

obituaries

LAWRENCE E. TWORK SR.

Mr. Twork, 62, of Westland died July 3 in Grace Hospital Northwest.

Mr. Twork was a retired supervisor of leased equipment for Yellow Freight Line.

Survivors include his wife, Clara Marie; son, Lawrence Twork Jr.;

daughter, Carole Anderson; brothers, Norman, Raymond and Donald; sisters, Evelyn Runkis and Vera Schindler; one grandchild.

Services were July 7 in Christ Our Savior Lutheran Church with the Rev. Ralph G. Schmidt officiating. Burial was in Glen Eden Memorial Cemetery, Livonia. Arrangements were made by Harry J. Will Funeral Home.

ERMAL DEAN

Mr. Dean, 62, of Farmington died July 4 in Providence Hospital.

Mr. Dean was a retired painter. Survivors include his daughters, Patricia Gandolfo and Laura Thomas; sister, Gloria Ann Markham; four grandchildren.

Services were July 7 at Thayer-Rock Funeral Home, Farmington with the Rev. J. Kenneth Hoffmaster officiating. Burial was in Mt. Hope Memorial Gardens, Livonia.

MARIE E. WALKER

Mrs. Walker, 65, formerly of Farmington, died July 5 in North Lake, Ill.

Mrs. Walker was a homemaker. Survivors include her son, William III; brothers, George, Carl and John Witzgall.

Services were July 8 at Thayer-Rock Funeral Home, Farmington, with the Rev. V.F. Halbo Sr. of Grace Lutheran Church officiating. Burial was in Oakland Hills Memorial Gardens, Novi.



David Caswell

David Caswell is promoted

David S. Caswell of Farmington has been elected Ryder System vice president, corporate systems.

In his new position, Caswell will be responsible for management of Ryder's corporate data processing and telecommunications needs and capabilities.

He joined Ryder as group director — management information systems — Ryder's Automotive Carrier Division. In 1980 he was elected vice president — management information systems of the division and served in that position until election to his new Ryder System post. Before joining Ryder, Caswell held data-processing-related positions with the University of Rochester, Bristol Laboratories, Service Bureau Corp., and Crouse-Hinds Co.

Caswell was born and raised in Gouverneur, N.Y. He holds a bachelor of arts degree in English from the University of Syracuse.

Sinacola tells his story

Continued from Page 1A

term. At the end of the five-year term, I'd purchase the restaurant outright," he said.

In an unsuccessful attempt to force his business associates to recognize him as holder of the second lease on the property, Sinacola says he withheld the rent.

THE LEGAL HASSLE created by the two law suits, combined with the confusion over who held the lease, scared two potential buyers away, Sinacola says.

Sinacola's mounting expenses included \$4,000-a-month in lawyers' fees, an employee's claim that he was owed \$6,000 in unpaid overtime, and \$3,000 owed to the Internal Revenue Service. The employee took his \$6,000 claim to the Michigan Employment Security Commission.

With all the troubles he was having, Sinacola was asked if he set the fire to be rid of the business.

"If I wanted to do that to get out, I could've turned the place over to Galant and Valentini instead of fighting them in court," Sinacola says. "That would've dissolved two lawsuits."

Because he can't prove who started the fire that burned the restaurant, Sinacola declined to name who he suspects might've had a reason to burn the restaurant.

He says he decided to talk to the newspaper after refusing to discuss the fire in previous stories because his failure to comment made it look like he had something to hide.

STILL, QUESTIONS about where he's living are met with vague responses such as "the west side of the state."

Insurance attorneys as well as fire investigators say Sinacola is a difficult man to locate these days. Sinacola says he maintains a post office box in Farmington but prefers to lay low to avoid his debtors.

"With all the — excuse my vocabulary — b.s. after the fire, I'd just as soon they leave it like that and not bother me," Sinacola says. "There's nothing they're going to get."

"The only reason I haven't filed bankruptcy is it costs \$2,000 to dissolve your business through bankruptcy. It's funny — it costs \$1,000 to start one and \$2,000 to dissolve a business."

The name of Sinacola is well known in the Farmington community because of his father's reputation in the construction business. Sinacola was asked if he wasn't helped by his retired father's income after the fire.

"It's not that we don't see eye-to-eye," Sinacola says. "It's just that he's a strict, old-fashioned Catholic, and I moved out of the house when I was 18. I didn't do things the way they wanted. Their attitude is: 'You're on your own. You made your bed, now sleep in it.'"

FIRE OFFICIALS are puzzled about the crime because there isn't the usual motive found in most arson cases. In the case of the Glass Onion, the restaurant equipment wasn't insured. Its policy was allowed to expire ap-

proximately three months before the fire.

Insurance payments lapsed, Sinacola says, because he was close to closing a deal to sell the restaurant to another party who said he could get a better rate on insurance.

Galant and Valentini lost close to \$200,000 in the blaze, according to Galant. Sinacola says he owes suppliers and employees money but has been unable to pay them.

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Some tax shelters do more than defer taxes; through miracles of bookkeeping, they turn income into capital gains, which are taxed at a lower rate. In some real estate investments, for instance, charging depreciation and expenses against income results in a low income yield on paper. When the property is sold, that depreciation comes off the basis. It is added, effectively, to the gain realized on the property—but that gain is taxed at a lower rate than the income would have been.
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Heiss wins honorary degree

Farmington Hills resident Richard W. Heiss, senior vice president and senior trust officer at Manufacturers National Bank of Detroit, recently was awarded an Honorary Doctor of Laws degree from Detroit College of Law.

Heiss received the degree in recognition of his contributions to the legal profession and his service to the school. The award was presented at the college's spring commencement exercises.

He is officer-in-charge of the bank's Personal Trust Division, former chairman of the Michigan Bankers Association Trust Division, past-president of the American Bankers Association Trust Division and currently serves on

the ABA Communications Council. He is a member of the American, Michigan and Detroit bar associations and the Economic Club of Detroit.

Heiss earned his bachelor's degree from Michigan State University, his J.D. from Detroit College of Law and a graduate law degree in taxation from Wayne State University. He also has completed the Stanford University Executive Program. He presently serves as vice president of Detroit College of Law, a member of its board of trustees and chairman of the Development Council. Heiss is also president-elect of Michigan State University's Business Alumni Association.



Richard Heiss

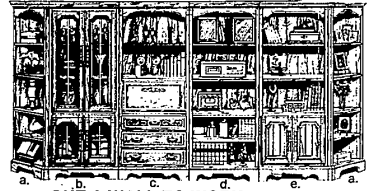
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