

Archimedes Principle

By Jack English

“All that glitters is not... you know...”

Chapter One: Crash

Dan Frailinger glanced in the rear-view mirror. “Damn! I hate tailgaters.” It was almost midnight and he was exhausted. He just wanted to get home so he was barreling down Route 55 through South Jersey at a shade over eighty miles an hour. And he was not a little nervous. He was under tremendous pressure to wrap up his audit, but every time he thought he was done some new issue cropped up.

He glanced in the rear-view mirror again. The jerk that had been tailgating him pulled into the left lane and was about to pass.

The client was a wheeler dealer hewing a little too close to the edge for his liking. And what kind of a guy kept a ton and a quarter of gold in a basement vault? There were red flags everywhere. Something wasn't right and he just couldn't put his finger on it. In the morning, he planned to meet with his firm's managing partner and tell him to withdraw from the engagement. Better to lose a fee than get ground up in some financial scandal. The tipping point came when the client's security chief

paid him a threatening visit. Not only did that scare the crap out of him, it was yet another red flag that something wasn't right. He packed up the audit files and got out of the client's office.

Frailinger glanced to his left and saw the Chevy Suburban that had been tailgating him was about to pass. Route 55 was desolate at that hour. He figured he'd back off on his speed a little and let the jerk pull ahead. Then, just as they reached a bridge abutment, the Suburban swerved right, hitting him hard, forcing him into the concrete.

Dan Frailinger had no chance to react, no chance to brake, no chance to swerve, and nowhere to go. At eighty miles an hour, crumple zones and air bags don't help much. After car and concrete met there wasn't much left of Frailinger's car and there wasn't much left of him.

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It was 5:30 AM when Buckley Mills Forrester got the call. "Sorry to wake you Buck, but Dan Frailinger's dead. You've got to take over his audit and wrap it up."

The silky-smooth voice on the other end of the line was Vernon Trueblood, managing partner of Trueblood, Mercer and Peacock, CPAs.

"What happened?" Forrester asked.

"Car crash somewhere in South Jersey."

"How did you...?"

"It was a company car. They ran the plates and called the firm's emergency number; the

answering service forwarded the call to me,”
Trueblood said.

“Which partner is taking over Dan’s clients?”
Forrester asked.

“We haven’t figured that out yet. But, there’s no partner available to wrap up his audit. I need you to step in and fill Dan’s shoes. I know you’re just a manager and this is a big ask, but we are on a tight deadline and I need my best guy on it. Be in the office by seven.”

“On my way.” Forrester sat on the edge of the bed; his eyes closed. He did not want to get up. He forced himself to walk to the bathroom and wondered whether it was possible to take a shower without actually waking up, decided it wasn’t, rushed through his morning routine, and was out the door by quarter after six. Living in Center City, it was a short six blocks to the office. He had just enough time to grab a breakfast sandwich and coffee to go. When he arrived at ten of seven, Trueblood was already there and waved him into his office.

Trueblood pointed to a rich green leather chair opposite his desk. “Sit! Sit!”

Forrester sat and gently placed the bag containing his sandwich and cup of coffee on the corner of Trueblood’s handmade desk. But he was careful to put it on a sheet of paper to avoid leaving a mark.

Trueblood handed him a legal pad. “Take notes. Dan was wrapping up the audit of Walnut Street Insurance. Walnut Street was in receivership a couple of years ago until they got an infusion of capital. The infuser, if you will, was Asher Wren. Nobody knows much about Wren except that he’s an engineer. You studied science so you should get along great!”

“I studied physics.”

“Well, I’m glad you finally came over to the dark side and studied accounting too so you could make a living. Anyway, he owns a gold mine somewhere in Wyoming, and he showed up with a boat load of gold and bought Walnut Street for a few pennies on the dollar. That was three years ago. He turned it around and it’s making money so it should all be good.”

Trueblood waved his hand in little circles in the air. “But there’s a problem.” He spread his hands a little. “Everything I tell you now has got to be strictly confidential. Wren is planning to buy a gene therapy company called Androdesign.”

“Androdesign?” Forrester said.

“It’s a start-up. Androdesign thinks it can fix whatever causes diabetes. Sort of a one and done treatment. Wren wants to buy it before it completes Phase II trials. If he’s successful, he’ll be able to flip it to one of the major pharmaceutical companies and pocket a couple of billion dollars.

“Like I said, there’s a problem. Phase Two trials will be complete in eight weeks. If the results are good, the major pharma companies will outbid him. But right now, the data isn’t in. So, who knows whether Androdesign’s procedure, process, whatever is any good? Plus, they’re desperate for cash to complete the trials. Wren’s going to use his Walnut Street stock as collateral for a loan to buy a chunk of Androdesign. If he gets a clean audit opinion, the loan is a go. If he doesn’t the whole thing collapses.”

“Are you telling me to give him a clean opinion?” Forrester asked.

Trueblood waved his hands in front of his face. “That’s not what I’m saying. I’m just trying to give you the big picture. Walnut Street audit fees are about two million a year. If Wren acquires Androdesign, that could mean another million a year. So, Wren is an important client. But I’m not saying you should give him a clean opinion if he doesn’t deserve it. What I’m saying is we should guide him to a place where we can give him a clean opinion.

“What do you mean ‘guide’?” Forrester asked.

“Get the client to do whatever is necessary for us to give them a clean opinion. Understand?”

“Got it,” Forrester said.

“Now Buck, I want you to visit Dan’s widow and pay our condolences. The firm will send flowers and make some contribution to the

surviving children’s college fund later. And... I want you to see whether he kept any files at home, any computers that might contain client information, anything.” He rolled his hand around in little circles in the air as if to say ‘and so on and so forth.’

Buckley Mills Forrester thought visiting the widow and asking for files was cold, but then it had to be done and he had to suck it up and do it.

Chapter Two: The Widow

Buck Forrester got Frailinger’s address from Payroll and headed to Jersey. Then he bought the biggest flower arrangement he could get in the car. And set off for Jersey.

As he stood on the front step all he could think was, “I don’t want to do this. I don’t want to have to deal with a grieving widow.” He rang the bell. “Hi! I’m Buck Forrester from Dan’s office. Vern Trueblood sent over these flowers and said I should ask whether there is anything we can do.”

Mrs. Frailinger looked pale and thin and about ready to collapse. She had been crying and her eyes were red. She was the picture of unimaginable grief.

“May I come in?” Forrester asked.

She nodded and backed inside.

“I want to express my deepest condolences.” Forrester held out the flowers as if to ask where she would like them. She pointed to the kitchen table.

Frailinger’s two boys came down the stairs and just stood looking at Forrester. They were too sad or too in shock to speak.

“Is there someone I can call to stay with you?” Forrester asked.

“Sister coming,” was all she could muster. She pointed to the sofa and sat in the chair opposite.

They sat there in silence for a couple of minutes before she asked, “Coffee?”

“No thanks. I’ve already had six cups.” Then, after a long pause continued, “Did Dan keep any files at home?”

Mrs. Frailinger said, “He used his car as a kind of rolling file cabinet. He always had something in the trunk, files, computers and a spare printer for a” She started to cry and turned away.

It was awkward. Forrester didn’t want to walk away and he didn’t know what to say.

“Do you know where the car is now?”

“Not sure. Maybe the police would know.”

“Again, my deepest condolences. I’m sure the firm will want to do something to recognize Dan’s years of service. We’ll be in touch.” He handed her his business card, figuring with so much on her mind she’d probably forget who he was.

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The accident occurred at the bridge abutment where Whig Lane crossed over Route 55, in Glassboro. Glassboro was a college town and as such, the police were no strangers to auto accidents.

Forrester found the police station and asked for the officer in charge of the investigation. He was directed to Neil Brophy, a clean shaven, thirty-five-ish detective.

“May I help you?” Brophy asked.

“Hi. I’m Buck Forrester. I work for Dan Frailinger’s firm. Any idea what happened?”

“Have a seat.” Brophy pointed to a chair next to his desk. “How well did you know Mr. Frailinger?”

“I knew him through the firm. I didn’t know him socially and I never worked with him,” Forrester said.

“So, what brings you here?” Brophy asked.

“I’m trying to track down his car. I thought you might know what happened to it,” Forrester said.

“Why exactly are you interested in his car?” Brophy asked.

“It’s a company car. Of course, you already knew that, that’s how you connected with Vern Trueblood. I just want to see whether there were any files in the car. I don’t want to sound ghoulish, but Dan was an important guy, conducting important business and I got tagged to pick up the

pieces of whatever he was working on,” Forrester said.

“And what exactly was he working on?” Brophy asked.

“I sense something’s going on here, so before I say anything else, I’d like to find out what it is,” Forrester said.

Brophy leaned back in his chair and let the palms of his hands rest on the desk. “Initially it looked like he fell asleep at the wheel and crashed into a bridge abutment. But we found this.”

Brophy spun around to the table behind him and lifted a large clear plastic bag from it. “This is the side view mirror from a late model Chevy Suburban. And we have these.” Brophy opened a folder and handed Forrester several blown up photos of the crash scene. “Frailinger’s car was smoke grey. We found black paint streaks on the driver’s side of the car. The paint is also consistent with a Chevy Suburban. Right now, we’re investigating this as a hit-and-run.”

“What do you mean ‘right now’?” Forrester asked.

“I don’t mean anything by it. Could be an accident. Could be deliberate. Too soon to say. What important business was he working on?”

“He was auditing Walnut Street Insurance. It’s in Philadelphia.”

“I’ve heard of it. They sell high priced policies to high risk drivers,” Brophy said.

“Would you like a more precise definition of their business?” Forrester asked.

“Sure.”

“They sell excess and surplus lines. What that means is, yes, they sell to high risk drivers. Better high-risk drivers should be insured than not insured. No?”

“Go on.”

“But they also sell insurance to companies in high risk businesses such as construction, oil and gas and commercial fishing. Again, would you like these firms to operate with insurance or without it?”

“Point well taken. They’re gamblers,” Brophy said.

“I’ll find out soon,” Forrester said.

“How’s that?”

“I drew the short straw as to who is going to take over Dan’s Walnut Street audit. I’m afraid I’m going to learn more about insurance than I ever wanted to know. So, where’s his car?”

“It’s in the Fire Department’s garage. We want to have a good long look at it before we release it,” Brophy said.

“Can I at least take whatever files were in the car?” Forrester asked. “As tragic as Dan’s death was life goes on.”

“You mean business goes on,” Brophy said. “I’m sorry. Until I’ve finished my investigation or unless you get an order from the town’s prosecutor

telling me to turn over his files, laptop and cell, they stay in evidence.”

Chapter Three: Evidence

Forrester stood on the sidewalk outside of the Glassboro Police Department and called Vernon Trueblood. “We have a problem. Dan had a carload of files and a couple of computers with him in the car when he crashed and the local police won’t release any of it until they finish.”

“Finish what?” Trueblood asked.

“They’re pretty sure Dan didn’t fall asleep at the wheel. They think it was a hit-and-run. The police take hit-and-run accidents with a fatality very seriously.”

“I understand, but Dan probably had the details of the Androdesign deal in his files. This is terrible. If the news gets out, Androdesign’s stock price will get bid up. Asher Wren just doesn’t have the money to go up against Abbott Labs or Pfizer or any of the other big pharma companies. And he doesn’t have the cash to go up against a savvy hedge fund either. I’ll call our lawyer. You stay there and get the police fax number. I assume they have fax even in New Jersey.”

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Forrester got the Police Department fax number and a recommendation for lunch. It was Steve's

Grilled Cheese & Quesadilla Company. It wasn't bad considering and it was only a block from the Police Department. Within an hour an order came in from the United States District Court for the Eastern District of Pennsylvania which sat in Philadelphia.

Forrester handed it to Detective Brophy. "Is this good enough to authorize the release of Frailinger's files, computer and phone?"

Neil Brophy glanced at the order, "U. S. Federal District Court; I guess you don't mess around." He read the order out loud:

Whereas the files, computers, tablets and phones that were in the possession of Daniel Frailinger contain information relevant to certain matters that may come before the Securities and Exchange Commission, the unauthorized or untimely disclosure of such information could be a violation of SEC Regulation FD, Fair Disclosure.

It is hereby ordered that all such material be returned to Buckley Mills Forrester as the authorized representative of Mr. Frailinger's employer Trueblood, Mercer and Peacock, CPAs.

It is further ordered that these records not be inspected, reviewed, copied or reproduced.

In the event law enforcement requires information relevant to the investigation of Mr. Frailinger's accident, it may apply to this court for a search warrant.

Tucker Quinn, Judge
United States District Court

"Buckley? Your name is Buckley?" Brophy grinned.

"Old family name; I prefer Buck if you don't mind."

"You win, Buck," Brophy handed the order back to Forrester. "Frailinger's car, what's left of it is in the Fire Department's garage. I'll walk you over."

"Look Detective, I don't want to slow down your investigation. The car itself should provide plenty of evidence. If was a hit-and-run, find the guy, find the woman, find whoever and lock 'em up. I just want the files so I can do my job. Understand?"

"We do what we have to do," Brophy said. "But the fact that you got a federal judge to release the records tells me there's more here than a simple traffic accident. Who stood to benefit from Frailinger's death?"

"No clue," Forrester said.

"You said he was a partner in your firm."

"Yes, so?" Forrester asked.

“How much do partners in a CPA firm make?”

“Depends on the firm, depends on the partner, depends on the clients the partner has,” Forrester said.

“Give me a ballpark for your firm, Mr. Frailinger and his clients. Just a rough estimate.”

“If I had to guess, I’d say somewhere in the three to four hundred-thousand-dollar range,” Forrester said.

“Three to four hundred thousand dollars... a year?” Brophy’s jaw dropped.

Forrester decided to tweak him a little. “Maybe five hundred thousand; probably not more than six hundred thousand.”

“Who’s in line to move up now that Frailinger is out of the picture?”

If Trueblood was as good as his word, Forrester thought, he might move up. On the other hand, sharing that with Brophy would make him the number one suspect.

“You’re asking questions that are over my pay grade.” Forrester said, “Call the managing partner Vern Trueblood if you want to know.”

“Just curious.” Brophy ran his fingers around Forrester’s business card. “Did Mr. Frailinger have any enemies? Has he argued with anyone lately? Did he fire anyone lately?”

“I’d help you if I could, but I’ve only been on this since seven this morning. If you want to know

more, you'll have to talk to someone who knows more," Forrester said.

Brophy stepped in front of Forrester and asked in his quietest possible voice. "Is it possible you got this assignment because you don't know what's going on?"

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