

# Unlocking the Heart of the Law

By Sandra D. Mertens

“We can totally do this,” Samantha thought as she surveyed the escape room. The game-master had ingeniously designed the room specifically for attorneys. Samantha saw the familiar desk along the wall before her piled high with papers, a conference room table spanning the width of the room further down, and floor-to-ceiling bookshelves along the far wall filled with books and knickknacks. Samantha recalled the narrative given moments ago about a client named Vincent being prosecuted for tax evasion, his defense being the key to escaping the room.

Nick, a first-year associate brimming with energy and anticipation, exclaimed, “What are you guys waiting for?” and began rummaging through the desk. Lisa, a senior associate at the firm where they all worked, silently made a beeline to the bookshelf, studying the items with her usual quiet intensity. Henry, the most senior partner in the group, questioned where he should begin. Samantha gestured to the table, water pitcher with empty glasses slightly off-center on a melamine tray, next to an aged leather chest.

Nick shouted: “I’ve got two locked drawers” as Samantha scanned the walls for clues. Her eyes fell on a painting of William Shakespeare. As she carefully studied the face and clothing, she spotted pale writing on the white collar: VI.2.IV.2. She pondered what the numbering meant.

Samantha turned to Lisa: “Got any Shakespeare on those shelves?” Lisa pulled a thick tome off an upper shelf. The two stared at the book: Henry VI. Lisa, noting the first roman numeral in the painting matched the title, began turning the pages, eventually flipping to Part 2, Act IV, Scene 2. The two women began reading, turning to the next page where someone had faintly underlined the text: “The first thing we do, let’s kill all the Lawyers.”



Interesting choice for the initial puzzle, Samantha thought.

Turning to Nick, Samantha stated: “I think we have our first code! Do you have a 4-letter lock? Try K-I-L-L.”

Nick examined the desk drawers but shook his head. “I’ve got a 4-number lock and a 5-letter lock.” Samantha contemplated the underlined sentence.

Lisa, still holding the book, pointed to the line numbers next to the text which the publisher added to correspond with footnotes. “Try 2384” she said. Nick input the code and the first lock popped open.

Inside the drawer was Samantha’s favorite book, *To Kill a Mockingbird*. She ran her fingers gently across the pages to the opening quote: “Lawyers, I suppose, were children once.” Very true, Samantha thought, reflecting on how much she had changed over the course of her nearly twenty years of practice.

Growing impatient, Nick grabbed the book out of Samantha’s hands, which caused a piece of note paper to fall halfway out of the middle of the book. Nick pulled out the paper and read the typed text: “1. Judges per courtroom in Illinois state courts. 2. Judges hearing each Illi-

nois Appellate Court case. 3. Justices on the Illinois Supreme Court. 4. Justices on the U.S. Supreme Court.” Nick scanned the room for more locks.

Henry, leaning over the conference table, said “I have a lock here that needs four numbers.” Nick responded, “try 1-3-9-9.”

Lisa matter-of-factly corrected him: “There are only 7 justices on the Illinois Supreme Court, not 9.”

Henry input the code, opened the chest, and removed a wooden gavel and another paper resembling a journal entry. The handwritten entry, signed by “Vincent,” explained that, while lying in bed contemplating his tax return obligations, he heard a “knock, knock, knock” sound coming from the ceiling, and then an angel descended directing him to deduct the cost of his recent sports car purchase on his taxes. At the end of the journal entry was a notation: “47 T.C.M. 238 n.14 (1983).”

Nick’s jaw dropped: “I don’t see a computer here. How are we supposed to look up this case?” Lisa looked at Samantha and shrugged.

Henry sighed. Walking to the bookshelf, he inspected the titles of the legal

books, pulled a yellow volume with black and red stripes, and flipped through until he found the opinion *Jenkins v. Commissioner*. Locating footnote 14, Henry read:

When it was time to file taxes  
Conway thought what he would do  
Was deduct those payments as a business expense

Under section one-sixty-two.

Samantha wasted no time in rushing to the bookshelf to locate the Internal Revenue Code; this was her narrow niche of expertise. As she turned to Section 162 of the Code (while Henry finished reading “Held: The deductions are allowed”), another slip of paper floated to the floor. It was another of Vincent’s journal entries. “I met with a tax attorney today. He claims to have more education because he has five letters after his name rather than two.”

Samantha pondered the meaning of the clue. A college degree is only two letters. “Try B-A-E-S-Q” she told Nick. He tried and shook his head. “B-S-E-S-Q?” “How about J-D-E-S-Q?” Again, no luck. Lisa erupted: “J-D-L-L-M.”

Nick cried out as another lock fell to the floor, revealing another typed clue: “What do lawyers, lenders, and poker players have in common?” The group debated the possible commonalities: money, gambling, skill, dishonesty. Lisa glanced back at the bookshelves containing animal figurines. “Sharks.”

Samantha maneuvered to examine the shark statue more closely. As she grasped it and pulled, she gasped as part of the bookshelves opened to reveal a second room.

The second room was sparsely furnished as a courtroom, a judge’s bench on the far side and two tables near the



entrance. Nick began examining the ornate brass and marble scales of justice in the center of one of the tables. Henry sat down behind the judge’s bench, gliding his hands along the hard wood to feel for hidden latches.

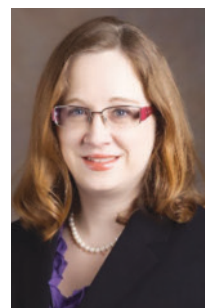
Nick cried out: “There is an iron heart glued to one of the scales. We should look for a counterweight.” Silence lingered as the group searched the new room.

Samantha thought, ‘We must be missing something.’ She then remembered the gavel from the first room. Handing the gavel to Henry, she read the journal entry again. Henry slammed the gavel down three times and a secret panel popped open under the bench. Henry extracted a dozen DVD cases, each a movie about attorneys. Inside each case was a small iron bar with a carved word. *The Anatomy of a Murder* case contained the word “insanity.” *Twelve Angry Men*, “prejudice.” *My Cousin Vinny* held “mistake,” *Legally Blonde* had “framed,” *The Firm* held “corruption,” while *The Lincoln*

*Lawyer* contained “guilty.”

Nick grabbed “insanity” and placed it on the scale, explaining Vincent’s “angel” was a delusion. But the scale did not balance. Lisa placed “guilty” on the scale, arguing insanity is not an effective defense to tax evasion, but the scale did not balance. After some thought, Samantha placed “mistake” on the scale, reasoning that the lack of willfulness is a complete defense supported by the facts.

They heard a “click” as the scale came into balance, and a hidden panel on the wall opened to reveal a brass key. “Want to do the honors?” Henry said, beaming with pride. Samantha unlocked the door they entered from and walked through, triumphant, but humbled by the reminder that sometimes, the heart and the law are in perfect harmony. ■



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## 3rd Annual CBA Flash Fiction Contest Winners

**T**he CBA Record's Third Annual Flash Fiction Contest – designed to showcase attorneys' creative talents – received a record number of entries this year! Editorial Board members reviewed the submissions with Jonathan S. Safron, who selected the winner from among the finalists. As last year's Flash Fiction Contest winner, Safron's participation was especially meaningful. We're pleased to announce this year's first place winner is Sandra D. Mertens' short story *Unlocking the Heart of the Law*. In second place is Blake A. Shuart's *The Dark of Day*. Rounding out the prizewinners in third place is Jack Leyhane's *Going Up*.

A partner at Gensburg Calandriello & Kanter, P.C., Mertens practices in tax controversy, consulting, and offshore account disclosures; general business law; estate planning and asset protection; probate and estate/trust administration; and commercial litigation. She has contributed to various publications including the *Chicago-Kent Law Review*, the *Illinois Bar Journal*, and the Independent Accountants Association of Illinois' publication *Debits and Credits*. Mertens has loved all forms of writing since she was a child. In school, she received accolades for her compositions. As an adult, Mertens channels her talent to brief legal arguments and explore legal issues, and she has been cited by the Illinois Appellate Court.

Despite a busy work schedule, Mertens strives to set aside time to pursue art and creativity. The Flash Fiction Writing Contest intrigued her when it was first announced. She found inspiration this year in a new pursuit: escape rooms. She began envisioning an escape room designed for attorneys and the nuances it may have. The rest is reflected in her winning entry. Martens encourages everyone to exercise their creative gifts. "It is amazing the impact you can have when you think creatively. ■"

**2nd Place:** Blake Shuart, Hutton & Hutton, keeps readers in suspense in his story, *Dark of Day*, as he spins the tale of J.J., a terminally ill public defender who has one last trick up his sleeve before he departs this life. He's helped get prisoners released – legally – for 50 years. But now he has nothing left to lose.

**3rd Place:** In *Going Up*, Jack Leyhane, a retired attorney, Cook County Municipal and Law arbitrator and author of the legal blog "For What It's Worth," finds the narrator attorney becoming trapped in an elevator. To add to his woe, he's running late – all he needed to do was grab some important papers from his desk. Why does the elegantly dressed woman he finds himself trapped with seem to know a little too much about his unethical client?

Digital copies of the 2nd and 3rd place winning entries are available at [www.chicagobar.org/chicagobar/Record](http://www.chicagobar.org/chicagobar/Record).