

BY HON. WILLIAM SCHAFFER

THE INHERITORS

Gregory, quite understandably, had been on edge for days. “Why do you suppose he has called us here?” he asked, nervously pacing the floor of my suite.

“Only heaven can hazard a guess, Gregory. But whatever it is, you can wager it is important.”

I could not help but sense the humor in the situation. Sir Melvin, Lord of Farnsworth, hadn’t seen his immediate family in years, excluding me, of course. The proximity of my dwelling to his estate did shape a certain bond between us, and now he had summoned all of us to Farnsworth. Gregory, who was last in succession and only the Queen knows where in the Lord’s estimation, had received his cable a day late, and he strongly suspected that it was more than a mere oversight by the aged benefactor.

Gregory fumbled in his breast pocket and pulled out a long slender yellowish cigarette. He fumbled at lighting it, and molten tobacco fell on his lapel.

“Oh, honestly,” he sighed. “First the tennis mess and now this.”

Gregory was a man of circumstances—all of them notoriously questionable. It was not that there was any malice in his makeup; it was more as though he had irreparably bruised the funny bone of the gods at a very early age. And since that time, a sort of con-fettied Midas’ touch had lurked about his path, showing itself only at the most inopportune times.

There was that horribly abortive year at Sandhurst, the abrupt exile to Brussels when his passport was held for a month, that small affair with the housekeeper in Kent that ended in the tabloids, and that blighted summer at Whetson when he lost his auto in the bay.

Then the growth of that square, rather rakish mustache that still adorned his face. It was approximately two years ago, I believe, when I first noticed a stubbled growth shadowing his forelip. As I recall, he explained it as a sort of metabolic bandage for a rugby scar. The weekend edition of the *Gazette*, however, had a far different and simpler explanation involving a cigarette burn at Mrs. Lockwood’s Rooms.

And, finally, there was that difficult period of readjustment after his father’s death. He had expected, of course, that whatever monies had been tied up in insurance would be at his disposal, but

much to his consternation the entire estate was put back into the barrel factory, and Gregory was left the managerialship. And in four short years he had quietly mismanaged the company into a progressive state of bankruptcy.

As I glanced at his reflection in the mirror, I smiled.

He caught my glance. “Oh, really, David, I’ve got a great deal at stake here. I’ve been courting this inheritance for quite some-

honor able mention



MICHAEL MERTZ

FICTION

Bill Schaffer is a retired Superior Court Judge by way of New Jersey, Oberlin College, Case Western University, U.S. Department of Justice, Alaska, Pima County Attorney, and assistant Arizona Attorney General.

time. And frankly if ... if ... ”

His voice broke, and he sat down.

I glanced at my watch. “Jove, Gregory, we had better get a start on; they’ll be carrying on without us.”

A cab was summoned, and we made our way to Farnsworth.

The first round of cocktails had barely disappeared when we arrived. Sir Melvin caught my eye and beckoned me to him. He was a short squatty man with a very large protruding stomach. His head was bald, and his skin, which was splotched with red, hung down over his jowls.

“Ah, David, pleasure to see you,” he said.

Gregory had positioned himself behind me. Sir Melvin rose on his toes and peered over my shoulder.

“And, Gregory,” he said in a bland tone.

Gregory nodded.

“This, gentlemen,” said Sir Melvin, turning to a younger man beside him, “is my solicitor, Mr. Christopher Smail.”

I extended my hand to the younger man. Gregory slid from behind my back, shook Mr. Smail’s hand and then retreated slowly.

Mr. Smail was a tall man with a thin mustache. He stood very straight, and when he spoke he dipped his hand in and out of his coat pocket.

Sir Melvin stepped to the middle of the room. Sensing that the moment had arrived, the assembled heirs took their chairs and clustered—at a safe distance, of course—about him. As he studied the design in the carpet, he said, “It must be evident that when I pass beyond, each of you stands to inherit a sizable annuity.”

There was a general relaxation about the room. Gregory sat back and crossed his legs.

“But,” he continued, “there is a frightful thing to deal with—the inheritance tax. It’s rather large. That is why I have summoned my solicitor, Mr. Smail, here tonight. He has devised a plan whereby each of you may avoid this tax. Now, it is a bit tricky, but I believe that if you will bear with us, you will see the wisdom in it. Christopher, please.”

Mr. Smail cleared his throat. He studied the heirs as if he was looking for someone he knew.

“I will try to make this as elementary as possible,” he said. He scratched the side of his face and ran his forefinger over his mustache.

“When Sir Melvin expires, each of you will inherit one-eighth of his estate, and a tax on that inheritance must be paid. Now, if Sir Melvin, instead of leaving you this money by will, were to make you a gift of it at the present time, there would be no tax, because Parliament does not exact a tax on gifts. Is that clear?”


He looked about the room and, seeing no questions, continued.

“Well, with this in mind then, I have suggested to Sir Melvin that he convert his holdings into cash immediately and give to each of you his due share now. However,” and he paused, “there is one drawback to a gift.”

A silence fell over the room. Gregory eased himself to the edge of his chair. Mr. Smail continued.

“This trick of avoiding the inheritance tax has been tried before, and in many instances the giver has died within a few months of making the gift. Consequently, a few years ago Parliament decreed that a gift will not be valid unless the giver lives for one year thereafter. If the giver should die within that year, the gift is automatically revoked and the money passes as if given by will. In that event, the inheritance tax must then be paid.”

“Of course in our case,” continued the lawyer, “with so robust a man as Sir Melvin this is a mere technicality. In one year from tonight the money will be distributed free of inheritance tax.”




In the darkened rear of the cab, Gregory sat quietly doubled up. He passed his fingers over the window’s moisture as he spoke quietly.

“Do you think the old boy can hold on for a year?”

“He ruddy-well better,” I chuckled.

Gregory turned back to the window and went deeply into thought. Two minutes passed quietly.

“Keep a lookout, David, and cable me if his condition worsens appreciably.”



The months passed. Two, three, four.

Then, with but five months wanting to complete the year, Sir Melvin took ill. During dinner, he complained of acute gastritis, then a burning pain below the sternum.

Doctor Appelby was summoned. His diagnosis was horrifying—a heart attack. Sir Melvin was expected to expire before morning.

I cabled Gregory at once. By the time he arrived, Sir Melvin had passed on.

“Much pain?” asked Gregory distractedly.

“Minimum.”

“Oh, dash it, David. Let’s not pretend. He had just five months to go. What’s to become of it now?”

Before I could say anything, Doctor Appelby appeared at the door of the study.

“Good morning, Gregory, nice to see you,” he said.

“Hello, Doctor,” Gregory mumbled.

The doctor smiled. “Pity we have to renew our friendship on such a forbidding occasion.”

“Yes, pity.”

“What will you have me do with the body, David?”

I was thinking of the annuity. “Oh ... contact Ashland and have him make the arrangements.”

The doctor turned to leave, but then he came back into the room. He set his satchel down. His eyes were set with a straight, cold, medicinal look.

“You know,” he said slowly, “it is possible to keep this death a



WE EASED THE
BODY INTO THE
FREEZER, CAREFUL NOT
TO DISARRANGE THE
NIGHTCLOTHES TERRIBLY.
EXCEPT FOR ONE FOOT, IT
FIT DEVILISHLY WELL.

secret for five months.”

I felt as though I had been struck. I sat down, my thoughts eddying. “What is he saying?” I thought. “Whatever could he — ?”

Gregory snapped to first. “Go on,” he whispered, for no good reason.

“When refrigerated, a body may keep for days, and when frozen, indefinitely,” said the doctor.

Gregory began to frame a question. “But — ”

“The deep freezer in the basement would be suitable,” said Doctor Appelby, anticipating Gregory’s question. “At the end of the five-month period, remove the body, allow time for it to thaw, of course, set it up in bed, and fetch the coroner.”

“Brilliant,” exclaimed Gregory.

“Splendid,” was all I could muster.

“Now if — ” Gregory stopped short and whirled about. “But Stephens?”

“Oh, yes,” I thought. Stephens, the manservant who had been with Sir Melvin through the ages. He would not understand.

“Something should be said to him,” I stated. “Suppose you talk to him, Gregory.”

“Fine, David. You help the doctor; I’ll speak with Stephens.”

As I left the room, Stephens was seated in the vestibule. “Oh, Stephens,” I called as I passed him on my way upstairs, “Mr. Clot would like to speak with you for a moment.”

Stephens looked up, his eyes red and cheeks puffed. Without saying a word he entered the parlor and stood erect. His unheralded presence startled Gregory, who was arranging his thoughts.

“Oh, Stephens — yes, yes, come in, come in,” he uttered. Stephens stood at attention as Gregory started what he had rehearsed.

“Now,” he said by way of introduction, “we have all sustained a severe shock this evening. No one could have thought that so energetic, so robust a man as Sir Melvin could have — a — could have expired so unexpectedly. Yes, it was quite a shock. But it is in times like these that one must remain steadfast, one must — ”

Thump, thump, thump. My footsteps and Doctor Appelby’s, heavy and uncertain, echoed through the parlor. Stephens, unmoved, stared blankly ahead. Gregory continued.


“Yes, it is in times like these that one must — ”

Thump, thump, thump. The doctor and I, with Sir Melvin’s body sprawled upon a makeshift stretcher between us, excused ourselves and passed through the parlor to the storage room. Without a word, Stephens wilted and sat down. With that, Gregory was free to join us.

We eased the body into the freezer, careful not to disarrange the nightclothes terribly. Except for one foot, it fit devilishly well.

“Had better dial it as low as possible,” advised the doctor.

“Right,” added Gregory with a dash of adventure.



My next cablegram to Gregory was five months later. “Gregory Clot, Topworthy, stop. Frightful news, stop. Sir Melvin dead, stop. Come quickly, stop. David.”

“Have you notified the coroner as yet?” asked Gregory upon arriving.

“He will be here in a very few minutes,” I answered.

The coroner appeared, extended his sympathies and explained that whereas this was death due to an unknown cause, an autopsy must be performed. We understood and agreed.

At a quarter past eleven, much to our surprise, the coroner appeared at the door.

“Come in, come in,” Gregory begged.

“The hour is late, I will not detain you,” said the coroner. “Sir Melvin died of a heart attack—a coronary occlusion.”

“What a pity,” moaned Gregory. “He was such a robust man. Riding, hunting, tennis, there seemed to be no activity foreign to Sir Melvin. That’s why it’s so difficult to believe he was stricken so violently and quickly. At first it appeared to be merely gastritis. Why — ”

The coroner interrupted. “Then you were here at the time, Mr. Clot?”

Gregory took the cigarette from his mouth and flicked the ashes from it.

“Why ... why ... no, Mr. Whenton,” he said feebly, pointing to me.

Yes,” I said quickly. “Sir Melvin complained of a slight pain. It was just after dessert. We were about to — ”

“Ah yes, dessert,” said the coroner, squinting his eyes inquiringly, “that’s one thing that bothers us, Mr. Whenton.”

I glanced quickly to Gregory.

“Upon examining the stomach,” the coroner said, “I found remains of fresh strawberries. Fresh strawberries in January?”

The coroner looked at me. I looked at Gregory.

Gregory, taking just a few seconds to regain his composure, straightened up and smiled—the situation well in hand.

“Yes, well, you see,” he said, “we have a deep freezer.” 