

## IS MURDER TAX-DEDUCTIBLE?

BY KATHERINE BEESON

Dedicated to my wonderful husband, Steve

Synopsis: (setting: Spring of 1951) Brian Merring, the co-owner of the CPA firm, Dett and Merring, is supposedly found murdered in his office. Suspected of his murder are two disgruntled clients, an unhappy ex-wife, a sleazy landlord and a wise-cracking secretary. But his personal appointment book listed a mysterious late-night meeting – did his last visitor have a motive for murder?

The audience never sees Merring before the murder – only hears someone over the intercom. It will turn out that Dett is using Merring's office while Merring is on a business trip and it will be Dett who is actually murdered. When the police don't realize this, Merring decides to switch places with his dead partner and try to solve his own murder. Does he have another reason for switching places with his dead partner?

### CAST

Brian Merring, CPA

Bella Matthews, the secretary

Phillip Bartholomew, the detective

Carol Merring, the ex-wife

Helen Coner, the office cleaning lady

Jane, another cleaning lady

Nathaniel Dett, CPA (must be listed in cast of characters with fictional actor's name so audience does not realize part of plot before show starts.)

Barry Silks, the owner of building

Ben, the maintenance man

Andrew Henry, a police officer

Harry Perkins, unhappy client with a shady past

Melvin S. Temple, another unhappy client too meek to be believed

Christine Devlin, another secretary

## Act I

### Scene 1

*Setting: Offices of Dett and Merring. Merring's office wall occupies ¼ stage SR set on angle. Rest of stage is outer offices and location of secretary's desk. Two doors upstage in outer office – door center stage is marked "NATHANIEL DETT" and door USL is door leading into hall of building. Secretary's desk is located in front of the BRIAN MERRING door. The offices are nicely furnished in mid-century style, suggesting that this is a fairly successful business. There is a small grouping of chairs and a coffee table in the office. There are celebrity magazines circa 1951 and a candy dish filled with candy on the coffee table.*

*At opening of play, Dett is seated at desk in Merring's office, as is Bella at her outer office desk. The audience does not see Dett in office but can easily hear a male voice. Office doors are clearly marked Dett and Merring. There is a well-kept fish tank on a near-by book case or as a free-standing tank, visible to the audience. There must be white gravel on bottom, also visible to audience, with a number of colored stones sprinkled among the white stones. There must be a scuba diver in the tank. There must be a black and white portrait photograph of President Harry S. Truman on the wall.*

*At curtain rise, Bella is at her desk writing.*

DETT: *(Voice from intercom.)* BELLA!!!!

*Bella, seated at her desk, ignores the intercom and continues with her work on a crossword puzzle.*

BELLA: *(To herself.)* Name of the daughters of both the President of the United States and the King of England. Eight letters. Starts with M... Truman's daughter...Truman's daughter. *(Taps forehead with pencil.)*

DETT: *(Into Intercom again)* BELLA!!!

*Again, Bella ignores the interruption.*

BELLA: M – A – R – G – A – R – E – T. Margaret -- got it.

DETT: *(In his best Stanley Kowalski imitation)* BELLA!!!!

BELLA: As God is my witness, that man is never going to see another Tennessee Williams play again.

DETT: *(into intercom -- impatiently)* BELLA!!!! Do you have the Benson file?

BELLA: *(also into intercom)* Top of the desk – left side.

DETT: *(Yelling into intercom)* NO IT'S NOT!

BELLA: *(To herself)* Don't make me come in there.

DETT: (*Into intercom, very irritated.*) BELLA!!!

BELLA: Don't say you weren't warned. (*She makes a production out of rising and goes to Merring's office.*)

*Bella immediately returns.*

BELLA: Next time try your *other* left.

*Dett slams door to his office.*

BELLA: (*To herself*) Yes, that was very mature.

*Office door opens and a well-dressed yet slightly tacky woman enters. She is wearing a fur wrap or stole. She is furiously chewing a lot of gum.*

*Bella looks up. She gives the woman a practiced smile.*

BELLA: Good afternoon, Mrs. Merring. How may I help you?

CAROL: (*Agitated.*) You can tell that low-life ex-husband of mine that I need to see him. *I'm being audited!* He did something wrong on my tax return and now *I* am being audited.

Bella (*Glancing back at the closed door and speaking the first sentence loudly as if to warn the person inside the office.*) Your ex-husband, Mrs. Merring, is not here at the moment. I am all alone. Shall I set up an appointment for you?

CAROL: You don't expect me to believe you – where else would he be during income tax season?

*An outer door is heard slamming.*

BELLA: See? I told you I was alone. It's just you and me.

CAROL: (*Adjusting her furs.*) I'll wait.

BELLA: I wish you wouldn't.

CAROL: I supposed I could just pace up and down the hall – he's got to come back sometime.

BELLA: Suit yourself.

CAROL: (*Looks around office.*) Bella, you've worked for these guys for five years. How did you last so long? Don't you want to find yourself a husband? You're not going to meet your Prince Charming sitting at *that* desk.

BELLA: Isn't that how you met Mr. Merring? By sitting at this desk?

CAROL: Well, yeah, that's how I know you will *never* meet Prince Charming – or even the Duke of Decency for that matter.

BELLA: Is there anything else I can get for you while you are waiting? Otherwise, I have to get back to my work. (*Indicates crossword puzzle.*)

Carol (*Taps her foot for a bit.*) Well, I guess I won't wait after all. Can I see him tomorrow?

BELLA: Oh, sure.

CAROL: You tell the man in that office that I will have someone guarding the outer door so he had better not try to escape.

BELLA: I will pencil you in for first thing in the morning – 9:30 sharp.

CAROL: Fine – 9:30. Have a pleasant evening, Bella. See you tomorrow. (*Exits.*)

*Bella watches her leave, giving her a backhand wave and then picks up schedule book.*

BELLA: 9:30..... 9:30. Well –This is odd – he penciled in his own appointment for tonight. Who makes appointments with their accountants at 10 *p.m.*? John Smith – swell, the code for “I forgot the name of this client.” (*Beat.*) Well, he didn't ask me to stay so it must not be important. I'll just leave the lights on and the outer door unlocked.

*Phone rings. Bella gathers her purse and coat and prepares to leave.*

BELLA: (*In direction of phone without picking it up.*) Dett and Merring, Accountants is *closed* for the day. Please try us again tomorrow....(*Laughs and exits.*)

*End of Act I, Scene 1*

## Act I, Scene 2

*Middle of the night. Lights are on in outer office. Doors to both accountants' offices are closed. Helen, the office cleaning lady enters. She is pushing a rolling cart filled with a variety of cleaning supplies. Another cleaning lady, Jane, is with her.*

HELEN: *(Opens door and enters.)* Well, that's strange. Why would they leave this door unlocked and all the lights on. It's the middle of the night. *(They step in further into office, Helen pushing the cart.)* Hellooooo? Is anybody here?

*Note: If part of Jane is not cast, jump down to Helen walking to the fish tank.*

JANE: *(Beat.)* Kind of creepy. You want me to stay and help you with this one?

HELEN: No, Jane, this is an easy office. It'll be fine, I'm sure.

JANE: OK, then, I'll head upstairs and meet you on 5. *(Starts to leave.)*

HELEN: Hey, wait, don't you need more glass cleaner?

JANE: Oh, yeah, that was the reason I met up with you. *(Takes glass cleaner from Helen's cart.)*

HELEN: I'll bring up some magazines to read on break.

JANE: Sounds good. I never get the new ones in my offices. See you later. Ooh, candy! *(Jane notices the candy dish and takes a piece. Jane leaves.)*

HELEN: *(Walks to fish tank after Jane leaves.)* Just you and me, little fishie. *(Taps tank as if to greet fish. Helen begins to tidy up magazines on coffee table, singing or whistling to herself.)*

HELEN: *(Picks up a magazine.)* Cary Grant.....mmm. Wonder if he needs a cleaning lady. Or just a lady. *(Vamps a bit.)*

*Helen then takes a piece of candy and eats it. She then takes a few more from the dish, looks to hall to see if anyone is watching and pours the entire candy dish into her apron pocket.*

*Helen walks to Dett's office, opens the door, turns on lights and looks inside.*

HELEN: *(In doorway.)* Mr. Dett, you are one tidy accountant these days. This office used to be a mess and now it is neat as a pin. Is your mother back in town? *(Shakes head.)* Well, I don't know who has been cleaning up in here – as long as I don't have to do more than dust and vacuum, I am happy. *(Closes door.)*

HELEN: Think I'll gather up my courage and tackle Mr. Merring's office first. Now *his* mother must have *left* town. His office gets messier by the day. Shame, too, it's the biggest office – should be easier to keep tidy. *(Resumes singing/whistling and brings cleaning cart to door.)*

HELEN: Here goes nothing.... *(Opens door to Merring office, turns on lights and try to enter. She can open door as far as to turn on lights but meets resistance opening it further.)*

HELEN: What in the world....? (*Pushes harder.*) There's something on the floor..... (*She sees body on floor – is not visible to audience.*) Helen SCREAMS and lights go out.

*The cleaning cart remains on stage for next scene.*

End of Act I, Scene 2

**ACT I, Scene 3**

*Approximately 5 a.m.*

*Helen is seated in chair by coffee table. This chair faces Merring's office. Building owner and police detective are with her. Police officer is in Merring office.*

HELEN: (*Trembling*) I – I don't want to be in here. Why can't we go somewhere else?

SILKS: (*Also upset.*) Let me go get you a glass of water. (*To detective.*) That OK?

DETECTIVE: Yeah, yeah, that's fine. (*Beat.*) Hey, you mind finding me a cup of coffee? It's barely dawn and this is going to be long day.

SILKS: Sure, Detective. Right away.

*Silks leaves, keeping door open.*

DETECTIVE: Now where were we?

HELEN: You were telling me why we have to stay in this office.

DETECTIVE: Oh, right. I know it's upsetting but it would be best if we stay here. I have to find out what happened and you were the one to discover the crime. You'll remember things better if we stay here.

HELEN: Is..... Is he still *in* there? (*Points to office where she found the body.*) I'm *not* going back in there.

DETECTIVE: You won't have to, Helen. We can talk out here.

HELEN: Can I sit *there*? (*Points to chair on other side of coffee table with back to door.*) Then I won't have to see the office.

DETECTIVE: Sure, that's fine.

*Helen moves and sits gingerly in new chair.*

DETECTIVE: Look, the sooner you answer my questions, the sooner you can get out of this office. Mr. Merring's wallet was also missing so this may have been a robbery and murder, but we don't know for sure. That's why we need to hear from you.

HELEN: (*Nodding.*) OK, OK, I'm ready Detective....uh? What did you say your name was?

DETECTIVE: Bartholomew. Phillip Bartholomew.

HELEN: Yes, Bartholomew. Go ahead and ask your questions.

DETECTIVE: Could you spell your full name, please.

HELEN: H-e-l-e-n C-o-n-e-r.

DETECTIVE: C-o-n-e-r? Or Conner with two ns?

HELEN: One n.

DETECTIVE: OK, Helen. How long have you been working here?

HELEN: You mean tonight?

DETECTIVE: No, I mean how long have you been employed by Mr., uh, (*looks at notebook*) Silks, to clean in this building?

*Barry Silks enters with drinks and hands water to Helen and coffee to Detective Bartholomew.*

HELEN: I've been working here eight years. Thanks, Mr. Silks. (*Sips.*)

DETECTIVE: (*To Silks.*) Put it down for me, will ya, buddy? (*To Helen*) You always work on the night shift?

HELEN: Well, of course always on the night shift. Who wants to be cleaning offices while people are working in them?

SILKS: Helen is one of my best employees.

HELEN: (*Indignant -- To Silks.*) Finding dead bodies is *not* part of my job. I should quit.

SILKS: Now, Helen, don't get carried away...

DETECTIVE: The two of you will have to work out your employment dispute another time. I'm in charge of this investigation and this conversation – got it?

SILKS: Yeah, sorry. (*Barry sits in chair vacated by Helen.*)

DETECTIVE: OK, eight years you said. (*Helen nods.*) Did you know the people in this office?

HELEN: Not really. Sometimes during the last weeks of tax season one or both of these guys would be working late.

DETECTIVE: These guys -- you mean Mr. Dett and Mr. Merring?

HELEN: Yes, that's right. That (*she points to the office behind her without turning around*) that is Mr. Merring's office and that is...*was...* Mr. Merring. (*Puts hand to her mouth.*)

DETECTIVE: Yeah, I know. Who sits here in the outer office? A receptionist?

HELEN: She is their secretary I think. I know her name is Bella.

DETECTIVE: How do you know that? Does she work at night sometimes, too?



HELEN: No, I've never seen her.

DETECTIVE: Then how do you know her name?

HELEN: Because sometimes when I would come in here and one of them would be working late, he would yell out kinda nasty, "BELLA! Is that you?" Actually, it happened almost every time they would be working here late and I would come in. With a bellowing boss like that, I am surprised that Bella ever came in to work at all. They didn't sound very nice.

DETECTIVE: Who didn't?

HELEN: Whoever was yelling for Bella.

DETECTIVE: (*Shaking his head.*) OK, just so I understand it, you have seen the men in this office but you have never seen this Bella.

HELEN: (*Thinking.*) Um, yes, I think so – yes, over the past years I must have seen both of them. Just not Bella.

DETECTIVE: (*Flipping to new page in his notebook*) Exactly what time did you find the body – Mr. Merring?

HELEN: I don't know – when I saw him lying on the floor, the first thing that came to my mind was not checking my watch.

DETECTIVE: What was the first thing you did?

HELEN: I screamed.

DETECTIVE: OK, let's back up a little bit. What time does your work shift start?

HELEN: I start every night at 9 p.m.

DETECTIVE: Tonight too?

HELEN: (*Starting to get irritated.*) Yes, that is what's meant by every night – every night – including tonight.

DETECTIVE: Do you have a regular routine – a regular route or pattern you take to cleaning the offices?

HELEN: I clean the third and fourth floors – and then I split the fifth with Jane. I always start with the third floor.

DETECTIVE: Always? (*Then seeing Helen's disgusted look, writes it down in his notebook.*) OK, always. (*Beat.*) What time do you get to the fifth floor?

HELEN: That depends on the conditions of the offices on three and four. Tonight they were kind of messy. I was going to do this office and then take my break. Guess there's no break for me tonight. (*Looks at Silks*) I better be getting overtime.

DETECTIVE: Now you say the door was unlocked. Is that ...usual?

HELEN: Only if there is someone here.

DETECTIVE: Did you expect someone to be here? At 3 a.m.?

HELEN (*Shrugs shoulders.*) Maybe – maybe not. It's spring – it must be getting busy for tax accountants. So someone could've been working that late.

DETECTIVE: Are these men *your* accountants?

HELEN: No, I go to Riverwest Accounting on the first floor.

*The police officer pokes his head out of Merring's office door.*

OFFICER: Detective? The coroner is done here and wants us to remove the, uh, Mr. Merring.

HELEN: *NOT THROUGH HERE!* I am not watching a dead body coming out through here.

SILKS: They can use the private door to the outer hall. It's closer to the service elevator. I can – I can go get the elevator and bring it to this floor. I have the keys with me.

DETECTIVE: Yeah, that would be fine. (*Officer nods and backs into the office, leaving door ajar.*) Hey, before you go, do you have the full name of this secretary (*looks at notebook*) Bella – maybe some kind of phone number for her? And maybe the phone number for Mr. Merring's partner, Mr. Dett?

SILKS: I may not have Bella's information, unless she signed the lease. I think Mr. Dett signed it – maybe Mr. Merring too. My office staff handled that.

DETECTIVE: Do you know anything about their business? This office seems kind of swanky – they doing pretty well?

SILKS: (*Shrugs.*) I really have no idea. They're never late with the rent. Personally, I can't imagine anyone going to an accountant named *Dett*. But I guess people do. Must be the same people who go to a dentist named *Paine* (*laughs at his cleverness, but no one else does.*) I'll go get the service elevator – we park it on the first floor after business hours. I'll try to find the rental agreement too. (*Silks exits.*)

DETECTIVE: Just a few more questions, Helen. (*Helen nods.*) Were the lights on here, in the outer office?

HELEN: Yes, yes they were on.

DETECTIVE: And nothing seemed wrong when you first entered the offices? It appears that the killer entered Merring's office from the outer door – not through here. Did you see anyone? Anyone outside the offices, in the main hall?

HELEN: I – don't think so. There was a new cleaning lady and a new janitor – but I didn't see them on my floors.

DETECTIVE: And when you entered these offices? Did you see or hear anybody then?

HELEN: No, I didn't. I called out "Is anybody here?" Nobody answered so I came into the office with my cart. Everything seemed to be real quiet. I started to tidy up. (*Beat.*) They had the newest issues of their magazines on the coffee table.

DETECTIVE: (*Looks up from his notes.*) Pardon me?

HELEN: Most of these offices don't have the newest issues. I guess those people think their customers want to read magazines that are six months old. But this office always has the newest issues of "Life" and "Photoplay" – even "Science and Mechanics." I was planning on borrowing them to read on break – well, not "Science and Mechanics" – but the others. I wanted to read about Esther Williams' new movie and about Rita Hayworth and her latest husband, Prince Aly Khan.

DETECTIVE: Yes, yes, we all hope Rita stays happily married this time. So you looked at the magazines....

HELEN: No, I didn't look *at* them – just looked at the covers. I straightened them up – fanned them out like they are now (*points to them*) and I opened Mr. Dett's office to see how much cleaning I needed to do.

DETECTIVE: And what did you find in Mr. Dett's office?

HELEN: Nothing. It was very *neat*. It's usually messy. I would just have to dust and vacuum a little.

DETECTIVE: So you dusted and vacuumed?

HELEN: No, then I went to check Mr. Merring's office. He's usually neat, but lately his office has been a mess – guess the taxes were getting to him. I thought that if it was a mess again, I would start in his office 'cause it would take longer.

DETECTIVE: And that is when you discovered Mr. Merring?

HELEN: I – I opened the door just a little and turned on the light. Then I tried to open the door all the way, to get my cart inside, and.... and... it wouldn't open.

DETECTIVE: As I said, it appears Mr. Merring's wallet was stolen – at least he did not have it on him. Did you see anything like that?

HELEN: No, no, I didn't.

SILKS: (*Re-enters with building maintenance man.*) Here you are Detective, the rental agreement. (*Hands papers to Detective.*) It was signed by both Mr. Dett and Mr. Merring, but the only phone number is for this office. I also have the service elevator up here. I brought one of my men to help.

*Note: If part of Ben is not cast, delete Silks' last line above and note alternate dialogue below.*

DETECTIVE: Thank you, Mr. Silks. Guess I just have to wait here until this secretary Bella comes in for the day – unless she *doesn't*.

SILKS: Do you want me to tell the police and the coroner that they can remove Mr. Merring?

DETECTIVE: Yes, thank you.

SILKS: (*Trying to be calm but dread creeping into his voice.*) I, I guess I have to ride along with them – and Mr. Merring – in the service elevator. Can be a bumpy ride if someone doesn't know how to run it.

DETECTIVE: I really appreciate that, Mr. Silks. We'll have Mr. Merring covered up so you don't have to see him.

(*Silks shivers.*)

BEN: I'll ride down with them, Mr. Silks. You can just hold open the doors. (*Delete if no Ben.*)

SILKS: Yeah, that would be a big help, Ben – thanks. (*Delete fist sentence if no Ben.*)(*To detective*) I – I never asked – how was Mr. Merring killed?

DETECTIVE: The official cause won't be announced right now, but it looks like a gunshot to the back of the head as Mr. Merring was trying to escape.

HELEN: (*to Silks*) I am *not* cleaning that up.

DETECTIVE: No one is to go into that office until I say so.

HELEN: Well, then when you say so, I am *not* cleaning that up.

DETECTIVE: And no one is to talk to any reporters about this. Got it?

SILKS: (*Trying to loosen tie*) I won't say a word. And I'll make sure none of my building staff does either. (*Looks at Ben unless no Ben.*)

BEN: (*Puts hands up as if to stop the idea.*) Hey, I won't say anything. And I'll tell my crew. (*Delete if no Ben.*)

DETECTIVE: Thanks, Mr. Silks. You can go now. I'll stop by your office later to ask you a few more questions. I'll have to wait until I can get another officer to guard this office.

SILKS: Right. My office is on the main floor – Room 123. Do you know how to run the elevator or should I send someone up here to take you down?

BEN: I can come back up for him. (*Delete if no Ben.*)

HELEN: No, I can take him down with me. I'm not staying in this office if no one is going to be here.

SILKS: Good. (*Then to Ben.*) Let's go. (*Delete "Let's Go" if no Ben.*) (*They/he leave by main door into hall.*)

DETECTIVE: Fine. Let me call my precinct to send that policeman back up here after he delivers Mr. Merring. May take a few minutes. (*Removes handkerchief from pocket to use phone.*)

HELEN: What are you doing? Are you afraid of germs?

DETECTIVE: We have not checked for fingerprints yet. That reminds me.... (*He picks up the saucer with the handkerchief and puts it in his coat pocket.*)

HELEN: And you think the killer came in, killed Mr. Merring and then made a call? Called his wife to say he was running late because he had to murder someone?

DETECTIVE: (*Pointedly.*) Do you want my job, Helen?

HELEN: Tonight I don't even want *my* job.

*Detective makes the call. Helen turns and takes a peak at Merring's office and shudders.*

*Lights. End of Act I, Scene 3*

*(At lights out, detective strikes coffee cup and Helen strikes the water glass and cleaning cart.)*

**Act I, Scene 4**

9 a.m. The same day.

*Police officer is standing guard just inside the open office door. Bella is attempting to enter. She carries a purse which she will leave in the office.*

OFFICER: Ma'am, you have to stay in the hall. You can't go in there.

BELLA: What do you mean I can't go in? I work here. What's going on? – *(Beat.)* Oh my goodness, were they audited *again*? Have they been arrested?

OFFICER: Lady, I don't know anything about any audit. I just know this is a crime scene and you can't go in until the detective gets back.

BELLA: Crime scene? I don't like this at all. We have clients coming in.

OFFICER: Not today you don't.

BELLA: Now look here...

DETECTIVE: *(Behind Bella.)* Thank you Officer Henry. I'll take it from here. Stay at the door.

OFFICER: Yes, sir. *(Moves to let Bella and Detective in. Officer stays at door.)*

*Bella heads for her desk. Detective stops her.*

DETECTIVE: No, not your desk. You sit over here.

BELLA: I'm not sitting anywhere until you tell me what is going on here. If this is another audit, I can show you all the books. We haven't done anything wrong.

DETECTIVE: This has nothing to do with an audit. One of your bosses was murdered here last night.

BELLA: What????... Murdered??.. How?....*WHO?*

DETECTIVE: Brian Merring.

BELLA: Brian??? Brian Merring? Murdered??? Oh, no..... oh, no..... *(She sinks into a chair.)*

DETECTIVE: You OK? You need some water or something?

BELLA: Oh, my God!!!! This, this is horrible! Brian..... oh no!

DETECTIVE: I need to ask you some questions. *(Sits.)* You sure you don't want some water before I start?

BELLA: Oh, oh..... No, no... I'm OK. *(She is obviously not OK.)*

DETECTIVE: Could you spell your first and last names?

BELLA: B-e-l-l-a M-a-t-t-h-e-w-s. Two ts.

DETECTIVE: Thank you. We can't find his partner, Mr. Dett. Do you know where he might be?

BELLA: No, I don't – but he should be in this morning. (*Upset.*) How – how did this happen?

DETECTIVE: Let me ask the questions first. How long have you worked here?

BELLA: I worked for Mr. Merring for the past five years.

DETECTIVE: Just for Mr. Merring? Not for Mr. Dett?

BELLA:(*Remains upset.*) Oh, no, I mean I worked for both of them.

DETECTIVE: Miss Matthews, where were you last night?

BELLA: I was – what? Where was I? You don't – you don't think I killed Mr. Merring?

DETECTIVE: I heard he was not the nicest man to work for.

BELLA: No, he wasn't. But then neither was Mr. Dett. (*Shrugs.*) Doesn't matter – they pay me well and if they yelled, I just yelled back. But if I was that unhappy, I could just quit. I get job offers from clients all the time.

DETECTIVE: I'll repeat my question – where were you last night?

BELLA: I worked until 5 and then I went home. I live alone.

DETECTIVE: And they were both here working when you left?

BELLA: No, I was the last one here, except....

DETECTIVE: Except what?

BELLA: Both Mr. Dett and Mr. Merring share an appointment book and I fill in the slots but there was a 10 p.m. appointment for last night that I did not make.

DETECTIVE: Who wrote it in?

BELLA: I have no idea. It was written in pencil, which I usually do – you know, in case it gets changed, but I couldn't say who wrote it. They both used the same code.

DETECTIVE: Code for what?

BELLA: They use the name "John Smith" when they make an appointment but can't remember the client's name.

DETECTIVE: What?

BELLA: Don't ask me – they've been doing that for as long as I have worked here. Drives me crazy but I can't get them to stop doing it. I guess it started with the secretary who worked here before me. She didn't have a great memory for names.

DETECTIVE: Who was the secretary before you?

BELLA: That would be Mr. Merring's wife – ex-wife.

DETECTIVE: And her name is....?

BELLA: Carol – Carol Merring. Do I need to spell that?

DETECTIVE: Did they get along? I mean, was it a friendly divorce? Do they have children?

BELLA: (*Irritated.*) You *do* ask a lot of questions.

DETECTIVE: And I expect a lot of answers, Miss Matthews.

BELLA: No, they do not – did not -- get along. From the yelling I heard when he was on the telephone with her, it was *not* a friendly divorce. No, they don't have any children.

DETECTIVE: Was she his only wife? Did he remarry?

BELLA: No, he was not married. I – I don't think he had a wife before Carol – uh, Mrs. Merring. Look, why don't you call *her* for this information?

DETECTIVE: Do you have her telephone number? She's not listed in the regular phone book.

BELLA: It's in my desk drawer – there is an address book in the drawer next to my typewriter.

DETECTIVE: Back to this 10 p.m. appointment. Do they usually make evening appointments – since you have worked here, that is?

BELLA: No, not usually – even though it is the busy tax season. I mean, they *have* made them – once in a while – but not usually.

DETECTIVE: Miss Matthews, I am going to ask you to go downstairs with Officer Henry and fill out some forms.

BELLA: Forms?

DETECTIVE: Yeah – I need your address and home telephone number; things like that. We set up a temporary headquarters in the manager's office.

*Bella leaves with police officer. SHE LEAVES PURSE ON COFFEE TABLE. Detective begins to examine the schedule book – OPEN WITH PENCIL AT THIS POINT.*

DETECTIVE: Yeah, here it is – 10 p.m. appointment. "Meet with John Smith." John Smith. Sheesh -- almost like he *knew* he was going to get popped last night and wanted to leave us a confusing clue. But why write it in the secretary's book? (*Beat.*) Or did he? And what's with the



secretary telling me about this “John Smith” thing? Maybe she *did* know who made this appointment and is covering for a killer. Maybe...

MERRING: (*At doorway, sees detective going through schedule book. He is wearing a suit and a fedora.*) Hey, what’s going on here?

DETECTIVE: (*Turns.*) What’s going on here is official police business. Who are you?

MERRING: I work here – my partner and I own Dett and Merring. What’s going on?

DETECTIVE: I’m Police Detective Phillip Barthlomew. I’m sorry to have to tell you this, Mr. Dett, but your partner, Brian Merring, was murdered here last night.

MERRING: (*Honestly shocked.*) Murdered? Here?..... How?

DETECTIVE: It appears he was shot. Mr. Merring was working late last night. Did you know he planned on staying late – that he had a late appointment?

MERRING (*Obviously stunned as he just realized the detective made a mistake.*) Mr. Merring....He..... Who..... What?

DETECTIVE: Why don’t you come in and sit down? I know this was a shock.

MERRING: You have no idea. (*He sits.*) You’re saying *Merring was murdered?*

DETECTIVE: He was shot -- shot in the back of the head. In his office. (*Jerks thumb in direction of Merring office.*) Now I need to ask you a few questions. Where were you last night?

MERRING: Actually, I was out of town. I had a dinner meeting in Chicago. (*Rubs back of head where a bullet may have struck.*)

DETECTIVE: Chicago?

MERRING: Yes, we had dinner at the Drake Hotel. I – I think I have the receipt somewhere. In fact, I know I do. (*Looks in suit pocket. Hands receipt to detective.*)

DETECTIVE: (*Looks at receipt.*) You paid cash? No Diners’ Club card for this kind of stuff?

MERRING: I paid cash.

DETECTIVE: And you returned last night, Mr. Dett?

MERRING: (*Stunned.*) No, I stayed overnight in downtown Chicago and left early this morning. I – I have a receipt for the hotel too somewhere. (*Stops searching pockets.*) Who – who could have wanted him killed?... Whoa....

DETECTIVE: You have an idea?

MERRING: No, well, I don’t know. We have had some trouble with one or two clients this season. Two, actually.

DETECTIVE: You got their names?

MERRING: One was Harry Perkins – a long-time client who had a gripe about a business deduction. The other one -- I'd have to check my files – it was a new client.

DETECTIVE: What, you got that filed under “unhappy clients?”

MERRING: No, I would have to go through the files under the name to see if someone sounded familiar. We share all our clients.

DETECTIVE: And where do you keep those files?

MERRING: In my office. *(Initially jerks thumb to his office, thinks better of it and jerks to Dett's. This must be subtle.)*

DETECTIVE: All the files are in *your* office?

MERRING: *(Catching himself and pointing to both doors.)* Uh, actually, we keep files in both offices. I would have to check both. *(Without thinking, Merring starts to go to his office.)*

DETECTIVE: Could you start with *your* office, please, Mr. Dett?

MERRING: Right.... I will just go into *my* office. *(Points to Dett door and walks towards Dett's door.)*

OFFICER: *(Looks into office from doorway.)* Detective, the Lieutenant is on the phone in the manager's office downstairs.

DETECTIVE: *(To Merring.)* OK, I'll be right back. We've locked Mr. Merring's office door there *(points to inner office door)* and I have my other officer standing guard at the other entrance. I don't want anybody to go in – understand?

MERRING: *(Eagerly.)* Yes, yes, I understand Detective.. I – I'll just go into my office and look for that file.

DETECTIVE: Yeah, you can do that. I'll be back up here in a few minutes. *(Exits.)*

*Merring watches him leave and then enters Dett's office. Bella comes in.*

BELLA: *(To unseen officer who is no longer standing in doorway.)* No, I understand officer. I just left my purse in here and I'm not going to be working today. *(Walks into outer office to pick up purse.)*

*Merring peaks out of Dett office and sees Bella.*

MERRING: *(Loud whisper.)* Bella! Bella!

*(Bella whirls around and drops her purse. As she believes Merring to be the one murdered, she is completely shocked. She is not ditsy so this is not overdone.)*

BELLA: Oh My God!!!! Oh My God!! Oh My God!!! Brian! They – they said you were – that you were -- dead! That detective told me *Brian Merring* was murdered! (*Beat.*) So it was Nathaniel Dett who was...

MERRING: (*Comes up to Bella and grabs her shoulders. He will start to gently shake her like a rag doll.*) Bella, Bella I know. This is crazy. Bella, listen to me. The cops – the cops think it was *me* who was murdered. Dett must have been using my office again when I was out of town. (*Bella nods “yes” mutely while remaining shocked. Merring is still holding her shoulders.*) Did you tell anyone that he was at my desk? (*Bella nods “no” mutely. Merring takes hands off her shoulders.*) Geez, we’re the same height with the same hair color – someone must have thought it was me at my desk late at night.

BELLA: Oh, Brian, thank God you’re alive! (*Beat.*) We’ve got to tell them – the police. (*Starts to go to find police in hall.*)

MERRING: (*Races to door and closes it.*) No, no let’s let them think it was Merring who was shot. Let them solve *my* murder. Bury me in a closed casket so no one – especially not Carol – can get a good look at the body. He doesn’t have any family so no one should notice.

BELLA: What? That’s crazy.

MERRING: Bella, someone killed Nathaniel Dett. Maybe he meant to – but maybe they thought they were killing *me*. Until I know for sure, I think I should just remain dead.

BELLA: How is that going to work? Won’t people notice you at your own funeral?

MERRING: OK, OK, let me think about this for a minute. I just found out and it’s not like I have a plan in mind. Why would Dett *not* go to Merring’s funeral?

BELLA: Not going to the funeral? You think *that* will be your major problem here? You don’t think the cops will realize that you are alive and Nathaniel Dett is dead?

MERRING: Bella – that detective asked me if I knew of anyone who would want to kill me – uh, kill Merring. I know of two people with great motives – three if you count Carol.

BELLA: Oh no! Carol! She should be here any minute! She made an appointment to see you at 9:30.

MERRING: Get rid of her. Don’t let her in.

BELLA: I think that cop in the hall will take care of that.

MERRING: I’ll hide in Dett’s office. Get rid of her. (*Goes into Dett office.*)

*Noise in hall.*

OFFICER: You can’t go in there, ma’am. The office is a crime scene. There’s been a murder.

CAROL: I’m going in! (*Barges past officer and opens door. Sees Bella.*) Bella! Bella, what’s happened? This copper said something about a murder. (*Suddenly suspicious.*) Did Brian Merring kill someone?

BELLA: Mrs. Merring – it was Mr. Merring who was murdered.

CAROL: Brian??? Oh, my God.....Oh, my God...

BELLA: Yeah, you just said that. I mean..... yes, this is terrible.

CAROL: Terrible? You have no idea!! Did you forget that I am being audited? And now my accountant is dead? Oh, my God... (*A sudden thought.*) Do you think Nathaniel Dett will help me?

BELLA: Mrs. Merring – aren't you even a bit sad about this? About the murder – not the audit.

CAROL: Well, it means the end to my alimony.

BELLA: A man is dead – and you are worried about money?

CAROL: Well, it's not as though we were still married. I am definitely..... inconvenienced. Is that better?

BELLA: You are all heart, Mrs. Merring.

CAROL: Do you know if he changed his will?

BELLA: What?

CAROL: His will. I used to be beneficiary.

BELLA: You also *used* to be his wife. I'm pretty sure he changed it after the divorce.

CAROL: Rats. The one time he could have proved useful.

BELLA: The man's dead, Carol. Could you show at least a modicum of sensitivity?

CAROL: Modicum? I have no idea what that word means, but I'm pretty sure you made that up. And you are to call me Mrs. Merring.

BELLA: Oh, so now you have turned into the woeful widow.

CAROL: Bella, let's not pretend Brian's death was a real loss. He was terrible to me when we were married and even worse when we divorced.

BELLA: I'm not talking to you anymore. I'll bet you won't even show up at the funeral.

CAROL: There won't be a funeral if it is coming out of my inheritance.

BELLA: I think you should leave, Carol.

CAROL: Fine. I will be in touch. Or rather, my lawyer will be in touch.

BELLA: Carol, I have nothing to do with the will. Who knows, he may have cancelled his life insurance and tore up his will.

CAROL: Well, someone will be calling someone about this, trust me.

BELLA: The police will be calling *you* about this, trust *me*.

CAROL: The police? Do they think I had something to do with Brian's murder?

BELLA: (*Slightly sarcastically.*) No, I'm sure they just want to call to be sure you are doing OK after hearing the tragic news.

CAROL: Well, I am certainly not talking to them here. They can find me at home. (*Leaves.*)

BELLA: (*Watches her leave and closes main door. Merring opens Dett's door just a bit.*) Whatever you saw in that woman is beyond me.

MERRING: Are you sure she's gone? (*Comes into outer office.*)

BELLA: Gone to find a good lawyer I would imagine. Not sure if family or criminal. (*Goes to fish tank and feeds the fish.*)

MERRING: Carol? You think she killed me – Dett -- who she thought was me?

BELLA: Somebody killed him – you. Him. We don't even know who was supposed to get killed.

MERRING: We're going to have to figure that out first.

BELLA: If we can. How are we going to do this – while keeping you hidden from those who know you and keeping you as Dett for the police? (*Beat.*) I knew I should not have come in today.

MERRING: Not come in today? Hey... how do I know I can trust *you*? You have plenty of reasons to want me dead.

BELLA: Brian, if I had wanted you -- or Dett dead – which on many days is a very real possibility – don't you think I would have had it planned better than this? Think about it – do you actually know how I run this office? Would you know if I was cooking the books and had stashed away half your profits? Do you know what is really going on here?

MERRING: So I am to assume you are innocent because had you been guilty...

BELLA: Well, first of all, had I wanted *you* dead, you would not be standing here today. I know people.

MERRING: What do you mean you *know people*?

BELLA: Do you even know who some of your faithful clients are? Harry Perkins, for instance?

MERRING: Harry? He's one of the clients I told that detective about. He had a major beef about his tax returns this year.

BELLA: Harry's a loan shark, Brian. He runs a very successful business in the back alleys and seedy racetracks.

MERRING: Harry Perkins has been a client for five years. He runs a tackle and sporting goods shop on Main Street. Harry didn't like the fact that he couldn't deduct the costs of enlarging his shop on this year's taxes.

BELLA: Seriously? This is what he told you? You are so naïve. Have you ever been to that shop?

MERRING: No, have you?

BELLA: Yes, he had a party there last year to celebrate the expansion of his *business*, all right. It's a nice private casino that can be turned back into his sporting good business in less than 45 seconds. I had a great time – won \$150 bucks. The store's all a sham. If someone gets nosy and starts asking questions, the clerk out front just presses a buzzer and...

MERRING: (*Upset.*) What is this, Vegas? Atlantic City? I have criminals as clients? Maybe it was Harry who wanted me dead. All for a lousy deduction on his taxes.

BELLA: Harry wouldn't kill you for a lousy deduction. He had to make a stink about his taxes. All part of his cover as a legit businessman. (*Doubt creeps in.*) At least I think so...

MERRING: But, but I gave his name to that detective as someone who we had trouble with recently.

BELLA: This is getting too complicated. You have to pretend to be dead, all the while trying to make sure you aren't actually killed when the killer finds out you are still alive.

MERRING: And you have to help me.

BELLA: Am I supposed to protect you from the police finding out you aren't the one who was killed, or from Harry Perkins, who may want to kill you after he finds out you gave the police his name?

MERRING: Well, technically, Nathaniel Dett gave them Harry's name.

BELLA: I want a raise, I definitely want a raise.

MERRING: Bella, we can do this. I can pretend to be Nathaniel Dett. He's not married, so I could just move into his house. I look enough like him to fool people at a distance.

BELLA: But for how long?

MERRING: Just until the police find out who killed me – I mean Dett.

BELLA: Well, it might work – for a short time. We could say you were too overcome to attend the funeral.

MERRING: You'll have to arrange that – the funeral, I mean. Make sure I get a closed casket.

BELLA: Well, I don't see your ex-wife stepping up to make any arrangements – but she did ask me about your will. She is hoping you did not change her as beneficiary.

MERRING: Fat chance – I did that on the way home from divorce court.

BELLA: So who gets your money?

MERRING: Dett does, actually. We decided to make each other the beneficiaries of our policies.

BELLA: Oh, my God! Do you know what that means?

MERRING: Yes, that I had a motive for murdering – me! Good thing I have an alibi.

BELLA: OK, we have got to get a plan in motion for this Dett/Merring switch.

MERRING: First of all, I see no more clients.

BELLA: Yeah, that would work – this being the middle of tax season – no one wants to meet with their accountants.

MERRING: (*Pacing – thinking fast.*) No, no – *you* would meet with all the clients and I would do their taxes.

BELLA: But how can you sign Dett's name? You could get in a whole lot of trouble here.

MERRING: (*Sarcastically.*) Yeah, that's where they would get me – on signature fraud. You could print my name and then sign your name underneath. (*Beat.*) I need a drink. Whiskey still in your lower drawer?

*Bella nods. Merring opens drawer, takes out whiskey and two glasses. Offers to Bella, who shakes her head "no" and then pours one for himself. Takes a large swallow and sighs.*

BELLA: So you are going to move into Dett's house and become Dett?

MERRING: Temporarily – yes. And I'll start with moving into his office. I know I have a key to his house as he had a key to mine.

BELLA: What about your clothes – your things? The police may be watching your house.

MERRING: You're right. But – if *you* had a note from Brian Merring saying that if anything was to happen to him, he gives you the right to go in and remove certain things. That might work. (*Sips.*)

BELLA: *Might* work...when this is all over, you are definitely giving me a raise. (*Reaches for Merring's class as lights fade.*)

End of Act I, Scene 4.

**Act I, Scene 5**

*Sometime later, same day.*

*Merring is pacing around the office. Bella is sitting in DS chair filing her nails but is looking concerned.*

MERRING: (*Stops pacing.*) You know, this just may work. We won't do anything illegal – well, really illegal anyway. No one will cash in my insurance policy – but there is the matter of my will. Well, we won't worry about that for now. I'm sure the disbursement can be delayed.

BELLA: Brian, I have to ask. Is there any other reason you want to disappear? Other than thinking that the killer would return if you were the intended victim and you turned out not to be dead.

MERRING: (*Uncomfortable.*) There..... there might be.

BELLA: Brian...

MERRING: Bella, I promise I will tell you later. For now, we have to make this happen.

BELLA: But, I....

*Detective opens the main door.*

DETECTIVE: Ah, Mr. Dett, there you are. Do you have the name of that other client for me?

MERRING: Oh, yeah. Actually I found the file in – this, my office. I have it on my desk. (*Walks into Dett office and returns with sheet of paper. Don't make the above hesitation too obvious.*)

DETECTIVE: Melvin S. Temple. Sounds like a real killer. What was his beef?

MERRING: I – I don't remember if he dealt with me or with...Merring, but I seem to recall that it had something to do with losing money on some bad investments.

DETECTIVE: I called Harry Perkins and asked him to come in for questioning.

MERRING: Up here?

DETECTIVE: No, in our temporary office downstairs.

MERRING: Good.

BELLA: Is it OK if I just sit at my desk to cancel our appointments for tomorrow?

DETECTIVE: Yeah, we've already dusted for prints. Go ahead.

MERRING: Then, I will just go into my office, if that's OK.

DETECTIVE: It's OK – but don't leave without letting me know.



*Merring nods and goes into Dett office, leaving door ajar.*

OFFICER: (At doorway.) Detective, there's a guy out here...

*Harry Perkins pushes his way in. He is a burly man, dressed in a loudish suit with a loud tie. Perhaps wearing a large pinky ring. He talks with a slight New Jersey accent. He "knows" people.*

PERKINS: Hey, what's dis all about? I'm just minding my business at my bait and tackle shop and the police invite me to join them here. (To Bella.) Hey, hi doll. Lookin' be-u-tee-ful as always.

*Bella smiles warmly yet sadly.*

DETECTIVE: You Harry Perkins? I was going to meet you downstairs.

PERKINS: Yeah, well, they told me you was up here.

DETECTIVE: Mr. Perkins, I'm Detective Phillip Bartholomew. Have a seat.

*Perkins sits in one of the office chairs.*

Detective: (To officer.) Call the precinct and get an officer to pick up this Temple guy and bring him here. (Hands folder to officer who then exits.)

OFFICER: Yes, sir.

PERKINS: You better make this quick. I have a business to run, you know.

DETECTIVE: Yes, it must be the height of the bait and tackle season. You're dressed up pretty fancy to be selling worms.

PERKINS: (Adjusts tie.) I have a lunch date later.

DETECTIVE: I'm sure you do. I'll try to make this brief so you don't miss out on your three-martini lunch.

PERKINS: I deeply appreciate that, Detective.

DETECTIVE: I understand you were very unhappy with your tax returns this year.

PERKINS: You called me over here to talk about my taxes?

DETECTIVE: Who did your taxes this year?

PERKINS: (Points around office.) Dese guys here.

DETECTIVE: Both accountants – Dett and Merring?

PERKINS: (Thinks.) Dat guy. (Points to Merring office.) Merring.

DETECTIVE: Mr. Merring was found dead earlier this morning. He was murdered.

PERKINS: Dead? Merring is dead? (*Looks to Bella who shakes her head sadly.*) Whoa, that's a tough gig. Sorry to hear that, doll.

DETECTIVE: Yes. I understand you had a complaint with the way your tax return was handled this year.

PERKINS: Yeah, well.... HEY! You don't think *I* had anything to do with this?

DETECTIVE: Don't I?

PERKINS: (*Raises hands up in protest.*) I am an honest businessman. I have a...

DETECTIVE: A bait and tackle shop, yes, I know.

PERKINS: Exactly. Da finest bait and tackle.

DETECTIVE: So what was your beef with your taxes?

PERKINS: It was an unfortunate misunderstanding, I am sure. I was under the impression that I was allowed to deduct the cost of some, uh, remodeling I did but it appears I was not allowed to take said deduction. (*Do not use any contractions here as he is trying to appear very knowledgeable even though he occasionally misspeaks.*)

DETECTIVE: And this upset you?

PERKINS: Well, no, uh, yeah. Yeah, I was mildly annoyed, but I got over it.

DETECTIVE: And how exactly did you get "over it?"

PERKINS: I stormed out of here, saw the error of my ways, and consoled myself with a nice bottle of brandy.

DETECTIVE: What were you doing last night?

PERKINS: I was with friends.

DETECTIVE: Friends?

PERKINS: Yeah, friends. I got a lot of friends. (*Looks at Bella and waves his fingers at her. Bella smiles back at him and waves her fingers.*)

DETECTIVE: (*Noticing the exchange.*) Was Miss Matthews here one of those friends?

PERKINS: Huh? No – I was just smiling at her.

DETECTIVE: Uh, huh. I'm going to need the names and addresses of these friends.

PERKINS: Absolutely, Detective. I always do my best to help our men in blue. Metaphorically speaking, of course.

DETECTIVE: Stop by our office downstairs and give the officer the names and addresses. And don't leave town.

PERKINS: I have no travel plans at this time.

DETECTIVE: How lucky for me. Get out of here.

PERKINS: (*Rising.*) Yes, detective. Bella, it has been a pleasure as always. Oh, and I'm sorry for your loss.

*Bella waves a sweet good-bye. Perkins blows a kiss and leaves.*

*Detective makes some notes in his notebook. Merring peaks out of his door.*

MERRING: Can I come out now?

DETECTIVE: Oh, I forgot you were in there. Come on out.

MERRING: Can – can we go now? I really should look into making funeral arrangements for Mr. ... Merring.

DETECTIVE: Yeah, both of you can go. But nobody leaves town, got that?

BELLA: We promise.

DETECTIVE: I want you both up here tomorrow morning, Dett. I'll have more questions.

MERRING: Yeah, we'll be here. (*Merring puts on his fedora and lowers the brim. Bella and Merring leave.*)

*Officer steps into office. Note: if Officer Henry is played by a woman, there should be more reluctance on detective's part to "allow" a woman to use her smarts as this is 1951.*

OFFICER: I called the precinct and they are going to pick up that guy Temple. (*Beat.*) How's it going, Detective?

DETECTIVE: It ain't – yet.

OFFICER: Uh, Detective, can I ask you a question?

DETECTIVE: I don't know – can you?

OFFICER: Oh, sorry sir. I mean *may* I ask you a question?

DETECTIVE: Yeah, go ahead.

OFFICER: I've been listening to some of your questions and some of the answers seemed weird to me.

DETECTIVE: (*Walks over to peer at fish in tank.*) Are you playing detective now, Officer Henry?

OFFICER: Oh, no, sir. Sorry sir. Never mind.

DETECTIVE: No, no. Sit down. Play detective. I have a minute.

*Officer sits down but is now very nervous.*

DETECTIVE: Your minute is ticking.

OFFICER: (*Clears throat.*) Well, OK. Before we moved the body this morning, the office door was open and I could hear your questioning. It was when you were talking to that cleaning lady.

DETECTIVE: (*Pages back on his notes.*) Cleaning lady? You mean Helen Coner. What, you think *she* did it?

OFFICER: Oh, no, no sir. Just something she said. Might be something, might not.

DETECTIVE: I didn't notice anything odd. What did she say?

OFFICER: She said that when she looked into Mr. Dett's office the last few days, it was clean when it was usually messy. Then she said...

DETECTIVE: That when she looked into Mr. Merring's office the last few days, it was messy when it was usually clean. Yeah, I remember – so?

OFFICER: Well, I don't know. It just seemed odd to me.

DETECTIVE: What does that have to do with Merring's murder? Dett said he was out of town so Dett's office *would* be clean.

OFFICER: Yeah, but then why would Merring's office suddenly be messy? The cleaning lady said he was usually the neat one.

DETECTIVE: What time did that cleaning lady say she starts? (*Looks through notebook.*) 9 o'clock. (*To officer.*) Go downstairs and have them contact her. Tell her to come in early tonight – be here by 8. Tell her that her boss will pay the overtime.

*Officer gets up, nods and leaves. Detective continues to read his notes. Perkins comes back in.*

PERKINS: Hey, there, detective. Glad to find you still here.

DETECTIVE: What do you want?

PERKINS: Just wanted to give you dis koo-pon here for a few free fishing lures. Fishing is a very relaxing activity.

DETECTIVE: Thanks, but we aren't allowed to accept any gifts.

PERKINS: Call it a promotional – promotion.

DETECTIVE: (*Takes coupon by its sides so he does not smudge Perkins' fingerprints. He puts it in his pocket.*) Thanks. I heard fishing is a relaxing hobby. Hey, do you carry any Rainey lures?

PERKINS: Rainey lures? Yeah, sure thing.

DETECTIVE: What is that saying on every box? "An answer to the fisherman's prayer and unfair to the trout."

PERKINS: Yeah, that's it – unfair to the trout. (*Laughs.*)

*Carol Merring suddenly bursts into the room. Perkins takes her in and whistles. She goes up to him.*

CAROL: Are you Detective Bartholomew?

PERKINS: I can be anyone you want, doll.

DETECTIVE: I'm Bartholomew. Who are you?

CAROL: I'm Carol Merring -- the grieving widow.

DETECTIVE: I thought Mr. Merring was divorced.

CAROL: Well, technically, we were divorced, but we were still very close. I am... bereaved. (*She notices Perkins watching her and she waves her fingers at him, not paying attention to the detective.*)

DETECTIVE: Yeah, I'm sure you are. What do you want?

CAROL: What? Oh -- my maid took a call from the police who said I had to return here to answer some questions.

DETECTIVE: You want to go downstairs to my office?

CAROL: They said you were up here. No, let's just get this over with. (*Carol sits and arranges her skirt to show off her legs. Perkins watches carefully – which was her intention.*)

PERKINS: You want for me to go?

DETECTIVE: I want for both of you to go. Mrs. Merring, meet me downstairs in our offices. I have a few things to take care of first.

PERKINS: It would be my pleasure to escort you downstairs, Mrs. Merring – you know – ta show my respect for your loss.

CAROL: Oh, yes, for my loss. (*She rises.*) I would be deeply grateful, Mr, uh...

PERKINS: Perkins. My friends call me Harry.

CAROL: (*Offers her hand and he kisses it gallantly.*) Pleased ta meet you, Harry. (*Suddenly remembers she is in mourning.*) Under these sad circumstances.

DETECTIVE: Out of here – both of you.

*Perkins offers his arm and Carol accepts it. They leave. The officer returns.*

OFFICER: I had the building owner, Silks, call the cleaning lady. He agreed to pay overtime and she will be here.

DETECTIVE: Good. That neat/messy office thing may be nothing – I can't see how it would be important – but you never know.

OFFICER: Yes, sir.

*Office phone rings. Detective answers it.*

DETECTIVE: Yeah, who's this? Yeah, send him up here. Keep the Merring "widow" down there when she arrives. This should not take long. (*Hangs up the phone.*)

OFFICER: Anything you need from me, sir?

DETECTIVE: Stay in the hall. I have one more unhappy client to interview. No, wait – stay *inside* the office. Stand by the door. Can't hurt to have you listening too.

OFFICER: Yes, sir. Thanks.

*There is a meek knock at the door. A slight, owlish-looking man stands just outside the office.*

DETECTIVE: Who are you?

TEMPLE: (*Nervous.*) I – I'm Melvin Temple. Melvin S. Temple. (*Wrings hands.*) The police came to my house and said I had to come down here and answer some questions.

DETECTIVE: Temple, yeah. Come in and sit down.

*Temple glances nervously at the police officer and sits down. He removes his hat and twists it in his hands. He touches nothing.*

TEMPLE: This is my accountants' offices. Is – is this because I made a complaint about my taxes? I can explain...

DETECTIVE: It might have to do with your taxes. But first it is about a murder.

Temple: Yes, a murder – WHAT? A – a murder? Oh my goodness, who was murdered?

DETECTIVE: Brian Merring. Do you know who he is?

TEMPLE: (*Shocked.*) Brian Merring? Are you sure? I mean, I mean, Brian Merring – oh, this is terrible, terrible. (*Shows signs of nervousness.*)

DETECTIVE: You seem to be quite a nervous fellow, there, Temple? You OK?

TEMPLE: Murder.....murder.....

DETECTIVE: Did you know Mr. Merring? Was he the one who handled your tax return?

TEMPLE: I – I met with Mr. Merring initially, but when I came back to get my tax return, I was supposed to meet with Mr., uh, Mr....

DETECTIVE: Dett? (*Temple nods.*) Why was that?

TEMPLE: What? Why was what?

DETECTIVE: Why did you meet with one accountant the first time and the other the second?

TEMPLE (*Looks nervously to the police officer.*) I – I don't know – oh wait, I think I do. Mr. Merring was going out of town and he said if I couldn't wait, I could get them from Mr. Dett.

DETECTIVE: And you couldn't wait? (*Starts to fidget with his fountain pen.*)

TEMPLE: I just wanted to get it over with. You see, well, I am embarrassed to say this, but I was rather rude with Mr. Merring over a deduction I thought I was entitled to for some bad investments I made. I said some mean things and I guess I raised my voice a little.

DETECTIVE: (*Drops his pen. Mr. Temple picks it up and hands it back. Detective attempts to write with it, but it does not work. He puts it in his suit jacket and takes out another.*) Thanks. So, you raised your voice...?

TEMPLE: (*Sheepish.*) It is very out of character, you see, Detective, for me to raise my voice to anyone – let alone a professional acquaintance. I apologized of course, but when Mr. Merring suggested I return to get my taxes when he was gone, I readily agreed. In fact, I may even have suggested it.

DETECTIVE: Where were you last night, Mr. Temple?

TEMPLE: Oh, oh I was at home. I have two cats, you see, and they don't like to be left alone too long at night. Gertrude and Penelope. Beautiful Persians. (*Gets out wallet.*) Do – do you want to see pictures?

DETECTIVE: No, that won't be necessary.

TEMPLE: (*Looks disappointed and opens wallet to take a peek and sighs happily while looking at the photo.*) Some other time, perhaps.

DETECTIVE: Perhaps. Mr. Temple, can someone else – someone not a cat – vouch for your whereabouts last night?

TEMPLE: I am sure my landlady could. She – she is rather deaf, though, so she may not have heard me. But she might have seen me.

DETECTIVE: Have you lived there long?

TEMPLE: No, no not too long. My former boardinghouse was too far from my job, you see. I – I just took a new job and decided to move. My last landlady was such a nice woman; I hated to leave, but...

DETECTIVE: (*Rising.*) Mr. Temple, I would like to thank you for coming to see me today. I may have more questions, so please do not leave town.

TEMPLE: (*Also rising.*) Leave town? Oh, goodness, no. I just took a new job, you see and...

DETECTIVE: Yeah, and you had to move and you disappointed your old landlady. I got it. We're done here.

*Temple does not move.*

DETECTIVE: Mr. Temple, you're free to leave. Please.

TEMPLE: (*Attempts to shake detective's hand, then thinks better of it.*) Yes, yes, of course, thank you. (*Leaves and slightly bows to the officer as he goes.*)

DETECTIVE: Well, that was interesting. I bet he is afraid of his own shadow.

OFFICER: My money is on Harry Perkins.

DETECTIVE: And I'm liking the secretary for it.

OFFICER: Bella? Uh, Miss Matthews?

DETECTIVE: What, pretty women can't be murderers?

OFFICER: Maybe they were in it together – the ex-wife and the secretary.

DETECTIVE: You know what is really bothering me here? (*Officer nods "no."*) No one is really upset that Merring is dead. I mean, the secretary seemed shocked at first, but she sure recovered quickly. Didn't this guy have any friends? Even Dett – his own partner -- doesn't seem all that overcome. (*Beat.*) What's really going on around here?

End of Act I, Scene 5



**ACT I, Scene 6**

*Dett/Merring offices, a few days later.*

*At lights, Merring (wearing fedora, brim turned down) enters. Bella is sitting at her desk. She is wearing black.*

BELLA: Well, look who's here. The late Brian Merring. I was just at your funeral.

MERRING: Yeah, how did it go?

BELLA: You're lucky that the cause of death was that bullet wound and there was no autopsy. The undertaker had a closed casket and no one was the wiser. I ordered you a lovely headstone – you'll get the bill in the morning.

MERRING: Did I have a lot of mourners?

BELLA: No, sorry. Carol was there – crying crocodile tears. You'll never guess who was also there.

MERRING: My cousin Harold from Indianapolis?

BELLA: No, he was a no-show.

MERRING: My other cousin from Cincinnati? (*Bella shakes head no.*) The twins from Miami?

BELLA: You never should have skipped all those family reunions. (*Beat.*) That detective was there – and so was Harry Perkins.

MERRING: Harry Perkins? Didn't I read some crime novel where the killer showed up at the funeral?

BELLA: Oh, Harry wouldn't harm a flea. He throws great parties.

MERRING: What does that have to do with it? Obviously, he fooled me, but that guy could be trouble.

BELLA: Brian, Harry *throws great parties*; he takes trips around the world. He loves his life – he's not going to risk losing that by having you killed like that. (*Beat.*) He'd be sneakier – and he wouldn't kill the wrong person.

MERRING: It's comforting to know Harry has his ethics.

BELLA: (*Shrugs.*) Meh.

MERRING: I'll be in *my* office. (*Goes into Dett office and closes door.*)

*Barry Silks appears at office door. He is wearing a very ugly tie.*

SILKS: Uh, hi, I'm Barry Silks (*At a puzzled look from Bella he enters the office.*) I own the building. Is *Mr. Dett* here?

BELLA: He's in a meeting. Very sad time for him, you know.

SILKS: Yes, yes, I'm sure it is. I hate to intrude, but...

BELLA: May I help you with something, Mr. Silks?

SILKS: I need to speak to him about his lease.

BELLA: The lease? We're not late with the rent, are we?

SILKS: Oh, no, no. That's not it. It's just that, well, the offices are rented to both Mr. Dett and Mr. Merring, and now that there is no Mr. Merring.... oh, this is a bit awkward.

BELLA: I don't understand.

SILKS: I need Mr. Dett to sign a new lease, with just him as a responsible party.

BELLA: (*Relieved.*) Oh, is that all?

SILKS: Well, it's a bit more complicated than that. You see, I have people waiting for larger offices – and now that it's just, uh, one accountant here, I was wondering if Mr. Dett would be happier in a smaller office. You see, once word gets out that a man was murdered in there (*points to Merring office*) I may have a tough time getting a tenant if Mr. Dett waits too long to vacate.

BELLA: And if we move out now, not only will you be able to rent these offices quickly, you will be able to raise the rent on the new tenant.

SILKS: Well, naturally, when new tenants come in... hey, don't make me the bad guy here. I should demand that you vacate.

BELLA: Check your emotions at the door. I don't think we are going anywhere. We still have the original lease.

SILKS: Then I will insist that Mr. Dett sign a new, two-year lease and pay every penny of the cost of cleaning and removing all evidence of what happened – *in there*.

BELLA: Leave a copy of that new lease with me and I will be sure to have Mr. Dett sign it. In fact, I am authorized to sign things like that myself.

SILKS: That would be fine. (*Hands her the lease.*)

BELLA: (*Looks over the lease quickly.*) Hey, this is almost double what we are paying now. What are you trying to pull here?

SILKS: I own a decent building. Half my cleaning crew is threatening to quit over this. If my other tenants find out about this, they may not renew. I got to protect my interests.

BELLA: (*Thrusts the lease over to Silks without signing it.*) Take this and get out of here or your interests won't be the only things you will have to be protecting.

SILKS: Kind of a cheeky remark there. (*Runs a finger down Bella's upper arm.*) And I was just about to ask you to dinner.

BELLA: Oh poor me! I lost out on a golden opportunity. Listen Silks, I make it a point never to go to dinner with guys who wear ugly ties and own buildings where (*runs to open outer door and yells*) A MURDER HAS OCCURRED!

SILKS: Hey! Pipe down! Bad enough the cops have taken over my offices and this has made all the papers. Don't need a crazy secretary yelling about it.

BELLA: (*Points to Barry's wedding ring.*) I'll also start yelling about the fact that you are married and asked *me* out on a date!

SILKS: (*Shrugs but backs off.*) Your loss, Toots.

BELLA: My loss? *My* loss? Let me tell you what is going to be lost here. You are going to lose this ridiculous amount you want to charge us for renting these offices, and sign us for a new two-year lease for the same amount we are paying now. And you pay for a new carpet for – *in there.* (*Bella mimics the exact way Silks said "in there."*)

SILKS: And if I don't?

BELLA: Hey, I have a phone book. Maybe *Mrs.* Silks would like to know what a loving, faithful husband she has... Toots.

SILKS: OK. OK, here. (*Makes changes in lease*) I changed the rent to what it is now. Just initial the change and sign on the line and you guys now have a two-year lease.

BELLA: That's better – now get out of here and I don't expect to see you back anytime soon.

SILKS: I'm going, I'm going. (*Leaves.*)

BELLA: (*Calls out as he leaves.*) And get some decent ties!

*Phone on Bella's desk rings.*

BELLA: Dett and Merring, Accountants, may I help you? (*Listens.*) Oh, I guess you have not heard the news. Mr. Merring was found murdered a few days ago. (*Listens.*) Yes, it's just terrible. (*Listens.*) No, we are still taking care of established clients – that is, Mr. Dett is. (*Listens.*) Yes, yes I'll tell him. End of next week be OK? (*Listens.*) Oh, OK, sure. That would be fine. Good bye. (*Hangs up and writes down appointment.*)

BELLA: (*Into intercom.*) Hey, Nate! (*No response.*) Nathaniel! (*No response.*) MR DETT!!!!

MERRING: (*Opens door and comes out.*) Sorry, still getting used to my new name. What's up?

BELLA: That was some lawyer representing one of your clients. He wants to meet with Mr. Dett.

MERRING: Oh, yeah? Who?

BELLA: John Smith.

*Merring smirks at the name.*

BELLA: Some Italian name – Caparetti? Caraveni?

MERRING: (*Beat.*) Capaventi?

BELLA: Yeah, that's it. Bernadette Capaventi.

MERRING: (*Suddenly concerned.*) And?

BELLA: The lawyer said that Mrs. Capaventi was going to an old folks' home and he needed to take a look at her financials.

*Merring is silent but looks concerned.*

BELLA: Brian, are you OK?

MERRING: (*Rubs back of neck.*) Oh, boy. (*Beat.*) Oh, boy.

BELLA: What? Brian, what is it? What did you do this time?

MERRING: (*Beat.*) Bella, I – I, skimmed...

BELLA: What? You skimmed? What did you do?

MERRING: There are a few, uh, elderly clients with large investments that I manage.

BELLA: And...?

MERRING: And, I manage these investments while I *manage* to take a larger cut than was agreed upon to do this.

BELLA: You – you embezzled from these accounts?

MERRING: That's such an ugly word. More like secretly borrowed.

BELLA: Are you nuts? How long have you been doing this?

MERRING: Since my divorce. Carol is an expensive ex-wife. Alimony was killing me.

BELLA: Well, I hope you look good in stripes because this is going to land you in the slammer. How much money are you talking about here?

MERRING: (*Thinking.*) Well, there are eight elderly clients and I was adjusting their earnings down around ten percent – you know, an easy percentage to remember.

BELLA: And I thought the worse thing I would hear today is Barry Silks asking me out to dinner.

MERRING: Barry Silks? The owner of this building?

BELLA: (*Grabs his shoulders.*) Focus on what I'm saying, Brian. How much money did you take from these accounts?

MERRING: (*Dismally.*) Probably three thousand from Mrs. Capaventi – maybe a thousand each from the others.

BELLA: (*Counts.*) Ten thousand dollars??? You embezzled 10 thousand dollars?

MERRING: Sounds a lot worse when you add it up.

BELLA: (*Idea dawns on her.*) Oh, my God, this is the reason you decided to become Dett, isn't it? You thought that if these shortages were discovered and people thought Merring was dead...

MERRING: You don't understand....the alimony is eating up all my savings.

BELLA: *I* don't understand? Do *you* understand that you could go to prison? And you would *still* have to pay Carol. You'd lose your house...*I* would lose my job!

MERRING: What am I going to do? When is that lawyer coming over here?

BELLA: End of next week.

MERRING: We have got to think of something fast...

*Detective appears at doorway.*

DETECTIVE: Something fast? Something fast about what?

MERRING: Uh, oh, nothing Detective. Just a business problem.

DETECTIVE: That problem wouldn't be getting away with a murder, would it?

MERRING: I told you – I was out of town. I showed you my dinner receipt.

DETECTIVE: Yeah, about that – checked with the restaurant in Chicago and you were there that night...

MERRING: See? I told you.

DETECTIVE: No, what I mean is that *you* were there – the reservation at the restaurant was for a party of six – in the name of *Merring*. Waitress remembers you because you spilled your water glass and she got a good look at you when she cleaned it up. She remembers Mr. Merring (*reads from his notebook*) having three little freckles under his left eyebrow. (*Walks up to Merring and takes a close look.*) What da you know? One, two, three. (*Steps back.*) Now sit down *Mr. Merring* and tell me what in the hell is going on around here.

End of Act I

**ACT II, Scene 1**

*Dett/Merring offices, a few days later.*

*Detective Bartholomew is standing, checking his notebook. The police officer enters.*

OFFICER: (*Hands file to detective.*) Here you are, sir.

DETECTIVE: Is everything here?

OFFICER: I think so, sir.

DETECTIVE: And that new cleaning lady and janitor?

OFFICER: They check out, sir. No criminal records and both were supervised the entire night.

DETECTIVE: OK. (*Glancing through the paperwork.*) Yeah, this looks like this is what we need. All the fingerprint reports are here. Did you make the calls?

OFFICER: Yes, sir. I called everyone and told them they need to be here at 7 p.m.

DETECTIVE: Did you tell them the real reason they need to be here?

OFFICER: No, sir. I told them that in going over their files here, you found that Dett and Merring had been cheating them out of money and that you needed to give them what's owed.

DETECTIVE: Yeah? That was pretty good.

OFFICER: I figured that if I said they needed to return for more questions, someone would not. Everyone comes back for money.

DETECTIVE: Officer, I'm impressed. When I file this report, I'm including your contribution. You need to get credit for this. (*Beat.*) I think you could make a fine detective one day.

OFFICER: Thank you, sir.

DETECTIVE: Now, once everyone is here, you guard the door. Someone is likely to try to make an escape.

OFFICER: (*Smiles and taps his gun.*) No one is going anywhere, sir.

DETECTIVE: I'm kind of looking forward to this. Bringing all the suspects in one room and announce who the murderer is – kind of like those detective novels Agatha Christie writes – a real Hercule Poirot (pronounced Eh-Kule' Pwa'-roe) type of thing. (*Looks at his suit.*) Maybe I should have dressed up for the occasion. Too late, I suppose, to grow a moustache.

OFFICER: I'm more of a Charlie Chan fan myself.

DETECTIVE: Charlie Chan's OK – I like the movies. Get yourself some Christie mysteries – or try a few Nero Wolfe's. Good reading.

OFFICER: (*Points to Truman's picture.*) I heard President Truman's wife likes mysteries.

DETECTIVE: Wonder if *she* would like to sit in on our little conversation tonight.

OFFICER: (*Checks watch.*) People should be arriving soon.

DETECTIVE: I told Miss Matthews to be here as well – and she had better bring her boss.

OFFICER: You think this is gonna work?

DETECTIVE: It had better. I want to arrest the killer tonight.

OFFICER: Do you want me to...

DETECTIVE: Just be here and be ready for anything.

OFFICER: Yes, sir.

DETECTIVE: (*Listing everyone.*) Merring – the real Merring that is, Bella Matthews, the ex-wife, Perkins, the building owner – am I forgetting anyone?

OFFICER: That wimpy guy – with the cats.

DETECTIVE: Yeah, Temple. A nice gathering of the guilty.

OFFICER: Do you know who the guilty one is?

DETECTIVE: I found out a few interesting things, but I am hoping that the information in these files will enlighten me as to who the murderer is.

OFFICER: Maybe you'll get a confession.

DETECTIVE: (*Shakes head "no."*) I have a feeling this killer won't confess unless trapped – maybe not even then. I'm going into Dett's office and go through these reports. (*Leaves.*)

OFFICER: (*Goes up to Truman's photo.*) Mr. President, sir, do you have anything you can add? (*Walks around and notices the fish tank.*) Hey you, scuba diver – did *you* see anything? Where were *you* on the night of the murder?

End of Act II, Scene 1

**ACT II, Scene 2**

*Sometime later. Detective is back in outer office with his files. Police officer is also in office, standing near door.*

*Merring and Bella arrive.*

MERRING: Here we are, Detective. How do you want me to do this?

DETECTIVE: You know, you're lucky I don't arrest you on the spot. If this doesn't work, I just might.

MERRING: I'll do whatever you say.

DETECTIVE: For now, get into the office. I'll call you out when I need you.

MERRING: Right. *(Goes into Dett office, leaving door ajar.)*

DETECTIVE: Miss Matthews, take one of these chairs here. *(Bells sits.)*

*Carol Merring arrives, with Temple behind her. He is quite nervous and stands behind a chair twisting his hat.*

CAROL: Well, I am here Detective, although this is quite an imposition. I am still in mourning for my late husband.

DETECTIVE: I appreciate you taking the time out from your bereavement over your ex-husband.

CAROL: *(Sits down.)* Well, Bella, I see you are here. Were you cheated out of money too or are you the one who will be paying me what I'm owed?

BELLA: *(Sweetly.)* I can honestly say I hope you get everything you deserve.

CAROL: Nathaniel Dett never did call me back, Bella. How am I going to get through that audit?

*Harry Perkins and Melvin Temple enter.*

PERKINS: Hey, Detective, I'm here. I understand I'm getting some money. *(Sees Bella.)* Hey, doll. *(Sees Carol.)* Hel - lo. You are looking fine for someone in mourning. *(Kisses Carol's proffered hand and stands behind her.)*

*Barry Silks enters.*

SILKS: Detective Bartholomew, what's this all about? I have no idea why I was asked to be here. These are not my accountants – I simply rent them the office space. I'm not owed any money. Why did you have your police officer insist I be here?

DETECTIVE: All in good time, Mr. Silks.

SILKS: I have an important business appointment tonight.



BELLA: Got a hot date, tonight, Barry boy? (*Silks glares briefly.*)

DETECTIVE: Well, it looks like the gang's all here. Let's get started, shall we?

TEMPLE: Can – can we just get the money, detective? My cats...

DETECTIVE: Yes, I know, Mr. Temple. Your cats. We won't take too long.

TEMPLE: Well, OK, then. (*To Perkins.*) Gertrude and Penelope are my cats and they don't like to be alone at night. (*Perkins makes a face.*)

CAROL: Hey, Where's Nathaniel Dett? Shouldn't he be here to answer the charges?

DETECTIVE: Charges?

CAROL: About owing us all money.

DETECTIVE: Yes, we'll get to that.

CAROL: Better be quick about it.

DETECTIVE: We brought you here....

PERKINS: To get our money.

SILKS: I wasn't owed any money. I – I decided *not* to raise the rent. (*Bella smiles at him faux-sweetly.*)

DETECTIVE: This will go faster if you let me finish, Mr. Perkins. And Mr. Silks, I ask for your indulgence.

PERKINS: Sure thing. Although I, for one, don't mind being here with such beautiful companions.

*Carol smiles at him. Perkins adjusts his tie and smiles back.*

DETECTIVE: We have asked you here, telling you that some money was mishandled in this accounting firm and that you are owed said money.

PERKINS: (*Steps closer to detective.*) Yeah, that's right. So where is it?

DETECTIVE: (*Glares at Perkins and he takes a step back.*) Money may have been mishandled here but that is not why you were asked to come here tonight. You were asked to be here tonight because one of you murdered one of the accountants of this firm and I am going to announce who that person is. The only way I could get you all in this room tonight was if you each thought it would be to your benefit to be here. Turns out it is to *my* benefit. Course we could have told you that you needed to return for more questioning, but I am thinking that at least one of you would have a very good reason for not showing up.

*Detective starts walking up to each person as he speaks.*

DETECTIVE: (*To Bella.*) Now who do we have here? The efficient and devoted secretary. Efficient, yes, but devoted – no. Turns out our pretty little office worker was getting very cozy with the clients – even clients at odds with her bosses. Did one of them get a little *too* cozy – and offer Bella Matthews a job opportunity worth killing for?

BELLA: (*Reacts with shock, but also with restraint.*) Hey, look here, Detective; I never get too cozy with our clients...

DETECTIVE: That true, Mr. Perkins? Didn't you have a party about a year ago – and wasn't Miss Matthews in attendance? And didn't she win quite a bit of money?

PERKINS: I – I don't know about Bella – Miss Matthews winning any money, but yes, I did entertain some guests – to celebrate the remodeling of my...

DETECTIVE: Bait and tackle shop, yes I know. Quite the business you have there.

PERKINS: Da finest bait and tackle in the...

DETECTIVE: Can it, Perkins. I know you have nothing to do with any bait and tackle.

PERKINS: Dat is not true. I... (*The detective puts up a hand to silence him.*)

DETECTIVE: You remember when you gave me that "promotional" coupon? (*Perkins nods.*) Well, I actually *am* a fisherman and I then asked you about Rainey lures – one of the most popular kinds made today. They must make eight, nine different colors. And on every box is the same quote – an advertising slogan that all fishermen say all the time. I even said it to you that day, remember?

PERKINS: Yeah, sure, so?

DETECTIVE: That quote is as popular as the lures. "An answer to a fisherman's prayer..."

PERKINS: I remember.

DETECTIVE: Only I said it wrong – I said "an answer to a fisherman's prayer and unfair to the trout." The correct ending is "unfair to the large and small mouth bass." You telling me that the owner of the best bait and tackle shop doesn't know a saying familiar to anyone who ever fished?

PERKINS (*Loosens his tie.*) Uh...

DETECTIVE: Perkins, I work homicide – not vice. But I'm telling you this. We're gonna keep an eye on your "shop" and if anything other than worms or fishing poles goes in or out...

PERKINS: And the occasional fisherman, of course.

DETECTIVE: And before you start thinking that Miss Matthews ratted you out, I think it only fair to remind everyone that anything said in this office most likely was overheard by Officer Henry who I had stationed nearby.

BELLA: I – I forgot he was standing there.

DETECTIVE: (*Walks to Temple as speaking, arriving there just as he says Temple's name.*) He's pretty quiet out in the hall – quiet as a cat, wouldn't you agree, Mr. Temple?

TEMPLE: (*Surprised to be addressed.*) Why, yes, I guess so.

DETECTIVE: Your cats quiet, Mr. Temple?

TEMPLE: Yes, yes amazingly so. Just the other day...

DETECTIVE: Your cats are Persians, isn't that right?

TEMPLE: (*Relaxes.*) Yes, yes, Gertrude and Penelope. Oh my, they...

DETECTIVE: Not only quiet, these two cats must also be the cleanest cats known to man. You've been in here twice now and you know, I have yet to see one cat hair on you anywhere. Not on your sweaters, not on your slacks, not on your hat or coat...wouldn't you think a man so devoted to his cats that he has to stay home nights would have *some* evidence that he owns them?

*Officer looks at Temple to see if he can see any cat hair.*

TEMPLE: Oh, well, you see, I have this brush...

CAROL: I don't see the point of making us all listen to this. I, for one, know I did not murder my ex-husband and I would like you to name his murderer right now.

DETECTIVE: Ah, yes. The loving, bereaved wife. Actually, the ex-wife. Someone whose first thoughts on hearing that her ex-husband was murdered were not of grief, but questions over his will.

CAROL: No, no, that's not true. Just ask Bella.

DETECTIVE: Oh, I'm sure *she* will tell me the truth. Maybe the two of you were in it together.

CAROL: Now that's ridiculous. I...

DETECTIVE: (*Puts up a hand to silence her.*) Put a lid on it sweetheart. You're not part of the "two of you" that I meant... but *you* are, aren't you Miss Matthews?

*Bella looks down.*

DETECTIVE: See, I kept wondering why no one was particularly upset about Mr. Merring's death. Your reaction, Mrs. Merring, I could understand. Your source of income, your alimony, would end with Mr. Merring's death, and you were pretty sure he changed his will and life insurance beneficiary. Mr. Perkins and Mr. Temple here, they were upset about possible errors in their tax statements. But, from the line of work I now understand Mr. Perkins is in, I don't think he would make such a mistake.

PERKINS: Yeah – (*Beat. Then cautiously.*) What mistake are we talking about?

DETECTIVE: As I said, no one was really upset to find out that Merring had been killed. Kind of puzzled me. In fact, it puzzled me a lot. Then something Officer Henry here recalled really piqued my interest. So I checked it out.

TEMPLE: Detective, if we could hurry this along – I do have to get home to my cats.

DETECTIVE: I will be as brief as I can be, Mr. Temple. As I was saying, our officer recalled that when I was asking the night cleaning lady (*pages back in notebook*) Helen, about the events of the night Mr. Merring was murdered, she mentioned how Mr Dett's office was neat when it was usually messy and that Mr. Merring's office was messy when it was usually neat.

CAROL: Oh, thank goodness. The cleaning lady solved the crime. We can all go home now. That doesn't even make any sense.

DETECTIVE: Yet it was something she *noticed* – and *remembered*. Even though she was very upset at finding the, uh, Mr. Merring, she remembered thinking about the offices. So I started thinking about them too. And when I questioned her again, Helen said that the changes – one clean office being messy and one messy office being clean – started just a few days before. When one of the partners was out of town. I questioned her again about this. She thought for a while and then said that the messy/neat office switch happened once before – about a year ago. When Mr. Merring was out of town. See, Merring's office over here (*walks to office door*) is a lot bigger than Mr. Dett's over there. It has another work table, a large window and it has a door to the outer hall. (*Turns to police officer.*) Officer?

OFFICER: And we found out that last year, when Mr. Merring was out of town for a week, Mr. Dett took over his office. He's a lot messier than Mr. Merring and that is why the cleaning lady remembered that the offices looked different.

DETECTIVE: Right. So it appears that when Mr. Merring was again out of town, Mr. Dett took the opportunity once more to enjoy the larger office. But, unfortunately for him, not everyone knew he was going to do this....

PERKINS: What are you tryin' to say, Detective?

DETECTIVE: That when our murderer entered the outer office door to Mr. Merring's office and aimed a pistol at the retreating figure seen fleeing the room...

PERKINS: He killed the wrong guy?

DETECTIVE: He killed the wrong guy.

PERKINS: Well, whadda you know!

CAROL: (*Agitated.*) What? What do you mean? Do you mean that...

DETECTIVE: I mean that instead of Mr. Merring being killed...

MERRING: (*Enters.*) I am still very much alive...

CAROL: Oh my God! (*Attempts to rise to go to Brian. Others react at same time.*)

DETECTIVE: (*Stops her.*) Sit down, Sister! You're not going anywhere. Sit down and stay put.

PERKINS: So what is this? First you want us to tell you where we were when Merring was murdered, and now Merring is standing right in front of us.

DETECTIVE: There was still a murder committed here – just not the one you thought.

PERKINS: *We* thought? Whadda mean, *you* thought Merring was murdered, too. What kind of cop are you? (*Laughs.*)

DETECTIVE: A careful one, as it turns out.

CAROL: (*To Merring.*) And if you weren't dead, why didn't you tell anyone?

*Bella looks uncomfortable.*

CAROL: (*To Bella*) You must have known.

DETECTIVE: I will admit – I didn't know right away. As I said, my officer here alerted me to something he observed in the cleaning lady's testimony – about the clean and messy offices.

CAROL: (*To Merring.*) You always were obsessively neat. (*MERRING shrugs.*)

DETECTIVE: And I coupled that with the fact that this gentleman was not very upset – more surprised – to find out that Merring was killed. But the frosting on the cake, so to speak, was his alibi.

MERRING: See, I...

DETECTIVE: Merring provided an alibi to prove he was not here at the time of the murder. He spilled his water glass in a restaurant in Chicago and the waitress definitely recalled his visit – and remembered his three little freckles. (*Detective touches his face where each freckle would be.*) As it turned out, it also proved Merring was lying to me when he pretended to be Dett.

MERRING: Now, to be honest, Detective, you just assumed I was Nathaniel Dett and I did nothing to change that. And I did *not* purposely spill my water. I..

DETECTIVE: Now settle down, Mr. Merring – your little accident with that glass of water also cost you an important client in Chicago. I know, I know.

MERRING: Yeah, it sure did. Boy, you did check up on me.

TEMPLE: (*To Perkins.*) My precious Gertrude knocked over a vase of flowers the other day. Water can make quite a mess. She was so upset.

PERKINS: You are one weird individual, anybody ever tell you that? Get yourself a real woman.

DETECTIVE: You boys about done?

PERKINS: Yeah, are you? We been here a long time and not much is happening. So be like a turtle and make it snappy. (*Mimics snapping turtle.*)

DETECTIVE: OK, I'll make it snappy. The fact that Merring pretended to be Dett until I found out otherwise, made me wonder why he would do that. I found out why. Had to do with some creative accounting that was going on around here.

CAROL: I knew it! That was why I was being audited. I knew it was not my fault.

PERKINS: Creative accounting, huh? I could use a guy like you in my bait and tackle business.

DETECTIVE: Stop it! Not another word! Everyone shuts up and lets me do the talking.

*All agree.*

DETECTIVE: So Merring here pretended to be Dett. After we dusted for prints in Merring's office, I found out that Merring was not the only pretender around here.

PERKINS: Hey, Bella, you pretending around here? You really Lauren Bacall? You know how to whistle, don't you? Just put your lips together...and blow. Ha ha ha...

TEMPLE: Oh, my... *Oh my.*

DETECTIVE: Does the name Richard Elliot mean anything to anybody here?

CAROL: Not to me.

*Temple reacts and Detective catches that.*

DETECTIVE: Seems *you* know the name, Temple.

TEMPLE: Oh... oh, I think I read about him somewhere.

DETECTIVE: You read crime stories, do you, Mr. Temple?

TEMPLE: (*Blushes.*) Well, I know it may surprise people to find out I have a dark side – I do take an interest in reading about true crimes.

PERKINS: You are quite the conundrum, dere, Temple. Does Gertrude and Penelope approve of your perverse choice in literature? (*Laughs.*)

TEMPLE: (*Embarrassed.*) There's nothing wrong with reading about -- how the other side lives.

DETECTIVE: For those of you not on par with Mr. Temple's reading habits, Richard Elliott was a low-life swindler from New Jersey who went missing almost 20 years ago after pulling off a surprising bank heist. He disappeared with more than a quarter-million dollars and some mighty fine jewels – diamonds, rubies, emeralds – the whole lot. He got away while his partner got caught. He was on the lam while his partner took the rap and served 15 years. Elliott got the cash and the jewels. Probably spent the cash but those jewels were hard to fence – and they never turned up.

MERRING: Richard Elliott? Name's not familiar – I don't think he was one of our clients. Unless he changed his name, of course.

DETECTIVE: Oh, he changed his name, of course.

MERRING: And you're saying you found his fingerprints here – in our offices? Do you think he is the one who killed Dett? Hey, wait a minute – are you saying he is someone in this office right now?

*Everyone looks around at Silks, Perkins and Temple.*

DETECTIVE: I can say for certain that Richard Elliott is not the murderer of Nathaniel Dett. *(Beat.)* Because Richard Elliott was Nathaniel Dett.

*General reactions of disbelief.*

MERRING: What? My business partner was a criminal? He was really this Elliott guy? Then who was Nathaniel Dett? So an accountant was impersonating an accountant?

DETECTIVE: We found no record of Dett – or, Richard Elliott, I should say, actually being an accountant.

MERRING: *(Hand across his eyes.)* Oh, my God.....but his documents, his files – everything was correct. How can that be?

DETECTIVE: He had help.

MERRING: What are you talking about? I never helped him. Are you saying someone else did his work for him? *(Beat.)* Bella?

BELLA: Me? Brian, how can you think such a thing?

MERRING: I remember you asking me if I even knew how things ran around here.

BELLA: That's not what I meant.

MERRING: *(Goes to her.)* What did you mean? How do things run around here?

BELLA: I meant that if I had wanted *you* killed, I would be smart enough not to kill the wrong person. We were talking about how little you know – about life.....and death. *(Hesitating.)* I – I was talking about the fact that I have a petty cash file that you knew nothing about.

MERRING: What?

BELLA: *(Braver.)* I was bored one afternoon a few years ago when you had outside appointments. I started going through files just to familiarize myself with your clients and I noticed that some clients were – earning less than they believed they were.

MERRING: And?

BELLA: And I just thought that there was a reason you were doing that, but when you never said anything, I got worried that you may be up to something you would regret.

MERRING: Bella, what did you do?

BELLA: Brian, you are not all that bright.

CAROL: I could've told you that years ago, honey.

BELLA: I ended up checking *all* your client files and every account you *adjusted* was marked with a tiny red dot on the bottom of the manila folder. So I just kept track of those accounts on a regular basis – and checked new accounts to see if you added any...

MERRING: Bella....

BELLA: Anyway, I did some adjusting of my own. I billed the office for supplies and petty cash equal to those amounts – and then deposited the money back into those accounts.

*(Bella and Merring step closer to each other with each statement.)*

MERRING: You mean, while I thought I was cooking those books...

BELLA: I was uncooking them.

MERRING: And so when that lawyer comes in tomorrow to go over Mrs. Capaventi's accounts...

BELLA: He will find everything has *always* been on the up and up.

PERKINS: Bella, you need to come work for me.

CAROL: So are *my* accounts legit?

MERRING: *(Face to face with eyes only for Bella.)* You are still being audited, Carol. *(Beat.)* Bella, I could kiss you.

DETECTIVE: *(Walks between Merring and Bella to separate them.)* If I could just interrupt here...

*Merring and Bella resume paying attention to detective.*

DETECTIVE: *(Losing patience, but not really angry.)* When I was a lot younger, I remember telling you that Dett had help pretending to be an accountant.

BELLA: And it wasn't me.

DETECTIVE: No, you are not an accountant. *(Beat.)* But *you* are, aren't you Mr. .... Silks?

SILKS: Uh, ha, ha, what are you talking about? I own and manage this building.



DETECTIVE: Right, but you are also a CPA – a licensed accountant. Except you lost your license due to a plea bargain stemming from securities fraud, I got that right, Silks?

SILKS: I – I've been an honest businessman for years.

BELLA: Don't forget a wonderful, faithful husband.

DETECTIVE: Dett – or rather, Richard Elliott, needed to disappear and reappear as a new person. He did some checking on you and found that your tenants in this building may not want to rent from a criminal. He blackmailed you into doing all his accounting work .

MERRING: Oh, my God – it was Silks who offered me this larger office – and introduced me to Dett as a potential partner in the business. We hit it off and..... wow..... I had no idea. All his paperwork was in order. We were partners for 12 years.

SILKS: And I was under his thumb all that time. I saw no way out, so I kept doing what he demanded – and worked on all his accounts. But I had no idea who he was – I just thought he was a guy who wanted to pretend he was an accountant. He – he knew all about me and I didn't ask how he found out.

DETECTIVE: We'll be talking down at headquarters, Silks.

SILKS: I will admit that I did the accounting. But I had nothing to do with his murder.

DETECTIVE: His death freed you from his blackmailing. You have keys to this office and access to this building every night. You saw the body in the elevator so you knew the *right* person was murdered, so to speak.

SILKS: Hey – I *know* where I was the night he was shot – and I can prove it.

DETECTIVE: We know where you were, Silks. For once, your stepping out on your wife proved to be a good thing – alibi-speaking, of course. But your wife was not as thrilled. She was packing your things as we left your house earlier today. I imagine they're all on your front lawn by now.

SILKS: (*Shakes head.*)

DETECTIVE: (*Looks at notes.*) We talked to everybody in the building. Miss Silvers, the new secretary in the real estate offices on the third floor, remembers dining with you that night – and the cheap motel you attempted to take her to. She says the two of you left Braccadero's Italian Restaurant around 10:30 p.m. that night. She wondered why you picked a place 35 miles from here, but she soon figured it out. She says you dropped her off at her apartment around midnight – after she refused your invitation to join you – in her words – “in that fleabag hotel” you drove to a few miles from the restaurant. She also wanted me to let you know that if you ever set foot on the third floor again, she will (*refers to notes*) well, let's just say you have a rock-solid alibi. Oh, and you're also a real louse.

CAROL: So, he didn't kill Nathaniel Dett – or whatever his name is?

DETECTIVE: No, Richard Elliott was killed by his partner in crime – the guy who took the rap for him and got 15 years. He was paroled some five years ago. Another guy pretending to be someone else.

MERRING: So, the killer meant to kill Dett, er, Richard Elliott?

DETECTIVE: That's right – and while you can change your identity and your appearance, you can never change your fingerprints, isn't that right..... Mr.Temple?

TEMPLE: (*Still meek and mild.*) Me? How would I know that? Oh, you mean did I read about it?

DETECTIVE: No, no I don't mean to imply you read about it – because if you had read about it, you may not have left your prints here.

TEMPLE: I - I don't believe I ever touched anything in this office.

DETECTIVE: No, we did not find your prints anywhere in these offices. You were very careful. But I was not.

TEMPLE: What?

DETECTIVE: I was so clumsy the other day, dropping my pen. You played the gentleman and picked it up for me. My pen had great prints, *Charlie Winston*.

TEMPLE: Why would I want to kill a criminal, Detective? I read about crime in novels, I don't commit crimes.

PERKINS: Hey, maybe Gertrude and Penelope could be your molls.

DETECTIVE: Those years in prison must have been especially frustrating, knowing your partner was free – free to fence the jewels and free to spend that money. Yet for all your time in prison, you were never able to figure out where he went. Guess your partner missed visiting days.

TEMPLE: How would I get into these offices? Didn't you say the murder was discovered in the middle of the night?

DETECTIVE: This office building is open during business hours – and there are plenty of places to hide. You made that mysterious appointment for 10 p.m. – got here before the main doors were locked – so the security guard would not see you and just waited until 10 p.m. Guess those imaginary cats you don't really have had to fend for themselves.

PERKINS: (*Surprised.*) He ain't got no cats?

DETECTIVE: He ain't got – hasn't – doesn't – (*he pauses to compose himself.*) **NO CATS!** What he has is a set of lock picks – and a janitor's uniform. Found both in his rooms tonight. Had you thrown that uniform away, might have been harder to make our case.

*Temple grimaces.*

DETECTIVE: From what we can gather, you've traveled in a pretty wide radius since you were sprung from prison, looking for your partner – with no luck. Then a stroke of good fortune – you

have to take a job, fill out your income tax – and due to getting into a bit of a fight with one partner, decide to see the other. Elliott must not have recognized you – you’ve lost a lot of weight in the joint and you’ve grown that moustache (*or some other physical changes.*) I’ll bet you could not contain your joy at finally catching up with him. Then you make that phone call, setting up that bogus appointment – you got lucky again. No one saw you. You got away with murder – well, almost. Had Mr. Merring here not remembered that argument you had with *him*, you may have made your escape scot-free. Course you never did find the money or the jewels – but at least you got your revenge.

TEMPLE/WINSTON: Yeah, copper – just try to catch me.

*Temple/Winston abruptly changes personalities and attempts to bolt from the offices. He is stopped at gun point by the police officer.*

OFFICER: (*Throwing cuffs to Perkins.*) Cuff him for me, will ya?

PERKINS: Always my pleasure to assist the law, officer. (*Cuffs Temple/Winston.*) Hey, this is kind of fun. (*To Temple/Winston*) Meow.....

OFFICER: Charlie Winston, you are under arrest for the murder of Richard Elliott.

DETECTIVE: Get him out of here.

*Officer leaves with the cuffed Temple/Winston.*

CAROL: (*Goes to Perkins.*) Oh, Harry, you were so brave.

PERKINS: (*Adjusts his tie.*) Just doing my civic duty.

CAROL: You’re the kind of man I could really... admire.

PERKINS: (*Offers his arm.*) Let’s get out of here, doll. Time we got better acquainted. Could use a classy broad – lady – by my side.

CAROL: I would be delighted.

PERKINS: I assume we are free to go now, Detective?

DETECTIVE: Yeah, just remember my warning about your business.

PERKINS: (*Winks.*) I will be da model of business discretion. (*To Carol.*) Are you ready my dear?

*Carol and Perkins exit arm in arm.*

BELLA: Looks like you won’t have to worry about paying alimony much longer.

MERRING: Bella, I...

DETECTIVE: Uh, let’s wrap this up, shall we?

MERRING: Yeah, sorry.

DETECTIVE: Silks, you come down with me. I'm not sure what charges if any can be filed against you, but if being stupid counts... Come on, come on.

*Detective and Silks go to door.*

DETECTIVE: (*Indicates that Silks is to exit first.*) Stupid first. (*They exit.*)

MERRING: Bella, I don't know what to say.

BELLA: You better think of something.

MERRING: You saved me from committing a crime – saved me from going to prison.

BELLA: I'd hate to have to break in *two* new employers.

MERRING: Oh no – from now on it is just Merring Accounting. No more partners for me.

BELLA: No more partners?

MERRING: Not in this office.

BELLA: (*Sighs.*) Do I have to do everything around here?

MERRING: What?

BELLA: Brian Merring, you love me.

MERRING: (*Surprised.*) You know, it appears I do.

BELLA: I'm not proposing to *you*.

MERRING: Then I will propose to you. Bella Matthews, will you marry me?

BELLA: Yes, Brian. You can't live without me.

*They kiss. Lights remain on until Bella bends her DS knee up as they are kissing.*

MERRING: Start advertising for a new secretary...immediately.

End of Act II, Scene 2

**Act II, Scene 3**

*A few weeks later.*

*Bella is sitting at her desk. Merring enters.*

MERRING: Hi, darling. Your last day. Your replacement start today?

BELLA: Yes, I will spend all day training.

MERRING: What is her name?

BELLA: Your new secretary is named Christine.

MERRING: Christine. Nice name. Looking forward to meeting her.

BELLA: Brian, you must think I am a real fool.

MERRING: What?

BELLA: You will have married two of your secretaries. You are done with office romances. Once we walk down the aisle, I am making sure it is forever.

MERRING: It will be sweetheart.

BELLA: Yes, well, I am making sure.

*Knock on the open door. An older lady enters. If played by younger woman, change lines to "my married cousin, Christine Devlin.")*

CHRISTINE: Hi, I'm here for my first day.

BELLA: Come in, come in. This will be your new boss, Brian Merring. Brian, I'd like you to meet your new secretary, my Aunt Christine Devlin.

*Christine and Merring shake hands.*

CHRISTINE: Pleased to meet you, sir.

MERRING: Likewise. And please call me Brian. (*Laughs.*) Bella, you are one clever girl. (*Goes into his office.*)

BELLA: Aunt Christine, why don't you sit at my desk and answer the phones? I'll be in Mr. Merring's office getting some papers signed. I'll show you around when I'm finished.

CHRISTINE: That would be fine.

*Bella goes into Merring office. Christine sits at desk.*

*Phone rings.*

CHRISTINE: Merring Accounting Offices. (*Beat.*) Rogers. About a half-hour late. Yes, I'll give him the message. Thank you. (*Writes a brief note.*)

*Christine looks around the office, notices fish in the small fish tank and goes up to it.*

CHRISTINE: Why, hi there, little fella. How are you today? (*Starts to walk away and then stops in her tracks.*) Hey... are those *emeralds* in there? (*Looks in direction of fish tank as lights go out.*)

END OF PLAY

Katherine Beeson  
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PLAY SYNOPSIS  
"IS MURDER TAX-DEDUCTIBLE?"

7M/5F – note: there is a male voice heard on the office intercom that may be set as a sound cue or spoken by an unseen man off-stage. To give the illusion of the character of Nathaniel Dett, a fictitious name should be listed in the program as playing this part. In addition, the parts of Jane and Ben are very small and could be easily eliminated by line deletion and by changing a few lines and this may be done by the director at will.

An unseen murder takes place in an inner office of a busy accounting firm in spring of 1951. The murdered man is Nathaniel Dett. But because his wallet was stolen and he was found in his partner's (Brian Merring) office, the police believe Merring was murdered when the opposite is true. The surviving partner (Merring) – along with the audience -- learns about this misidentification and decides to let them think this is the case. Merring and the office secretary, Bella, then try to find out if he was the intended victim while keeping his identify from the police. Merring lets it slip to Bella that he may have a reason that he wants to remain "dead." The detective interviews a number of suspects – the ex-wife, two disgruntled clients – and also suspects the secretary. He finds out secrets about them all – including the owner of the building – as well as discovering that Merring is pretending to be Dett.

The detective sets up a "gathering of the guilty" ala the Agatha Christie novels he admires. It turns out that people are not who they seem – one unhappy client/business owner has used his shop as a front for his gambling business and the building owner is actually a shady former accountant who Dett blackmailed into secretly working for him. The detective reveals that the killer may have killed the wrong man because Merring is still alive. But another twist reveals that this is not the case – the killer *did* kill his intended victim. It turns out Dett was actually a bank robber named Elliott who escaped with cash and never-found jewels while his partner in crime took the rap and served prison time. This criminal, now out, has been looking for Elliott for some time and stumbled upon him when he hired the accounting firm. Dett does not recognize his old partner, who is now using the name of Temple, and sets up a night-time appointment. Temple, one of the unhappy clients, is proven to be the murderous Winston and is arrested. The gangster/businessman finds happiness with Merring's ex-wife and Merring declares his love for Bella. Merring confesses to Bella that he was skimming from some accounts because of high alimony payments and Bella tells him that she knew – and was consistently replacing the money. In the final scene, Bella brings in her older aunt to take her place in the office and the lady walks around the room and notices emeralds in the office fish tank – a tank attended to by all who are in the office without anyone else realizing that the jewels were hiding in plain sight.

### Playwright Biography and Play Production History

Katherine Beeson (Playwright) is a free-lance print journalist from Wisconsin. She has a degree in History from the University of Wisconsin – Milwaukee. She is married to Steve, a pharmacy manager, has three grown children and lives in Brookfield, Wisconsin. She is a former docent at an art museum and currently is a writer and substitute teacher for the Elmbrook School District.

Beeson has written three plays – “IN LIEU OF FLOWERS,” “IS MURDER TAX-DEDUCTIBLE?” and “THE CUPCAKE KILLER.” She has been acting and directing since 1993.

“IS MURDER TAX-DEDUCTIBLE?” was presented as a workshop in fall of 2012 and as a full-scale play by a small community theater group, The West Allis Players, in spring of 2013. It received a great review by a local theater critic and made a profit for this group of almost \$3,000. It was presented by Cream City Theater in 2019 and was again an artistic and financial success.

The play was inspired by Beeson's own accountant and close friend, Brian Dettmering, who tends to get very crabby and over-worked at tax time. Her original premise was to feature a short-tempered accountant but then she figured out that it was more fun killing him off – theatrically speaking. The two accountants' names – Dett and Merring – are a shout-out to this man.

The fact that this play is set in 1951 means that technical detecting advantages were not available to the police and many plot twists are possible. The comedic lines in the play keep things light and provide characters with funnier reactions while keeping them true to the story as well as believable people.



