

No Death, No Taxes

Fred McGavran

Death, like an underfoot cat, can be as difficult to entice as to avoid. The Reverend Charles Spears, Rector of the Downtown Church of Our Savior was wondering how far he could stretch the leftover turkey and Beaujolais he had salvaged from the parish Thanksgiving dinner when Lawrence Bennett called.

“Can you come out to the house and administer the last rites to my father?” he said.

There was no urgency in his voice. Lawrence Bennett had passed the last thirty years as a financial consultant, operator of a failed mutual fund, and unsuccessful hedge fund investor, waiting for his father Baldwin to die. Several weeks earlier, Baldwin had entered hospice care with end stage prostate cancer.

“Has something happened?” Spears asked.

“The kids are home for the holiday, and some other close friends will be there,”
Lawrence evaded the question.

Still in high school, Lawrence’s kids were always home, and Spears suspected
who the close friends would be.

“I’m working on my sermon,” the priest said.

“Then this afternoon,” Lawrence countered. “Around three.”

Repairing the roof, painting the parish hall, even his own salary depended on the
munificence of the Bennett family.

“Around three,” Spears repeated softly.

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Baldwin Bennett’s mansion was one of the more elaborate copies of the
Governor’s Palace at Williamsburg to grace the Midwestern landscape. Turning into the
circular driveway, Spears saw a Dodge Neon parked amongst the Mercedes and BMWs,
telltale sign of the presence of hospice staff.

“Good afternoon, Father,” Cheryl Snyder said when she opened the door.

“Why, hello, Cheryl,” Spears said, greeting her as a colleague. “How are you?”

The hospice nurse looked away. She had seen Charles Spears at the bedside of
many patients, trying to ease their way into death with words of consolation and hope. In
hospital blues with a web belt to help lift her patient, she led the Rector to the library.
Lawrence had let his father’s housekeeper and cook go when Baldwin had entered the
Medicare funded service for the dying.

Lawrence and second wife Kindreth Marie, known to her dozens of best friends as
“K.M.,” had opened the bourbon to pass the time until the priest arrived. Absorbed in

their iPhones, children Quentin, Zoë, and Larry, Jr. were sprawled on the Persian carpet, oblivious to everything except the tiny screens. Spears was not surprised to find family lawyer Harris Scintilton, resplendent in cashmere blazer and bright red bowtie, and financial advisor Horlach Spenser, sporting a plaid holiday vest, with glasses in their hands.

“Sit down and relax,” K.M. greeted him in a too loud voice, inviting the priest to exchange his Prayer Book and communion kit for bourbon.

“What can I fix you for you, Charlie?” Lawrence called from the wet bar.

“I don’t think I’ll need anything to get through it,” Spears said. “Has there been a change for the worse?”

“With everything going on during the holidays, it’s just something we wanted to get done,” K.M. replied, flashing the “whatever” smile she had learned from her teenagers.

“More to put Baldwin in the right mood than anything else,” Horlach added.

“The mood for what?” Spears exclaimed. “To die?”

“There isn’t any rush,” Harris Scintilton said, clinking the ice in his glass to signal Lawrence for a refill. “Yet. The death tax won’t return until January 1.”

“What are you talking about?” the priest asked.

“The federal estate tax expired January 1 of this year,” the lawyer explained. “It comes back into effect January 1, 2011 for estates above \$5 million.”

“I can’t believe the Republicans rolled over on that one,” Horlach said.

“It’s socialism,” the lawyer agreed.

“I’ll never support another Republican,” Lawrence Bennett announced, breaking a family tradition that stretched back to the Crash of 1893.

“It will cost us \$100 million in federal estate taxes if Baldwin stays around until New Years Day,” Horlach said.

“This is all about family,” K.M. reassured the priest.

“We have a window of opportunity,” Lawrence concluded, taking his lawyer’s glass and refilling it. “But it’s not going to stay open forever.”

* * *

Baldwin Bennett had not realized how many people wanted him dead until he received the fatal diagnosis. Like many of the super rich, he thought the smiles that greeted him at the club and the bank and Republican fund raisers, and the family and acquaintances who jostled for his attention were tributes to his intelligence and character. Draped in sheets, he was propped up on a colossal lift chair in his living room to receive visitors like the dying Emperor Constantine upon his throne.

What shocked Baldwin more than the diagnosis was the change in his visitors’ voices as they approached his audience chamber. They were happy, even boisterous, as they greeted the hospice nurse at the front door, and then became somber as soon as they entered his presence. The doorbell rang again and again that afternoon, and he could hear loud voices, but no one had come to see him.

“What are they saying?” he asked the nurse when he heard his son Lawrence and K.M. laughing with their financial and legal advisors.

“Something about the children,” she said.

Like many long-time nurses, Cheryl knew the limits of honesty. Late 40s, divorced, thirty pounds overweight with two teenage sons and her mother at home plus a twelve hour shift six days a week, she had never earned more than \$30,000 a year.

“I thought someone said this couldn’t have happened at a better time,” Baldwin said.

“Why would they say that?” the nurse asked.

Baldwin Bennett, who was well aware of the tax consequences of a speedy death, did not answer.

“Oh, look, Cheryl,” the dying man said happily as the Rector entered. “It’s Charlie Spears.”

Before the priest could reply, Lawrence brushed past him leading K.M., the kids, and his legal and financial advisors into a room where uniformed maids had once served cocktails and canapés to guests in evening clothes.

“How are we today?” Lawrence called, searching his father’s face for signs he was failing.

K.M. had found a Prayer Book for herself and Lawrence among the shelves of unread novels in Lawrence’s study at home. After searching unsuccessfully through soiled clothing and fast food containers in her children’s rooms for the Prayer Books presented at their confirmations, she made them promise to follow the service on their iPhones. Harris Scintilton and Horlach Spencer had located a Prayer Book in Baldwin’s library. The effect on the patient was striking.

“What’s everybody here for?” Baldwin asked, eyeing them as if they were technicians come to perform some painful and degrading test.

“We thought we should do, what do you call it, Charlie? Last rites?” Lawrence said loudly.

As the priest approached the patient to begin the service, he saw that Cheryl was holding Baldwin’s hand on the other side of the lift chair. She started to move away, but he shook his head slightly, signaling her to stay. He opened the communion kit and set the cup, plate, bread, and wine on a tray attached to the chair.

“How are you getting along, Baldwin?” he said, placing his hand on the patient’s arm.

“I don’t know if I’m ready for all this, Charlie,” he said, voice catching in his throat.

“Let’s turn to page 453,” the priest said, opening his Prayer Book.

“I’m not finding it, Charlie,” Horlach Spenser said.

“That’s because you have the 1928 version of the Prayer Book,” Spears replied.

It took Lawrence and K.M. longer to find their places, because their Prayer Book had never been opened. Thumbs flying over tiny keyboards, Quentin, Zoë, and Larry, Jr. were texting each other to keep from being bored.

“This is the *Ministration to the Sick*,” Lawrence said, finally finding the page.

“Didn’t you want to do the other one?”

“No,” the Rector said and began the service.

Cheryl’s hands were shaking so badly when he anointed Baldwin with oil that he anointed and blessed her, too. After nearly forty years as a priest, he knew that dying was often as hard on the nurse as on the patient.

During the Eucharist K.M. had to call the children back from the occasional chairs at the edge of the room, where they had withdrawn to suppress giggles during the prayers. Only the dying man and the nurse responded to the sacrament, taking the bread and wine as if they were more precious than life or money. Tastes dulled by bourbon, the other adults consumed the elements perfunctorily, while the teenagers took hasty sips, as if by hurrying the ordeal would be over faster.

“Thank you, Charlie,” Baldwin said after the closing prayer and blessing. “I feel much better now.”

The priest looked at the nurse.

“Should we talk?” he said softly.

She averted her eyes.

“I’ll be alright,” she said.

Wondering what there could be about Baldwin Bennett that could so move her, he followed the others back to the library.

“Somebody missed a signal in there,” Horlach Spenser said, refilling his glass before passing the bottle to the lawyer.

“And who was that?” the priest asked.

“I thought I heard you say ‘restore him to health’ in one of the prayers,” Lawrence said. “Am I missing something here, Charlie?”

“I think you are.”

“Won’t he be, well, more comfortable after all this is over?” K.M. asked.

“I’m not so sure,” Charles Spear replied.

“All we want is to move this thing along,” Horlach Spenser said. “This is putting a terrible strain on all of us.”

Spencer’s 1% management fee of the \$100 million tax savings would yield him \$1 million a year.

“You’ll find a way to cope,” the priest said, taking his Prayer Book and communion kit with him to the door.

Cheryl was in the vestibule, smoking.

“What’s going on, Cheryl?” he said.

The hospice nurse, who had watched death drain so many people, put out her cigarette and started to cry. Spears set down his Prayer Book and communion kit to put an arm around her. She was shuddering so badly she could not speak.

“Is something happening with Baldwin?”

“No,” she sobbed. “With me.”

“Can you tell me,” Spears asked, beginning to understand.

“It’s breast cancer, and it’s metastasized to my liver and lungs. My God, Father, I’ll be dead before Mr. Bennett.”

“Can’t you take a leave of absence?”

“I have to keep working for my boys and Mom. Jerry’s a senior, and Alex is just a sophomore.” She started to sob again. “There isn’t any insurance.”

The worst part about being a priest is not being able to change anything for the people who come to you, Spears thought.

He stayed with her until she had stopped sobbing.

“Thanks for including me in the service,” she said. “I’d better get back to him.”

“Call me when you think it’s time,” he said. “For either of you.”

The nurse sniffed and returned to her patient.

A good death is something only the wealthy can afford, Spears thought as he walked to his car.

* * *

Contrary to his family’s hopes and expectations, however, Baldwin Bennett did not die. Instead he retreated into his enormous bedroom, where he could look out the window over his veranda at the snow blown landscape and ponder all the wasted years.

When I was little, he remembered, *Mother always opened the window a crack even on the coldest nights so my brother Larson and I would have fresh air.*

So he had Cheryl Snyder crack the window, leading to a wonderful conversation about their mothers.

How odd, he thought. *Cheryl is the only one who cares about what I did as a child, or how scared Larson and I were of our father, or how I felt when my wife died.*

At night when he awoke, however, or when Cheryl was off duty, he lay shivering in anguish. It was unfair that he had to die so soon just so Lawrence and his family could have more money.

Lawrence noticed the change in his father, as did Harris Scintilton and Horlach Spenser. When they stopped by to show him the contractions and expansions in his portfolio during his last illness, Baldwin treated them to an hour long reminiscence of lessons he had learned as an Eagle Scout.

“Next thing you know he’ll want to leave a few million to the Boy Scouts,” Lawrence said after he and his advisors had retreated to the library.

“It’s the cancer,” Horlach said. “It’s reached his brain.”

“Maybe you should call Dr. Mexta, Harris,” Lawrence said to the lawyer. “Let’s have him declared incompetent before he does something really stupid.”

When Scintilton called, however, Dr. Mexta was not interested in being the star witness at a competency hearing. Several spectacular malpractice verdicts had driven him from orthopedic surgery to geriatrics, and he was timid about returning to court.

“Last time I saw him, he was perfectly clear,” the physician said.

“Tip the phone so we can hear,” Lawrence whispered.

“Then increase the pain killers,” Scintilton suggested. “He needs something to calm him down.”

“I haven’t seen any need for that, either.”

“Isn’t there anything you can do? The family’s afraid he’ll start giving his money away.”

“If the nurse sees any change in his condition, she can call me,” the doctor said.

“Damn doctor is not a team player,” Lawrence said after Harris hung up.

“Don’t worry,” the lawyer said. “Baldwin will have to call me if he wants to do anything with his estate.”

* * *

So Harris Scintilton was well prepared when Cheryl called and asked him to come to Baldwin’s bedside to draft something for his will. Baldwin’s will and trusts already left everything to his son and grandchildren, so any change meant that they would be getting less. This presented the lawyer with a conflict of interest between Baldwin on the one hand and Lawrence and his children on the other. Driving to Baldwin’s mansion, the

lawyer reflected that death would soon resolve the conflict, enabling him to represent both Baldwin's estate, worth millions in legal fees, and Lawrence and his family, generating still more millions in fees.

It was chilly in the bedroom when Cheryl escorted him to his client.

"Aren't you going to close that window?" he asked the nurse.

She did not reply. As soon as she had departed, Baldwin motioned the lawyer forward with a thin, bony hand.

Not much more time now, Scintilton thought.

"Harris, this is just between us," Baldwin said. "I want you to add something to my will."

The lawyer leaned forward, pen poised over a fresh legal pad.

"I want to leave \$500,000 to Cheryl Snyder for her boys."

"How is this going to make Lawrence and the kids feel?" Harris said.

Baldwin Bennett was the last man he would have imagined to be attracted to the pudgy nurse in hospital blues and tennis shoes.

"They have enough."

"Can you tell me why you want to give her so much?"

"I have my reasons," the old man said as firmly as when he thought he was in control of his life.

I'll bet you do, thought Harris Scintilton.

Early in his career, the lawyer had made his name representing beneficiaries deprived of an inheritance by a nurse or too friendly neighbor.

“I’ll get right on it,” he said, replacing the blank legal pad in his brief case. “You might ask Cheryl to close that window. I’m afraid you’ll catch a chill.”

He found Cheryl at the kitchen table reading *People* magazine.

“You’ve made quite an impression on Mr. Bennett,” he said, sitting down beside her.

Expecting a compliment, she smiled.

“Did you know that hospice will fire you for taking a gift from a patient?” he said.

The words tore into her stomach like the diagnosis of inoperable cancer.

“What are you talking about?” she exclaimed, stunned. “I never asked him for anything.”

“They won’t believe you,” Harris said. “He wants to give you money for your sons.”

She dropped her head and sobbed. She was losing her sons, her job, her life, and now her only friend.

“I believe you, Cheryl, but I’m afraid the family might not be so understanding,” Harris said.

Responding to what she thought was a sympathetic tone, the nurse looked up at the lawyer.

“Isn’t there anything I can do?” she pleaded.

“He isn’t thinking clearly anymore,” Harris said. “What’s he taking for pain?”

“Demerol.”

From his estate planning practice, Scintilton was familiar with the medications used to anesthetize his dying clients to the point of indifference and beyond.

“Why don’t you call Dr. Mexta and ask him to increase it to 100 cc every four hours until he gets some relief.”

“That’s an awfully strong dose,” she said.

“We need enough to keep him calm,” the lawyer reassured her.

“We don’t have that dosage here, Mr. Scintilton.”

“The doctor can ask the pharmacy to deliver it when he calls in the prescription.”

The nurse felt a horror she had never before experienced, the horror of confronting something evil that had total control over her.

“I’ll call the doctor, Mr. Scintilton,” she whispered.

“Good. And Cheryl,” he said as he stood up. “I wouldn’t tell Dr. Mexta about our conversation. The fewer people who know about that gift the better.”

* * *

Charles Spears had just finished a draft of his sermon for the Fourth Sunday of Advent when the nurse called.

“I think it’s time for you to do the last rites,” she said.

“What’s happening, Cheryl?” the priest asked.

“There’s been a major change for the worse.”

“Is four o’clock alright?” he asked.

“Just come soon.”

When he arrived at the Bennett mansion, Spears was surprised to see just Cheryl’s Neon parked in front. The hospice nurse opened the door.

“Is anyone else coming?” Spears asked following her through the house.

“He wanted this to be just for us,” she said.

Baldwin was propped up in bed, holding his Prayer Book. While the priest placed the cup and the plate on the bedside table, Cheryl sat down on the bed beside him.

Spears had never seen two people so caught up in the service. Both patient and nurse received the sacrament as if they really believed they would preserve their bodies and souls into everlasting life. Concluding the Eucharist, Spears wondered how the nurse could have made such a change in a man whose only prior interest in liturgy was that it be concluded quickly.

“Thank you, Charlie,” Baldwin Bennett said, gripping the priest’s hand. “That was the nicest thing anyone ever did for me.”

“I finally understand,” Cheryl said.

Her face had a strange look as if something inside were about to break free.

“What do you understand, Cheryl?” Spears asked.

“Everything is going to be alright.”

* * *

Clergy never have a day off, Spears thought, when the telephone awoke him Saturday morning.

“I’m over at the house,” Lawrence said. “They found the body at the shift change.”

“How are you handling it, Lawrence?” the priest said, automatically giving a pastoral response.

“It’s not my father,” Lawrence snapped. “It’s the hospice nurse. They found a syringe and a bottle of Demerol beside her.”

Horror sliced into the priest’s chest.

“Charlie, are you still there?”

“I’m still here,” the priest said thickly.

Why didn’t I see it coming? he accused himself.

“She took the medicine she was supposed to give my father,” Lawrence said.

“People just don’t have any respect for other people’s property anymore.”

The priest did not respond.

“Can you come to the house?” Lawrence continued. “The police are here. They found a note.”

“Oh,” Spears said.

“My father is very upset.”

* * *

When the priest arrived at the mansion, a police car was parked between Lawrence’s Mercedes CL600 and Cheryl Snyder’s Dodge Neon. He parked behind Harris Scintilton’s BMW 750i sedan. Lawrence opened the door.

“You have to do something about my father,” he said. “He’s lost it.”

“Have you called the doctor?” Spears asked.

“Totally uncooperative. He won’t prescribe anything until he’s seen him.”

The priest followed Lawrence to the living room. A plainclothes officer was sitting on the couch with his computer on his knees writing a report, while Scintilton watched over his shoulder. Across the room a uniformed officer sat on a Chippendale chair twisting his cap. Spears recognized the plainclothes officer from a suicide several years earlier.

“See that?” Lawrence said, pointing to a dark spot on the carpet. “That’s where they found her. No concern for anyone except herself.”

“Hello, Mr. Spears,” the plainclothes officer said. “Mr. Bennett’s not taking it very well.”

From deep inside the house came a sound like a trapped animal roaring.

“You said there was a note,” the lawyer said.

“He found it beside his bed when he woke up,” the officer said. “We should talk about it, Mr. Scintilton.”

“Oh?” the lawyer said.

Two plastic bags were on the butler tray table. The officer handed a bag with a paper in it to the lawyer. Spears had never seen Harris Scintilton surprised.

After the lawyer read the note, the plainclothes officer passed it to the priest. It was handwritten in ball point pen on Baldwin’s stationary.

“Dear Baldwin. You are the kindest, most generous man I ever met. These last weeks with you have been the happiest in my life. I never thought you were going to give me anything for my boys. When Mr. Scintilton said I would lose my job when they found out, I didn’t know what to do. Maybe this way it won’t be a problem. I was going to die before you anyway. I am so sick and it hurts so much. And be careful how much Demerol they give you. I think Mr. Scintilton told the doctor too much. This is the best way for both of us.

Love Eternally,
Cheryl

“What’s that about a gift?” the officer said.

“Mr. Bennett wanted to leave \$500,000 for her sons in his will,” Scintilton said.

“That bitch!” Lawrence exclaimed.

The officer picked up the other plastic bag with a pharmacy bottle labeled “Demerol.”

“Did you tell her something about a prescription?”

“I told her to call the doctor,” the lawyer said.

“You must feel terrible about this, Mr. Scintilton,” the officer said, closing his computer and picking up the two bags to leave. “I’ll be back as soon as I have a copy of the note.”

“Save yourself the trouble,” Lawrence said. “I don’t need it.”

“I promised your father,” the officer said.

As the two officers were leaving, a male aide in hospital greens entered the room.

“Mr. Bennett, he’s calling for you.”

“How long until the doctor gets here?” Lawrence demanded.

“This afternoon.”

“Damn it,” said Lawrence. “I have to handle everything.”

The priest followed Lawrence and the lawyer into the hall. The sobs and cries grew louder as they approached Baldwin’s bedroom.

“I can’t deal with this,” Lawrence said, halting. “Charlie, you go see him.”

“I’m not sure that’s the way to go,” Harris Scintilton cautioned.

“It’s not my fault he got involved with her,” Lawrence snapped. “It’s in your court now, Charlie.”

* * *

The last time the priest had seen a man so totally destroyed was when he was a Navy officer in Vietnam, and his boat captain was hit by a burst of fire from the river bank.

Blood spurting out of his neck, he looked hopelessly at Spears as he died, horrified that everything had been ripped away in an instant.

Baldwin Bennett was lying in his huge bed, legs twisted in the sheets, sobbing. Spears moved an elaborately upholstered chair to his bedside and sat down.

“Baldwin, it’s Charlie,” he said softly.

The sobs surged.

“Everything I ever believed in, everything I ever did, was wrong,” the dying man cried. “Everyone I ever trusted has betrayed me.”

The priest was silent.

“My God, Charlie, all I wanted to do was help her boys, and they killed her.”

Charles Spears touched the patient’s arm. How many times had he heard it from the dying: *I’m a good person; I don’t know why this is happening to me; why won’t anyone help me?*

“Did you see the note?” Baldwin asked.

“Yes.”

“What did she mean, she was going to die before me?”

“She had cancer, too,” Spears replied.

“Oh, God, Charlie. She never told me.”

“She loved you too much.”

Baldwin Bennett wept.

“All my life, Charlie, I’ve tried to do the right thing. Take care of your business; take care of your family; your church; your political party. It hasn’t been easy. What the hell went wrong? What am I going to do now?”

How could the priest tell him that everything in his life, from his birth as the elder son of the city's wealthiest industrialist, to his education at elite schools, to a country club marriage, to a son who imitated him in everything except business success, to a lifetime draining every penny and every breath from his firm and employees had led in a straight line to this moment?

"I can't stand it anymore, Charlie. I'm ready to take those pills."

The priest reached for the words that had not been there for the boat captain so long ago.

"Isn't there anything I can do?" the dying man pleaded.

"This one thing you lack," Charles Spears said. "Take all that you have and give it to the poor."

For the first time that terrible morning, Baldwin Bennett was quiet. Then he sighed and looked away.

"How can I do that?" he said, starting to revert to his old self. "Harris Scintilton will never rewrite the will and the trusts."

"There are other lawyers besides Harris Scintilton," the priest said in a voice he had not heard since he was released from active duty.

"What about Cheryl's funeral?" Baldwin asked, showing a concern for someone else that the priest had never seen before. "They don't have a church."

"I'll call her mother about the funeral," Spears said, standing up "Shall I send in the aide when I leave? You have some calls to make, too."

"Yes," he said, struggling to sit up.

For another second, the dying man's soul quivered between the only life he had ever known and the hope that in his few last days he could change.

"I still have a lot to do," Baldwin Bennett finally said.

The priest felt a relief he had never expected to encounter at Baldwin Bennett's bedside. Lawrence Bennett and Harris Scintilton met him outside the library.

"Will he make it until Dr. Mexta gets here?" Lawrence asked.

"I'm not sure he needs the doctor," Spears said, turning to face Harris Scintilton. "He's going to be much more careful about the Demerol."

* * *

Cheryl's two sons and her mother sat in the front of the chapel, heads bowed, weeping. Some people the priest supposed were family sat behind them. Spears recognized a few other hospice nurses. The priest had asked his secretary and several women from the altar guild to sit across the aisle to give a feeling of community that the nurse had lacked most of her life. Just before the service began, a hospice aide wheeled Baldwin Bennett into the chapel.

The priest had struggled with how to talk about the Resurrection at the funeral of a woman who had decided to deny death the satisfaction of wringing the life out of her. So he spoke about how intimate she was with death, and how little she feared it. Instead of trying to explain or rationalize, he described her near transcendence during her last Eucharist with her patient.

After the service, the dying man asked to be introduced to Cheryl's sons. Awkward in plain white shirts and newly pressed pants, they let the old man grip their hands.

What's with this? their glances at each other said.

“I have to tell you boys something,” Baldwin Bennett said, voice breaking. “She saved my life.”

How can life mean so much to him? their expressions asked.

“Your mother was the bravest person I ever knew,” Baldwin continued.

The boys had never heard their mother called brave.

The man who was sending them to college and into lives their mother could only fantasize for them could not say anything more. He clapped each of them on the arm and nodded encouragement. As the boys followed their grandmother outside, Baldwin realized that he had never spoken that way to his own son.

* * *

The church year moved from Advent to Christmas without death showing any understanding of the importance of Baldwin Bennett dying by the end of the year. On his visits, Charles Spears found a man far more concerned with unloading the burdens of his life than with the debilitating process of dying.

“Do you know what the hell’s going on?” Lawrence said to the priest, cornering him at the coffee table after the Sunday service on December 26, 2010. “Harris says that Anderson Page sent a release from my father for all his estate documents.”

Only a probe from the managing partner at Salouby and Wales, Scintilton’s long time rival, could have brought Lawrence to church the day after Christmas.

“I’m sure Harris behaved very professionally,” Spears said.

“Anderson Page is a damned ambulance chaser,” Lawrence exclaimed, not conceding that the concept of professionalism could apply to his lawyer. “Harris thought

he could slow them down a few days copying the files, but Page's messengers wouldn't leave until they had the documents."

"Have you spoken with your father?" the priest asked.

"He's totally irrational," Lawrence said. "All he talks about is how money isn't everything and that he should have spent more time with me when I was growing up."

"This can be a time to really get to know him," Spears suggested.

"He's too far gone for that," Lawrence said. "It's very upsetting, Charlie. Thank God this can't last forever."

"No," the Rector agreed. "It can't."

* * *

When someone with a large estate dies, would-be heirs and beneficiaries throng the funeral, concealing delighted anticipation behind solemn faces. Their joy, like that of the saints is often too intense to be suppressed. Laughter breaks out in the solemn assembly as family members and friends share anecdotes and relief that their waiting is finally over.

At Baldwin Bennett's funeral, however, his family was not rejoicing. Driven by a conscience more painful than cancer, Baldwin had not died until Epiphany, six days after the dread federal estate tax sprang back into being, long enough for the documents that would disinherit his son and grandchildren to be prepared and executed.

Entering the narthex of The Downtown Church of Our Savior, the mourners split into two opposing columns as they passed the coffin: Lawrence, K.M., Harris Scintilton, Horlach Spenser, and their families and firms to the left, and Anderson Page, two of his high-maned associates, and the board of every major charity in the city to the right.

Always alert to a marketing opportunity, Page had called the charities to announce their good fortune, while letting Baldwin's family and minor beneficiaries like Cheryl Snyder's sons wait until the will was probated. Charles Spears stood with his crucifer and torch bearers beside the coffin, feeling more like an ecclesiastical referee than a proclaimer of the Resurrection.

"What the hell's this?" Lawrence Bennett said, pointing at the pall covering his father's coffin. "That coffin cost \$50,000. I want people to see that we care."

"We cover the coffin to show that we are all equal in death," the priest replied.

"That's class warfare," Lawrence snapped.

Then he saw Anderson Page.

"Don't think I don't now how you moved in on my father," Lawrence snarled across the coffin. "The bar association will hear about this."

Page's associates, tanned from holiday vacations and fit from hours of squash, looked as if they were about to vault the coffin to protect the dead man's last consigliore.

"I'll get copies of the new will and trusts in the mail this week, Lawrence," Page said. "He didn't cut you out of everything."

Page's associates smirked. To demonstrate his state of mind, Baldwin had left token bequests of \$1 million to Lawrence and each of his children, and a convincing short paragraph stating why he had decided to omit K.M. altogether.

"We'll file suit for undue influence as soon as we see your papers," Harris Scintilton said.

Page removed a paper from his jacket pocket.

“Have you seen this, Harris?” he said, holding out a copy of Cheryl Snyder’s suicide note. “You would have a conflict of interest filing a lawsuit.”

“It’s time,” Charles Spears said to separate them as the organ began Baldwin Bennett’s favorite hymn.

Baldwin Bennett’s would-be heirs and beneficiaries entered the nave just ahead of the coffin and took seats on opposite sides of the aisle.

“I am Resurrection and I am Life, says the Lord,” the priest announced to a church filled with people who looked forward only to the division of the dead man’s estate. “Whoever has faith in me shall have life, even though he die.”

Following the coffin down the aisle, Spears wondered if he and the dead man were the only ones present who believed that. Lawrence and K.M. were staring at their service leaflets, as angry and uncomprehending as if Baldwin had elected to be buried from a mosque. Beside them Quentin, Zoë, and Larry, Jr. were exchanging Tweets on their iPhones. Face still red from the exchange with Anderson Page, Harris Scintilton stood with his wife and Horlach Spenser in the next pew. Across the aisle the executive directors of the charities glanced gratefully at the passing coffin; Baldwin’s gifts would provide them with retirement packages beyond the dreams of the most predatory municipal union.

Spears had selected as the text for his homily the passage from Luke’s Gospel where a rich man asked Jesus what he must do to be saved. The priest thought the man probably wished he had kept the question to himself, after being told to give everything to the poor.

Spears celebrated the Eucharist, then walked along the communion rail distributing the bread to the distracted, the indifferent, the angry, the arrogant, and the rapacious. Cheryl Snyder's death, Baldwin Bennett's conversion, even the sacrifice of Christ seemed lost in the impending struggle over a \$300 million estate. Seeing Quentin, Zoë, and Larry, Jr. playing with their iPhones, he walked past them.

The last to come forward were Cheryl's mother and her sons, still not knowing about Baldwin's gift. They were the only ones who looked as if they had any idea of what it meant when the priest said, "The body of Christ, the bread of heaven." Totally out of their element, they were also the only ones who wept.