tips that resulted in usable stories. This story may be worth more than \$100, he thought, but at least \$100 was something. He wished Brickley had not spoken in such a low voice when he made the telephone call. Harry did get the fact that he was speaking to his grandson, and that he was in some kind of trouble, but beyond that he could not piece it all together. Maybe a reporter could, and maybe he would be more generous than \$100 if the story turned out to be a good one. He dialed information to get the number of the newspaper and elected to have the information operator connect him immediately.

"*The Daily Herald*," said a voice at the other end of the line.

9:15 a.m.

Richard was feeling pretty good about the explanation he had given Max. He had, after all, planted the seed that his father was ill, that he suffered from dementia, that he was taking all kinds of medication and that he may be suicidal. This would serve him well if his father should meet an untimely and mysterious death in the hours ahead. He had a cup of hot coffee in front of him on the coffee table and a Bloody Mary in his hand and, despite his father's escape, he was feeling reasonably satisfied with where things stood.

His reverie was interrupted by the ring of the telephone.

That must be Max, he thought. If so, that is pretty fast work.

"Richard Brickley here."

"Mr. Brickley, this is David Crowe at *The Daily Herald*."

Richard didn't feel so great anymore. In fact, his heart was in his throat. Had his father, in fact, gone to the press after all? Had Brett?

He steeled himself. He did not know what the reporter knew or what he was after, but he had to handle this very carefully.

"What can I do for you, Mr. Crowe?" Richard said in as calm a voice as he could muster.

"I'm sorry to bother you, sir, but do you know the whereabouts of your father?"

"Why do you ask?"

"Well, I just had a call from a man who says he picked your father up in his pajamas and delivered him to a coffee shop on Elm Street. He said your father appeared to be in some sort of predicament, but he could not determine the nature of the problem. We just wondered if there is anything we should know or that our readers might be interested in. Your father is an important public figure in this city and people are interested in any news about him."

Richard's mind raced. "My dear Mr. Crowe," he said, "your informer was dead wrong. I don't know who the gentleman was that he gave a lift to, but it was certainly not my father. As we speak, my father is spending a couple of days of relaxation at his place at Sea Island. May I ask who the man is who gave you this so-called tip? I would be glad to call and set him straight."

"I'm sorry, Mr. Brickley, but we cannot give out the names of our sources. When do you expect your father to return?"

"We don't expect him to stay long. You may know he had a minor heart procedure a few days ago and this was just a get-away for him. He should be back soon. And Mr. Crowe, do I need to remind you that my father has not been well and that both my father and I are on

the board of directors of your newspaper, and we would be less than delighted if some unfounded rumor concerning my father were to appear in your paper."

"I understand, sir. Sorry to have bothered you."

Richard hung up the phone and immediately dialed Max Meyer.

"Max, some information just fell into my lap. It looks like I'm doing your work for you. You need to locate every coffee shop on Elm Street and question the proprietors and everyone who was there early this morning. I just had a call from a *Herald* reporter named David Crowe. He claims a man picked up my father this morning and dropped him at a coffee shop on Elm Street. As I recall, there is a coffee shop very close to The Mayfair, so start with that one. I believe my father may be staying there. We may be getting close. Remember, if you find my father, bring him here immediately, but you must not call attention to yourself or my father. Understood?"

"Yes, Mr. Brickley, but that may be easier said than done. If necessary, may I sedate him?"

"Yes, yes. Of course. But be careful. We don't know what other drugs he may have taken and we certainly don't want anyone to see you carrying him out in a condition that will arouse suspicion. Do the best you can."

11:17 a.m.

There was a light tap on the door. Winston awoke in confusion but quickly got his bearings and quietly approached the door. He was glad this old building had peepholes. It had been a long time since he had seen or utilized a peephole, but he thought about what an imminently useful little invention it was. As he peered through the tiny opening into the hallway, he was relieved to see Brett's smiling young face looking back at him. He opened the door to admit Brett who was carrying two large shopping bags and two containers from Starbucks.

"I got everything," he said, as he peeled off his overcoat and scarf and placed the Starbucks on the coffee table and arranged the clothes on the divan. "I had to bribe the tailor at Brooks Brothers to cuff the pants while I waited. I went for sweaters and slacks. I didn't think you wanted coats and ties under the circumstances. And by the way, Brick-Pop, just what are the circumstances? I think it's time I knew."

"Well, sit down and let's have some of that coffee. We have a lot to talk about."

2:20 p.m.

Robert Littlejohn had been concierge at The Mayfair for 26 years. There was little about the city that he did not know. He knew which buttons to push, whether it was obtaining the toughest theater or sports tickets, chartering a limousine, scoring last minute reservations in the toniest restaurants, providing guests with just the right doctor, dentist, lawyer, real estate broker, masseuse, tutor, veterinarian, escort (without sexual favors, of course) or babysitter. If a guest wanted to see the menu of the day in three different restaurants before deciding where to dine, Robert was up to the task. He was also known to accomplish the nearly impossible, sometimes on very short notice.

Robert genuinely enjoyed a challenge and the awe or delight on the faces of the beneficiaries of his efforts was for him reward enough, although he was always appreciative of gratuities, of which there were many.

He was proud of his discretion and of the fact he had never to his knowledge broken any laws in helping his clients with their needs. He had a pleasant way of deflecting any illegal or improper request by steering the discussion toward a more acceptable way of helping a guest accomplish his goal.

As Robert sat at his concierge desk during a rare lull in activity, he looked up from his newspaper to see Max Meyer approaching. He

broke into a smile as Max neared the desk. The two had known each other for years and had always enjoyed each other's company.

"Uh oh. Here comes trouble," said Robert.

"Trouble? When did I ever cause you trouble?"

"Never, my friend. How are you?"

"Fine, but I need your help. Have you seen this man recently?" he said, handing Robert a photograph.

Robert glanced at the likeness in the photo and his heart stopped. It was Winston Brickley whom he had just registered under the name of Larry Timmons. While under ordinary circumstances, he would like to help Max, he had no intention of betraying the confidence of Mr. Brickley. He did not like to lie to anyone, much less Max, but the only thing that pained him more than lying was betraying a confidence.

"Are you joking, Max? That's Winston Brickley. And no, I haven't seen him recently, and no one is registered under that name in The Mayfair."

"Is it possible that he is registered under another name? I need to tell you that Mr. Brickley may be depressed or under medication, and his family is worried about him."

"I'm sure I would know if Winston Brickley was staying at The Mayfair," said Max, rather uncomfortably.

"Sorry. Just asking. I have a few more leads to follow. It's good to see you, Robert. When do you get off work? I'll buy you a drink."

"No can do. I get off at 6 and I promised to take the wife to a New Year's Eve party at Villa Luigi. What are your plans for the big night?"

"Work on this case, I'm afraid, and maybe get home in time to see the big apple drop on Times Square. But I'll call you in the next couple of weeks about that drink."

Max walked away convinced that Robert was holding back. There was something in his eyes that betrayed him. Poor Robert.

Some people just can't lie, he thought. No doubt a tribute to their character, but it sure made Max's job easier. Max had learned long ago that an unconvincing liar was just as useful to him as a person who told the truth. Maybe more so, because an obvious lie offered the opportunity of figuring why the person was lying and this was valuable information which helped a good detective get what he was after. Each clue was just another piece of the puzzle and once he had enough pieces before him, all he had to do was mentally arrange them before everything started to fall into place. God, I love this work, thought Max.

And now at least I know Robert leaves the building at 6, he thought. I'll be back.

4:03 p.m.

The fugitive, as Winston had begun to consider himself, was settled in. Brett had stayed with him for over three hours, but had left with Winston's blessing to pick up Pam from her last class and explain to her that they would not be going to their New Year's Eve party as planned, but would spend it in a hotel suite with his grandfather.

The slacks, shirt and sweater that Brett had purchased for him were comfortable and well coordinated. The boy has good taste, thought Winston. Even the loafers fit him perfectly, although he had changed to the slippers provided by The Mayfair. He had kept the fire in the suite's small fireplace going all day and had enjoyed a large room service breakfast with Brett of eggs benedict. No one made eggs benedict better than the kitchen staff at The Mayfair. He had been sorely tempted to order up Bloody Marys as well, but he knew he had to stay sharp just in case. So he reluctantly eschewed the Bloody Marys.

He had decided not to tell Brett the whole story. He had simply explained this stupid law that made him hundreds of millions of dollars more valuable to the family dead than alive until one minute after

While they may have thought their initial plan was well-conceived, it had really turned out to be rather comical so far, at least, but he had no intention of letting his guard down in the hours that lay ahead.

midnight, when the threat would be over. His explanation to Brett was that he was acutely and intensely paranoid because of this, although, he lied, he had no reason to believe that Brett's aunt and uncle or anyone else was actually planning to murder him. He just wanted to stay away from everyone but Brett until midnight. He knew that Brett would have to live on this planet and probably in this city for many years as would Richard and Michele, and he did not want to put a strain in their relationship for the rest of their lives. The only order of business was staying out of harm's way until midnight. He was beginning to feel better about his prospects. He was beginning to think that, sharp as his children were, they may just be first class bunglers when it came to murder. While they may have thought their initial plan was well-conceived, it had really turned out to be rather comical so far, at least, but he had no intention of letting his guard down in the hours that lay ahead.

For now, he felt safe. Robert could be counted upon not to give him away and he had asked Brett and Pam to return before 8 p.m. He wondered what Richard and Michele were up to.

6:45 p.m.

Max Meyer and his young associate, George Osteen, walked across the lobby with purposeful strides and entered the elevator. Max enjoyed working with George, whom he felt had a knack for detective work.

Armed with photographs of Winston Brickley, they divided the floors with George covering floors two through nine and Max covering 10 through 18.

As in many hotels, there was no 13th floor.

It took over an hour, but they finally hit paydirt. After a \$40 tip and Max's explanation that Winston was a victim of dementia, the 12th floor chambermaid had been more than willing to talk. In fact, once she started talking about the guests on her floor, it was hard to stop her. The gist of her conversation was that she had delivered a bathrobe and slippers to a gentleman who fit the description of Winston Brickley a couple of hours ago.

Max dialed Richard's number. By now it was almost eight o'clock.

7:55 p.m.

Richard Brickley had been busy. He knew his father had suspected what he was up to but hoped that there was a chance of regaining the old man's confidence. For the past hour, he had been dissolving Warfarin tablets in an almost full bottle of bourbon. He had read somewhere that Warfarin, the heart medication, was basically rat poison in small quantities. He was sure he had loaded in enough of the medication to kill a dozen rats. He only hoped that it was enough to kill a human. He knew that his father's drink of choice was Wild Turkey on the rocks, but could he talk his father into voluntarily having a couple of drinks to celebrate the New Year? He thought maybe he had a chance since he had a bottle of Wild Turkey 101, a premium version of Wild Turkey which he was not sure his father had tried. Richard would drink his customary single malt scotch and soda and pour his father bourbon. But first he had to find the old buzzard.

His plan sucked. He knew it, but if only he could persuade his father to have a drink or two. If not, he had an ace in the hole: his father's pistol. Whether he would have the nerve

to use it, he had no idea. It could certainly be believable, he thought, even by the most skeptical, that a despondent old man in failing health could take his own life. Richard wished he had planned this a little better. Maybe he could have involved others to handle the matter for him, but he had not been willing to take that chance.

Just how big a risk was he willing to take to save a few hundred million dollars? Could he follow through with his plan? He admitted that he had no earthly idea, but somehow had to let the plan play out.

Richard was on his third scotch and soda when the phone rang. He was becoming despondent at the lack of news. How had Michele allowed his father to just walk out of the house? And despite his engagement of the hotshot detective Max Meyer, why had he not heard a word? He knew a lot of the blame went to his own lack of planning. His plan had really been pathetic and Michele had been a drag rather than a help.

The shrill ring of the telephone shook him out of his recriminations.

"Brickley here. Who's calling?"

"Rich, this is Max Meyer. We've located your father. He's in suite 1202 of The Mayfair. What do you want us to do?"

"Don't do a thing. I'm on my way. I'll meet you in the lobby bar in 30 minutes. Can you get us in the suite if my father does not open the door?"

"Richard, I can get you into the suite."

"I know you can. Sorry. Stay right there, Max. I'll call you on your cell if I'm delayed."

As soon as Richard hung up, he knew he had made a mistake. What was he thinking? Did he really want Max Meyer, or anyone for

that matter, involved from here on out? And did he want to place himself on the scene if his father met some violent end? How stupid of him. He was not thinking clearly. This had all the earmarks of a disaster. He dialed Max back.

“Max, I’ve been thinking. What my father really needs is a good night’s sleep without any interference from his family or anyone else. Let’s just let him be and I’ll check on him tomorrow. I’m relieved to know he’s safe and in a good place and I really appreciate your help in finding him. I think I can take it from here. Just send me your bill. And Max, I might say the family is very happy with your service.”

“Fair enough, Mr. Brickley. Just let me know if you need anything else.” Well, that was a pretty abrupt end to a case that was supposed to be super urgent, thought Max. Very strange. Don’t think I’ll ever figure out clients. I’ll grab George and see if there’s time for a beer before the New Year’s Eve crush on Elm Street, he thought to himself.

9:25 p.m.

Richard Brickley was seething. He had been stuck in New Year’s Eve traffic for 40 minutes and he was still two miles from The Mayfair. What annoyed him most is that he seemed to be the only one who was unhappy. Even though it was in the high 30s outside, revelers were in the streets between the line of stopped traffic, hanging out the windows, wielding their libations of beer in bottles, beer in oversized plastic cups, cocktails in hurricane glasses, crystal highball glasses, and there were those who would never make it until midnight taunting him with half empty whiskey bottles. Everyone seemed to be wearing paper hats emblazoned with 2011. Many had whistles and noisemakers. It seemed eerily more like 1971 than 2011. Three girls, not unattractive, tapped on his car window. One of them cried, “He’s cute!” Richard could not think straight. He knew he should not have had that last

scotch and soda. But he did know he had to get to The Mayfair somehow and this was obviously not likely to happen at this pace.

This was impossible. He would have to walk. He looked for a parking lot. All full. He could not just abandon the car in the street. He glimpsed a space to his right that had a sign “Taxi Only” and whipped into it. There would be no taxis tonight on this street, at least until after midnight. He did not want to have his car towed or even to get a ticket because he did not want any record of his being in this neighborhood tonight, but he would have to take a chance.

10:17 p.m.

Richard was not a happy camper as he walked into the lobby of The Mayfair. He was cold, out of breath and out of sorts. The long walk had affected his trick knee and he was beginning to feel real pain as he walked. He had been trying to conceal the fifth of Wild Turkey in his overcoat and had succeeded in doing so at the expense of his appearance and his dignity. The bottle and the handgun had stretched the pockets of his coat and he realized he looked like a middle aged wino with a bottle in his pocket. He hoped he did not see anyone he recognized and that he would not be stopped by hotel security as he limped toward the elevator on his way to suite 1202.

10:18 p.m.

Robert Littlejohn looked across the table at his wife of 29 years. He had just finished the last of the bottle of 1998 Brunello di Montalcino, their favorite Italian red and he was considering ordering another. It was still early. After all, it was a special evening and he knew his wife wanted to enjoy the full experience of New Year’s Eve in the city. They had savored every morsel of an antipasti of finocchione, mortadella and prosciutto cotto with truffles and were anticipating the agnello di bosco, which was the grilled lamb

chops with mint pesto, balsamic syrup and risotto.

Robert was in heaven, yet something was bothering him and he could not quite figure out what. Had he forgotten some unfinished business at the hotel? He mentally checked off the various projects and favors he had promised to do for hotel guests and could think of nothing he had left undone. He reviewed the day and the meeting with his friend, Max Meyer. Maybe what was bothering him was that he had found it necessary to lie to Max. No! It hit him like a bolt of lightning: He should have called Winston Brickley and told him that a private detective had made inquiries about him. As distasteful as it was to compound the betrayal of Max, he probably had a duty to call Mr. Brickley, particularly since he had told Robert he did not want anyone to know he was in residence. Well, nothing Robert had done had in any way revealed that secret and still no one knew that Brickley was at The Mayfair. Or did they? Max was smart and intuitive and there was a hint of something in his eyes that may have indicated that he did not believe Robert’s denial that Brickley was there. Excusing himself, Max walked down the corridor toward the bar and dialed The Mayfair.

“Suite 1202,” Robert said, without identifying himself to the hotel operator.

10:21 p.m.

“Grab your coats. We have to go,” said Winston to Brett and his girlfriend. Brett and Pam had been there since shortly after 7 and the three had watched one interminable bowl game after another. It was one of those years where they were all blowouts, only adding to the public pressure for a national playoff system for college football.

“Where are we going?” asked Brett.

“I don’t know. I just know we need to get out of here and keep moving until midnight. I’ve just

learned that someone has been asking questions about my whereabouts and may know that I'm here, and I don't like that. Trust me, kids, we need to get going."

Brett and Pam didn't need any more encouragement. Their coats were on within seconds and they helped Winston on with his. Within minutes they were in the elevator headed down to the lobby. What they did not know, but Winston suspected, was that Richard was close on their trail.

10:22 p.m.

Richard stood outside Suite 1202. As he was about to knock, he heard voices coming from the suite. He was dismayed to learn that his father was not alone. Not only that. There were at least two other people with him. He listened more carefully. Damn, he thought, it's Brett and that confounded girlfriend of his. This will never do. I need to figure a way to get dad alone. Just as he was trying to think

of a plan, the door began to open. He virtually dove for the nearest open door and crouched beside the ice machine until he heard the three pass by. Richard was not sure where this would lead, but decided to follow.

10:24 p.m.

The three walked briskly through the lobby and out into the cold December night. It had begun to snow.

"Quick, trade coats with me and give me your hat," said Winston to a startled Brett. "You kids go left and I'll go right. I'll meet you back in the suite a little after midnight."

There was an urgency in Winston's voice and Brett and Pam did as they were told. Winston started to turn right, but then noticed people entering the Episcopal church just across the street. Ah, the New Years Eve midnight service, thought Winston, remembering that he and his wife had attended many of these servic-

es over the years and had always enjoyed them. It was a much more civilized way to welcome in the New Year than sitting in some hotel ballroom.

Winston glanced back toward The Mayfair as he crossed the street in the middle of stopped traffic and entered the church with the yuletide crowd. He was almost sure he saw someone looking at him from across the street, someone about 6 feet 4 inches tall. Someone named Richard Brickley. Damn, he thought. Well, on the other hand, what better place could I be than a church? What could happen? As he entered the sanctuary, he decided the most prudent plan was to get as close as he could to the front, and he took a seat in the middle of the third row.

The first two rows had already begun to fill up with a decidedly young crowd.

He looked at the program. The service would begin at 11 p.m. Eighty-one minutes until midnight.



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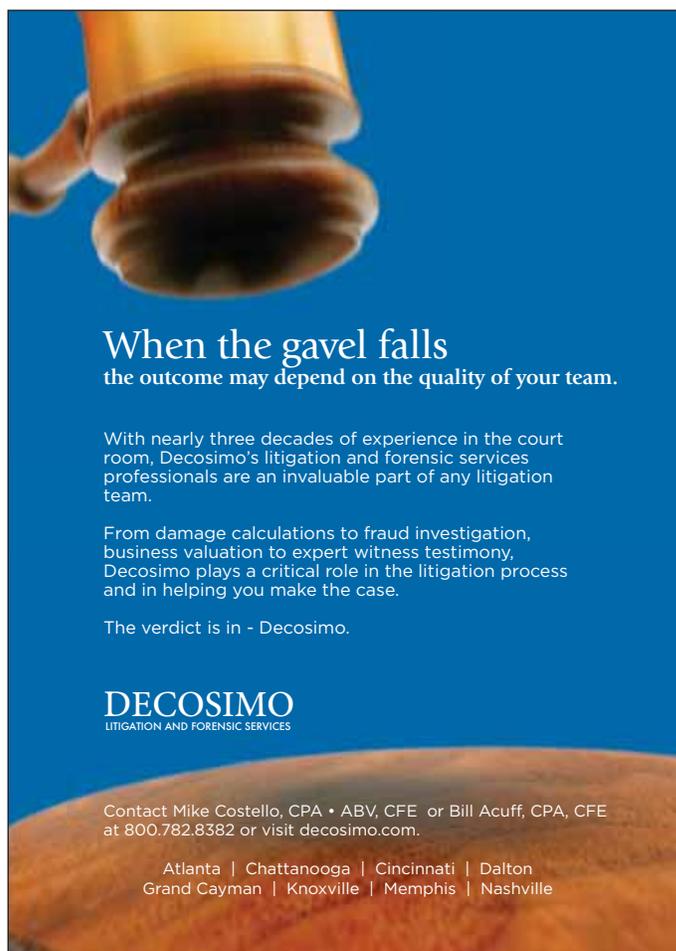
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10:44 p.m.

Richard had seen his father go into the church. After a few minutes of reflection, he too entered the sanctuary without much hope of implementing his plan. In fact, he admitted to himself, there was very little likelihood that circumstances could change to allow him any opportunity to even get his father alone. Time was running out and he knew it, but he was still driven by a mysterious desire to stay close to his father until midnight.

With a furtive glance around the congregation to be sure there was no one he knew, he sat down on the last pew and tried to be as unobtrusive as possible. As he removed his overcoat to place it next to him on the pew, to his horror, the bottle of Wild Turkey fell out of his coat pocket and rolled between the pews. The sound was unmistakably that of a whiskey bottle rolling on a wooden floor. Although the service had not yet started, Richard prayed hard. If only the bottle would stop rolling. If only it would hit a leg or support of one of the pews and end its embarrassing journey. But the bottle kept rolling until the church

floor leveled out and it stopped of its own accord. There was suppressed laughter by some of the parishioners, a murmur of disapproval by others. People were looking around to determine the guilty party.

Richard frowned and looked around as well. Could anything else possibly go wrong? Oh, my God, the gun, he thought. He tucked his overcoat against his hip and vowed to be extra careful with his coat after the service.

10:59 p.m.

The service was about to begin. Winston remembered Episcopal services as giving the congregants quite a workout, going from the sitting position to the kneeling position and then from standing to sitting to kneeling. He really did like the formality of it all, but hoped the service would not require him to kneel too much just a few days from his medical procedure. Of course, he knew he was not absolutely required to kneel, but he had no intention of being the only one on his pew to sit while others knelt.

The church was not quite full, but the rows around Winston

were absolutely packed. Shortly after he had sat down, more young people had come in and they all seemed to be congregated on the first five rows. He had nodded amiably to those to his left and right and they had responded with a smile, but he sensed some puzzlement on the part of those around him. Maybe this was the in place for young singles and he was infringing on their territory, he thought.

Not long after the service began, Winston no longer had to speculate about his choice of seating. The minister announced: "Tonight's offertory hymn will be sung by our youth choir." Everyone on the first five pews stood. Winston wanted to disappear, but he reluctantly followed suit. Then the group turned around to face the congregation. Winston sheepishly followed suit. The choir began to sing a hymn totally unfamiliar to Winston. He tried to mouth the words. He could not remember ever being so uncomfortable; although he was sure he had—perhaps in his teenage years. A young man to his right, sensing his predicament, shared his music with Winston. Diffident at first, he gradually



became more comfortable and by the final verse, he was singing with enough confidence to attract the attention of the puzzled youth choir director, who had just spotted him.

He was beginning to actually enjoy the absurdity of the situation. So what if he looked like an old fool? There was no safer place he could be for the next 45 minutes. The word "sanctuary" took on an entirely new meaning for him.

He relaxed and absorbed every nuance of the scripture readings, the music, the common lectionary reading and began to appreciate as never before the beauty of the Episcopal service. The next hymn, which was sung by both the congregation and the youth choir, was one that he was familiar with and, with the protection of a booming organ, he bellowed with admirable volume for a man his age, "A MIGHTY FORTRESS IS OUR GOD, A BULWARK NEVER FAILING."



Richard, on the other hand, was decidedly not enjoying the service. He was bored. His knee was killing him. The church was too hot and he was starving to boot. The priest was reading from Ecclesiastes: "A time to be born, a time to die; a time to kill, and a time to heal."

Although the church was chilly, Richard was perspiring.

11:55 p.m.

Winston was becoming absolutely jaunty. Five minutes until midnight and the youth choir was about to sing again. This time he did not have to build up his courage. It was a melody he knew well. As the choir reached the chorus, the church bells began to ring. It was midnight!!

Winston sang with enthusiasm the well-known refrain from "Angels We Have Heard on High" "GLOO!O!OO!O!O!O!O!O!OO!O!O!O!O!O!O!O!O!RIA!IN EXCELSIS DEO!"

As the bells struck midnight, Winston caught Richard's eye and winked. Richard's shoulders

slumped, but not before he involuntarily smiled at his father.

That wink of his father unnerved Richard. What did it mean? Did it mean that his father knew, yet forgave him? Or was his father taunting him for his ineptitude in failing to carry out his stupid plan? Or was it—could it possibly be—that his father did not know? Whichever it was, Richard would not run. He would act as normal as possible in front of his father. To do otherwise would betray himself.

12:08 a.m.

Jan. 1, 2011

After the service, Winston made his way to the rear of the sanctuary. He had had to stop and joke with the other members of the youth choir about the events of the evening and speak to a few of the worshipers who recognized him.

When he reached the vestibule, Richard was waiting for him. "Happy New Year, dad," he said as he sheepishly extended his hand. Winston replied, "Happy New Year, son," and converted the handshake into a brief embrace.

Epilogue

Jan. 14, 2011

It has been two weeks since my harrowing experience. I still do not honestly know whether my children would have followed through on their plan had things gone more smoothly for them. I cannot even be sure if they had a plan or whether the whole affair was born out of my overreaction or imagination. Remember the two strange pills that I managed to keep from swallowing on that first night at my son's house?

Well, I saved them with the intention of having them analyzed. That would have answered the question, but I tossed the pills more than a week ago. I really did not want to know.

That may seem strange, but I believe my reasoning is sound. If I knew beyond the shadow of a doubt that my children were trying

to murder me, it would make my life miserable and theirs as well. It would bring embarrassment to the family and possible criminal actions against my children. If greed makes men and women do things that they would not do ordinarily, then it would be the rare person who would not be tempted by the prospect of \$200 million dollars. If they were guilty of attempting to carry out such a plan, which I suspect they were, then surely they worry that I may suspect them, and for this reason I have made every effort to be more attentive to my children and they have reciprocated in kind. In a strange way, the events of late December have brought us closer together.

Through communications which I have carefully orchestrated between my lawyer and theirs, I have made sure my children are aware that I have made changes to my will. What they do not know is the extent to which they are beneficiaries and I plan to keep it that way for the time being. Perhaps some day I will tell them that the estate will be equally divided between Richard, Michele, Brett and the Brickley Foundation, each to get a fourth after the payment of estate taxes. Who knows what estate taxes will be? Congress is still fighting over that, and for now Public Law 107-16 is still in effect. 



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