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CHARLES LAMB: A MAN OF LETTERS AND A CLERK IN THE ACCOUNTANT'S DEPARTMENT OF THE EAST INDIA COMPANY

Abstract: Charles Lamb (1775-1834), English author, who became famous for his informal, personal essays and literary criticism, is presented here in his vocational role as accounting clerk. Lamb's long years of experience in and out of London's counting-houses permitted him to capture the early nineteenth-century business and accounting life in some of his renowned essays and letters to friends. His unique wit, humor, and warm humanity bring to life one of the most interesting periods in accounting history.

INTRODUCTION

A contemporary and lifelong friend with many of the literary figures of the Romantic movement, such as Coleridge, Wordsworth, De Quincey, Southey, Hazlitt, and Hunt, Charles Lamb (1775-1834) is chiefly remembered for his highly individual and penetrating literary criticism and personal essays written under the pen name *Elia*. The essays were later collected and published by their author in two volumes: *Essays of Elia* (1823) and *Last Essays of Elia* (1833). Reputed for their wit, humor, and humanity, these essays reveal the true literary genius of Lamb. Aside from these accomplishments, Lamb also has the distinction of being among the greatest of English letter writers.

But literature was only an avocation for Lamb. To earn a living, he had to join the ranks of hard-working wage earners. Not yet quite fifteen, Lamb left school to become a clerk in the service of Joseph Paice, a London merchant. A year later, he moved to another job in the South Sea House. After six months on this job, Lamb made a final move to become a clerk in the Accountant's

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Department of the East India Company. Here, he was to stay for some thirty-three years until his retirement.[1] Lamb's long years of experience in and out of the counting-houses of London eventually gave birth to some of his greatest essays which, along with his letters to friends, constitute a treasured contribution to accounting history.

LAMB'S EMPLOYMENT WITH THE EAST INDIA COMPANY

Lamb owed his employment with the East India Company to his first employer, Joseph Paice, about whom he later wrote: "He took me under his shelter at an early age, and bestowed some pains upon me. I owe to his precepts and example whatever there is of the man of business (and that is not much) in my composition. It was not his fault that I did not profit more" [Lucas, 1968, pp. 87-8]. To become a clerk in the Accountant's Department, Lamb had to enter into a bond of £500 and find two sponsors who would do the same. This arrangement was meant to serve as a surety for good behavior [Lucas, 1968, p. 92]. Aside from this, a beginning clerk had to serve a probationary period of two or three years before he was paid a salary. While Lamb did not receive salary for two years, he was paid a gratuity of £30 for each of the two years. He started his third year with an annual salary of £40. His salary increased steadily to £240 when in 1815, as a result of an internal reorganization, his salary doubled bringing it up to £480. From that year on, Lamb's salary continued to increase until it reached £700 in 1821 and £730 in 1825, the year of his retirement [Howe, p. 77; Lucas, 1968, pp. 434-5].

It appears that in 1815 not only did his salary double, but his duties were considerably lightened. Until this time, he was responsible among other things for auditing the accounts of the warehouse-keepers. This task he found very fatiguing. Writing to Wordsworth about it, he says: "If I do but get rid of auditing Warehousekeepers Accts and get no worse-harassing task in the

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[1]It was during Charles' early years at the East India Company, when a tragedy struck the family. In 1796, Charles' sister, Mary, who suffered from mental instability, in a fit of madness killed their mother with a knife. From this time on, Charles took upon himself the burden of looking after Mary. Charles' caring for Mary was rewarded by her devotion to him. In 1807, Charles and his sister together brought out *Tales from Shakespear*, a collection of prose adaptations of Shakespeare's plays. This book has proven to be very popular with schoolchildren as well as adults to this very day.

place of it, what a Lord of Liberty I shall be" [Lucas, 1935, II, p. 170]. It may be surmised that his wish came true. The record of his job description for 1821 does not mention this particular task as one of his duties. His duties were essentially the following: monthly, he was to draw up the Buyers' Accounts both for the Company and Private Trade; to enter all deposits on Company and Private Trade goods in the Fair Books, ensuring that the amounts agreed with those entered in the Clearing Books and the Treasury Deposit Books; to keep a ledger of short and over payments, notifying buyers of such errors and settling them; to reconcile the total amount of all Private Trade sales with the amounts actually received in the Treasury; finally, to give "a general attention to the business of the Journals" [*India Office Records*]. It is regrettable that the innumerable folios which Lamb filled with figures and to which he referred as his "works" were later destroyed. Search for even a scrap of his work has been in vain.

LIFE AT THE COUNTING-HOUSE

It is indeed a pity that Lamb did not get to write about life at the East India Company's counting-house in the form of an essay as he did about the South-Sea House where he had barely spent some six months. The reason for this may well have been the closeness in time to his fellow-workers. Whatever the reason, there is enough information about life at the East India House in Lamb's letters to his friends, Elia's essay on "The Superannuated Man," and the memoirs of others, to generate an overall picture of life there. This picture along with that provided by Lamb in his essay on the South-Sea House serve to provide the general atmosphere of life in the counting-houses of London during this period.

Long, Tedious Years of Service

During his thirty-three years of service at the East India House, Lamb never ceased to fret against "the irksome confinement" of office life. He has referred to his employment variously as "captivity," "daylight servitude," and "slavery." Writing to Wordsworth on March 20, 1822, he says: "I grow ominously tired of official confinement. Thirty years have I served the Philistines, and my neck is not subdued to the yoke. You don't know how wearisome it is to breathe the air of four pent walls without relief day after day all the golden hours of the day between 10 and 4 without ease or interposition" [Lucas, 1935, II, p. 319]. Aside from this, he often had to work until late afternoon and on occasion late

at night. As a man of letters, Lamb attributed his periodic literary unproductiveness to overwork at the office. He says: "I can't even put a few thoughts on paper for a newspaper. I 'engross,' when I should pen a paragraph" [Lucas, 1935, II, p. 160]. He then bursts into an impetuous cry: "Confusion blast all mercantile transactions, all traffick, exchange of commodities, intercourse between nations, all the consequent civilization and wealth and amity and link of society, and getting rid of prejudices, and knowledge of the face of the globe — and rot the very firs of the forest that look so romantic live, and die into desks" [Lucas, 1935, II, p. 160].

In a letter to John Chambers, a fellow-clerk, who had been away from the office with "scorbutic" (scurvy), Lamb writes: "I steal a few minutes from a painful and laborious avocation,[2] aggravated by the absence of some that should assist me, to say how extremely happy we should be to see you return clean as the cripple out of the pool of Bethesda." A little later in his letter, he inquires whether he has recovered enough from his disease to come to work at least for a little while every day: "I dare say you would if you could. But don't you think you could do a little work, if you came? as much as D[odwell] does before 12 o'Clock. Hang him, there he sits at that cursed *Times* — and latterly he has had the Berkshire Chronicle sent him every Tuesday and Friday to get at the County news." Apparently, it was a very busy time with auction sales coming up: "There's a sale of Indigo advertised for July, forty thousand lots — 10,000 chests only, but they sell them in quarter chests which makes 40,000" [Lucas, 1935, II, p. 230].

Lamb did not quite reconcile himself to the rigors of office life. One such rigor was the paucity of holidays. He had found the transition "at fourteen from the abundant playtime, and the frequently-intervening vacations of school days, to the eight, nine, and sometimes ten hours' a-day attendance at a counting-house" very difficult to accept [MacDonald, 1903, II, p. 187]. Sundays did not cheer him up. On the contrary, he found them very depressing: "It is true I had my Sundays to myself; but Sundays, admirable as the institution of them is for purposes of worship, are for that very reason the very worst adapted for days of unbending and recreation. In particular, there is a gloom for me attendant upon a city Sunday, a weight in the air. I miss the cheerful cries of London, the music, and the ballad-singers — the buzz and stirring murmur of the streets. Those eternal bells depress me. The closed

[2]The word "avocation" is used here in its archaic sense, meaning regular or customary work.

shops repel me. Prints, pictures, all the glittering and endless succession of knacks and gewgaws, and ostentatiously displayed wares of tradesmen, which make a week-day saunter through the less busy parts of the metropolis so delightful — are shut out. No bookstalls deliciously to idle over — No busy faces to recreate the idle man who contemplates them ever passing by — the very face of business a charm by contrast to his temporary relaxation from it. Nothing to be seen but unhappy countenances — or half-happy at best — of emancipated 'prentices and little tradesfolks, with here and there a servant maid that has got leave to go out, who, slaving all the week, with the habit has lost almost the capacity of enjoying a free hour; and livelily expressing the hollowness of a day's pleasuring. The very strollers in the fields on that day looked anything but comfortable" [MacDonald, 1903, II, pp. 87-8].

But besides Sundays, Lamb had a day off at Easter and a day off at Christmas, "with a full week in the summer to go and air [himself] in [his] native fields of Hertfordshire" [MacDonald, II, p. 88]. But he saw the week's vacation to be a glitter in the distance. And when the week came round, "did the glittering phantom of the distance keep touch with me? or rather was it not a series of seven uneasy days, spent in restless pursuit of pleasure, and a wearisome anxiety to find out how to make the most of them? Where was the quiet, where the promised rest? Before I had a taste of it, it was vanished. I was at the desk again, counting upon the fifty-one tedious weeks that must intervene before such another snatch would come. Still the prospect of its coming threw something of an illumination upon the darker side of my captivity. Without it, as I have said, I could scarcely have sustained my thraldom" [MacDonald, 1903, II, p. 88].

In the previously mentioned letter to John Chambers, Lamb writes about a most recent decision on holidays: "The Committee have formally abolish'd all holydays whatsoever — for which may the Devil, who keeps no holydays, have them in his eternal burning workshop" [Lucas, 1935, II, p. 231]. But at the urging of one named Medly, the Committee "have agreed to a sort of scale by which the Chief has power to give leave of absence, viz.: Those who have been 50 years and upwards to be absent 4 days in the year, but not without leave of the Chief; 35 years and upward, 3 days; 25 years and upward, 2 days; 18 years and upward, 1 day which I think very liberal." Finally, the Committee had also laid down the requirement that all employees should sign in and out; but in order to ensure that they are in the office in between, they also had to sign every quarter of an hour. The latter requirement

annoyed Dodwell, a fellow-clerk, considerably, for he had to sign six or seven times while reading the newspaper [Lucas, 1935, II, p. 232].

But All Was Not Work: Moments of Pleasantries

Despite his incessant complaints about office work, Lamb apparently went to work regularly and at that with an uncommon degree of punctuality. It is said that "one could set one's watch by Lamb's leaving home in the morning" [Howe, 1944, p. 66]. His health was never rugged, but he took good care of himself and had no extended absences because of illness. From another source, however, we learn that "for all Lamb's complaints in his letters, he rarely did what could be called a full day's work at the India House, but came late and generally talked a good deal at the desks of his friends" [Lucas, 1968, p. 672].

Whatever the truth of the matter, the stories told about Lamb by his fellow-clerks bring out some interesting aspects of his character. It appears that Lamb was quite a jovial person and very popular with his fellow-clerks. The reminiscences of one fellow-clerk, Mr. Ogilvie, tell us of his first encounter with Lamb: "When I first entered the India House and was introduced to him, he seized my hand, and exclaimed with an air, "Ah, Lord Ogleby! Welcome, Lord Ogleby! Glad to see you! Proud of the honor!' — and he never called me anything else, and that got to be my name among the clerks, and is yet, when I meet any of the few that are left" [Lucas, 1968, p. 672]. Lamb apparently liked to sport with the names of his co-workers. In his reminiscences, Mr. Ogilvie cites also the following instances. "There was a clerk named Wawd," continues Mr. Ogilvie, "distinguished for his stupidity, whom [Lamb] hit off in his couplet:

> What Wawd knows, God knows;
> But God knows what Wawd knows!

Another, named Dodwell, he celebrated in a charade, of which the first two lines ran thus:

> My first is that which infants call their Maker,
> My second is that which is best let alone —" [Lucas, 1968, p. 672].

Still from another source, we hear that when Lamb wrote official letters to a Mr. Bensusan, he addressed him as "Sir — and Madam." Yet, despite his pleasantries, no one seems to have taken any offense to them. On the contrary, the pleasantries appear only to have increased his popularity among his fellow-clerks in the

counting-house. We are also told that Lamb himself "allowed the same familiarity that he practised, and they all called him 'Charley' " [Lucas, 1968, p. 672-].

Aside from his pleasantries, Lamb also acted whimsically. In his recollections, Chambers tells how Lamb "was observed to enter the office hastily and in an excited manner, assumed no doubt for the occasion, and to leave by an opposite door. He appeared no more that day. He stated the next morning, in explanation, that as he was passing through Leadenhall Market on his way to the office he accidentally trod on a butcher's heel. 'I apologised,' said Lamb, 'to the butcher, but the latter retorted: 'Yes, but your excuses won't cure my broken heel, and — me,' said he, seizing his knife, 'I'll have it out of you.' Lamb fled from the butcher, and in dread of his pursuit dared not remain for the rest of the day at the India House. This story was accepted as a humorous excuse for taking a holiday without leave" [Lucas, 1968, p. 670]. On another occasion, relates Chambers, "An unpopular head of a department came to Lamb one day and inquired, 'Pray, Mr. Lamb, what are you all about?' 'Forty, next birthday,' said Lamb. 'I don't like your answer,' said his chief. 'Nor I your question,' was Lamb's reply" [Lucas, 1968, p. 670].

Two more anecdotes should perhaps be sufficient to round off Lamb's image as a person given to jests and witticisms. One of them is about the six boxes or compartments into which the company's counting-house was divided. Each compartment was occupied by an accounting clerk. Collectively they were referred to as "compounds," Lamb occupying one of them. One day, when he was asked the meaning of the word "compounds," Lamb said that it was "a collection of simples." The other anecdote concerns three mock reviews written by Lamb, in his own handwriting, and appearing on the flyleaf of Booth's *Tables of Simple Interest* (1818) which is today in the custody of the India Office Library (British Library) in London. They read:

> "This is a Book of great interest, but does not much engage our sympathy." Extract from the *Edinburgh Review*, October-December, 1818.
>
> "This is a very interesting publication." *Gentleman's Magazine*, July, 1819.
>
> "The interest of this book, unlike the generality which we are doomed to peruse, rises to the end." *British Critic*, August, 1820.

References to other anecdotes are found in Lucas' *The Life of Charles Lamb.*

Lamb at His Lofty Writing-Desk

It was in the winter of 1804-5 when a young man of nineteen appeared at the East India House. He was Thomas De Quincey. Young De Quincey, who was later to come to appreciate Lamb's genius, had on that day come to meet Charles Lamb. Years later, De Quincey gave an account of this his first meeting with Lamb in his "London Reminiscences." "I was shown into a small room, or else a small section of a large one[3] . . . ," writes De Quincey, "in which was a very lofty writing-desk, separated by a still higher ceiling from that part of the floor on which the profane — the laity, like myself — were allowed to approach the *clerus*, or clerkly rulers of the room" [Lucas, 1968, p. 309]. One wonders what might have been the purpose of his high-altitude office furniture. De Quincey himself conjectures over it and says: "The seat upon which [the occupant] sat was a very high one; so absurdly high, by the way, that I can imagine no possible use or sense in such an altitude, unless it were to restrain the occupant from playing truant at the fire by opposing Alpine difficulties to his descent" [Lucas, 1968, p. 310].

De Quincey then goes on to describe the occupants of these high-altitude seats: "Within the railing sat, to the best of my remembrance, six quill-driving gentlemen; not gentlemen whose duty or profession it was merely to drive the quill, but who were then driving it — *gens de plume*, such in *esse*, as well as *in posse* — in act as well as habit; for, as if they supposed me a spy sent by some superior power to report upon the situation of affairs as surprised by me, they were all too profoundly immersed in their oriental studies to have any sense of my presence" [Lucas, 1968, p. 309]. Under the circumstances, De Quincey had to announce his presence and, of course, the purpose of his visit. "I walked, therefore, into one of the two open doorways of the railing, and stood closely by the high stool of him who occupied the first place within the little aisle. I touched his arm, by way of recalling him from his lofty Leadenhall speculations to this sublunary world; and, presenting my letter, asked if that gentleman (pointing to the address) were really a citizen of the present room; for I had been repeatedly misled, by the directions given me, into wrong rooms.

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[3]De Quincey's second recollection, namely "a small section of a large [room]" appears to be the correct one. William Foster, writing of Lamb's duties, says: ". . . he seems never to have attained the dignity of a separate chamber, but occupied a seat in a large room open to the public" [Lucas, 1968, p. 669].

The gentleman smiled; it was a smile not to be forgotten. This was Lamb" [Lucas, 1968, pp. 309-10].

Now, anyone sitting on such an "aspiring seat" would have been faced with a dilemma when approached by a visitor. Should he descend from his high stool or remain seated? De Quincey then goes on to say that if Lamb remained on his "aerial station" he would have appeared "lofty and assuming;" if he chose to dismount from his seat, he would have appeared ridiculous and ludicrous for no man can execute this act of descent with grace. But anyone who knew Lamb also knew how the dilemma would be resolved: "he began to dismount instantly." " . . . [I]n this situation of Lamb's, the act of descending from his throne, a very elaborate process, with steps and stages analogous to those on horseback — of slipping your right foot out of the stirrup, throwing your leg over the crupper, &c. — was, to all intents and purposes, the same thing as dismounting from a great elephant of a horse" [Lucas, 1968, pp. 310-11]. As he began to descend from his "throne," it so happened that "the very first round of his descent obliged him to turn his back, upon me as if for a sudden purpose of flight, he had an excuse for laughing; which he did heartily — saying, at the same time something to the effect: that I must not judge from first appearances . . . and other facetiae, which challenged a general laugh from the clerical brotherhood" [Lucas, 1968, p. 311].

LAMB'S REFLECTIONS ON THE SOUTH-SEA HOUSE

Before entering in the service of the East India Company, Lamb had taken up a temporary job as junior clerk in the Examiner's Office located at the historic South-Sea House. Brief as Lamb's stay was on this job — a mere five months — this magnificent house of trade and the clerks who worked there had made an indelible impression on the youngster's mind. Some thirty years later, Lamb was to portray the South-Sea House as he had come to know it in his now famous essay by that title.

Relics of Trade

In that essay, the South-Sea House itself, "a melancholy looking, handsome, brick and stone edifice," claims a good part of the author's attention. He writes of his admiration of "its magnificent portals ever gaping wide, and disclosing to view a grave court, with cloisters, and pillars, with few or no traces of goers-in or comers-out — a desolation something like Balculutha's" [MacDonald, 1903, I, pp. 1-2]. And of this relic, he says: "This was

once a house of trade, — a centre of busy interests. The throng of merchants was here — the quick pulse of gain — and here some forms of business are still kept up, though the soul long since be fled" [MacDonald, 1903, I, p. 2].

He then takes us inside the building for a tour of its past: "Here are still to be seen stately porticos; imposing staircases; offices roomy as the state apartments in palaces — deserted, or thinly peopled with a few straggling clerks; the still more sacred interiors of court and committee rooms, with venerable faces of beadles, door-keepers — directors seated in form on solemn days (to proclaim a dead dividend) at long worm-eaten tables, that have been mahogany, with tarnished gilt-leather coverings, supporting massy silver inkstands long since dry; — the oaken wainscots hung with pictures of deceased governors and sub-governors, of Queen Anne . . . " [MacDonald, 1903, I, p. 2].

With the same reflective mood, Lamb now describes the account-books of the South-Sea Company: " . . . thy great dead tomes, which scarce three degenerate clerks of the present day could lift from their enshrining shelves — with their old fantastic flourishes, and decorative rubric interlacings — their sums in triple columniations, set down with formal superfluity of cyphers — with pious sentences at the beginning, without which our religious ancestors never ventured to open a book of business, or bill of lading — the costly vellum covers of some of them almost persuading us that we are got into some *better library,* — are very agreeable and edifying spectacles" [MacDonald, 1903, I, pp. 3-4].

Elsewhere in his essay, Lamb writes of these account books: "The moths, that were then battening upon [the] obsolete ledgers and day-books, have rested from their depredations, but other light generations have succeeded, making fine fret-work among their single and double entries. Layers of dust have accumulated (a superfoetation of dirt!) upon the old layers, that seldom used to be disturbed, save by some curious finger, now and then, inquisitive to explore the mode of book-keeping in Queen Anne's reign; or, with less hallowed curiosity, seeking to unveil some of the mysteries of that tremendous HOAX . . . Peace to the manes of the BUBBLE!"

The Clerks in the House

As he glances back at the South-Sea House, Lamb also recalls the clerks who "had an air very different from those in the public offices that [he had] had to do with since." Of these clerks, he says:

"They partook of the genius of the place!" Lamb remembers them as "mostly (for the establishment did not admit of superfluous salaries) bachelors" and "generally (for they had not much to do) persons of a curious and speculative turn of mind." And he goes on to note that these clerks "not having been brought together in early life (which has a tendency to assimilate the members of corporate bodies to each other), but, for the most part, placed in this house in ripe or middle age, they necessarily carried into it their separate habits and oddities, unqualified, if I may so speak, as into a common stock. Hence they formed a sort of Noah's ark. Odd fishes" [MacDonald, 1903, I, p. 4].

Lamb characterizes some half dozen of these "odd fishes" — his former associates. Among them are the cashier and the accountant. Here is Lamb's unforgettable description of the cashier: "The cashier at that time was one Evans, a Cambro-Briton. He had something of the choleric complexion of his countrymen stamped on his visage, but was a worthy sensible man at bottom. He wore his hair, to the last, powdered and frizzed out, in the fashion which I remember to have seen in caricatures of what were termed, in my young days, *Maccaronies*. He was the last of that race of beaux. Melancholy as a gib-cat over his counter all the forenoon, I think I see him, making up his cash (as they call it) with tremulous fingers, as if he feared every one about him was a defaulter; in his hypochondry ready to imagine himself one; haunted, at least, with the idea of the possibility of his becoming one . . . " [MacDonald, 1903, I, p. 5].

Equally unforgettable is Lamb's portrayal of the accountant, John Tipp. Of him, Lamb writes: "He neither pretended to high blood, nor in good truth cared one fig about the matter. He 'thought an accountant the greatest character in the world, and himself the greatest accountant in it.' Yet John was not without his hobby. The fiddle relieved his vacant hours. . . . His fine suite of official rooms in Threadneedle-street, which, without anything very substantial appended to them, were enough to enlarge a man's notions of himself that lived in them . . ." [MacDonald, 1903, I, pp. 7-8]. After some further description of John's love for music, Lamb recalls Tipp, the accountant: "But at the desk Tipp was quite another sort of creature. Thence all ideas, that were purely ornamental, were banished. You could not speak of any thing romantic without rebuke. Politics were excluded. A newspaper was thought too refined and abstracted. The whole duty of man consisted in writing off dividend warrants. The striking of the annual balance in the company's books (which, perhaps, differed from the balance

of last year in the sum of 25 l. 1 s. 6 d.) occupied his days and nights for a month previous. Not that Tipp was blind to the deadness of 'things' (as they call them in the city) in his beloved house, or did not sigh for a return of the old stirring days when South Sea hopes were young — (he was indeed equal to the wielding of any of the most intricate accounts of the most flourishing company in these or those days): — but to a genuine accountant the difference of proceeds is as nothing. The fractional farthing is as dear to his heart as the thousands which stand before it. He is the true actor, who, whether his part be a prince or a peasant, must act it with like intensity" [MacDonald, 1903, I, p. 9].

LAMB RECEIVES HIS FREEDOM

The long, tedious years Lamb served in the East India Company's counting-house were not, of course, without their perils. As time went on, the routine of office work wore Lamb down, making him restless. "Independently of the rigours of attendance," writes Lamb, "I have ever been haunted with a sense (perhaps a mere caprice) of incapacity for business. This, during my latter years, had increased to such a degree, that it was visible in all the lines of my countenance. My health and my good spirits flagged. I had perpetually a dread of some crisis, to which I should be found unequal. Besides my daylight servitude, I served over again all night in my sleep, and would awake with terrors of imaginary false entries, errors in my accounts, and the like. I was fifty years of age, and no prospect of emancipation presented itself. I had grown to my desk, as it were; and the wood had entered into my soul" [MacDonald, 1903, II, p. 88]. The sense of office confinement and the pressure of responsibility became increasingly more than he could bear. During the last years at the East India House his health continued to worsen. His friends, in and out of the office, feared the worst: that he may have a collapse of the mind.

In his thirty-third year he was so weary that he wanted out from his job no matter how. In a letter to Barton, Lamb says: "O that I were kicked out of Leadenhall with every mark of indignity, and a competence in my fob" [Lucas, 1935, II, p. 460]. Aside from his weariness, Lamb had for some time now been suffering from poor health. He heartily hoped that his declining physical health would provide the grounds for retirement on a pension. In this regard, he writes the following to Manning: "I saw Tuthill [Lamb's physician and old friend] yesternight, who has done for me what may

To all my nights and days to come,
Give solely sovran sway and masterdom.
But I dare not hope, for fear of disappointment" [Lucas, 1935, II, p. 454].

So it was with great trepidation that Lamb decided to submit his resignation. In a letter dated February 7, 1825, he requested the Board of Directors that he be permitted to retire on account of his ill health [Lucas, 1968, p. 665]. It took over seven weeks before he finally heard of his release. However, the waiting period was one of agonizing anxiety. He feared that the length or the value of his service to the Company would not help him secure a pension. Writing to Barton just a few days before the announcement of the Board's decision, he says: "I am sick of hope deferred. The grand wheel is in agitation that is to turn up my Fortune, but round it rolls and will turn up nothing. I have a glimpse of Freedom, of becoming a Gentleman at large, but I am put off from day to day. I have offered my resignation, and it is neither accepted nor rejected. Eight [?] weeks am I kept in this fearful suspence" [Lucas, 1935, II, p. 463]. The suspense was to be endured for a few days more. On March 29, the Board of Directors resolved that "the resignation of Mr. Charles Lamb of the Accountant General's Office, on account of certified ill health, be accepted, and it appearing that he has served the Company faithfully for 33 years, and is now in the receipt of an income of £730 per annum, he be allowed a pension of £450 . . . per annum . . . to commence from this date" [Lucas, 1968, p. 666].

Thus, Lamb had finally received his freedom. Overjoyed by the Board's decision, on his way out of the counting-house he dropped the following note into the Accountant-General's letter box: "I have left the d----d India House for Ever! Give me great joy" [Lucas, 1968, p. 666]. A week or so after gaining his freedom, Lamb writes to Wordsworth: "Here I am then after 33 years of slavery, sitting in my own room at 11 o'Clock the finest of all April mornings, a freed man. . . ." A little later in that same letter he says: "I came home for ever on Tuesday in last week. The incomprehensibleness of my condition overwhelm'd me. It was like passing from life into Eternity" [Lucas, 1935, II, pp. 466-7]. His exuberance over his newly-gained freedom found other expressions. To Miss Hutchinson he wrote: "I would not go back to my prison for seven years longer for £10,000 a year" [Lucas, 1935, III, p. 3], and to Barton, "I would not serve another 7 years for seven hundred thousand pounds!" [Lucas, 1935, III, p. 1].

THE SUPERANNUATED MAN

It was not long after Lamb had retired or, as he put it, gained his freedom, that he started longing for the old routine and fellow-clerks. Despite the fact that during those long, tedious years at the counting-house he had dreamt of this day, now that his release or emancipation was finally here Lamb was beginning to entertain second thoughts about it. In one of his most celebrated essays, "The Superannuated Man," Lamb writes of his changing view of freedom. "For the first day or two I felt stunned, overwhelmed. I could only apprehend my felicity; I was too confused to taste it sincerely. I wandered about, thinking I was happy, and knowing that I was not. I was in the condition of a prisoner in the Old Bastile, suddenly let loose after a forty years' confinement. I could scarce trust myself with myself." He then goes on to say: "From a poor man, poor in Time, I was suddenly lifted up into a vast revenue; I could see no end of my possessions; I wanted some steward, or judicious bailiff, to manage my estates in Time for me." And here, he has an advice to those who think of retiring: "... let me caution persons grown old in active business, not lightly, nor without weighing their own resources, to forego their customary employment all at once, for there may be danger in it" [MacDonald, 1903, II, p. 90].

With more lines than can be quoted here, Lamb continues to elaborate on Time. Then his thoughts turn to his fellow-clerks "with whom [he] had for so many years, and for so many hours in each day of the year been so closely associated...." And now, "being suddenly removed from them — they seemed as dead to [him]." Lamb finds this feeling well captured in the following lines of Sir Robert Howard:

— 'Twas but just now he went away;
I have not since had time to shed a tear;
And yet the distance does the same appear
As if he had been a thousand years from me.
Time takes no measure in Eternity [MacDonald, 1903, II, p. 94].

"To dissipate this awkward feeling," writes Lamb, "I have been fain to go among them once or twice since: to visit my old desk-fellows — my co-brethren of the quill...." But not even these visits were any solace: "Not all the kindness with which they received me could quite restore to me that pleasant familiarity, which I have heretofore enjoyed among them." During those visits, writes Lamb, "we cracked some of our old jokes, but methought

they went off but faintly. My old desk; the peg where I hung my hat, were appropriated to another. I knew it must be, but I could not take it kindly. D----l take me, if I did not feel some remorse.... Well, it is too late to repent.... But my heart smote me. I had violently broken the bands betwixt us" [MacDonald, 1903, II, p. 94].

It is hard not to quote yet another of his penetrating thoughts on Time: "It was no hyperbole," notes Lamb, "when I ventured to compare the change in my condition to a passing into another world. Time stands still in a manner to me. I have lost all distinction of season. I do not know the day of the week, or of the month. Each day used to be individually felt by me in its reference to the foreign post days; in its distance from, or propinquity to, the next Sunday. I had my Wednesday feelings, my Saturday nights' sensations. The genius of each day was upon me..." [MacDonald, 1903, II, pp. 95-6].

LAMB'S PLACE IN ACCOUNTING HISTORY

To be sure, it was not by choice that Lamb became an accounting clerk. At Christ's Hospital — the blue-coat school founded by Edward the Sixth in 1552 — where young Charles was educated for some seven years, he showed no particular aptitude for mathematics or science. But he did very well in language and literature and was particularly good in Latin composition and adept in translating nursery rhymes into Latin. By the time he left school, he was fairly proficient in Latin and had certainly read a good deal from English literature [Howe, 1944, p. 14; Lucas, 1968, pp. 56-84]. Charles was not yet fifteen when family circumstances necessitated that he leave school to become a wage-earner. This was a very bitter experience for young Lamb, especially in light of the fact that his friends moved on to Oxford and Cambridge. There he stood now, at the threshold of his future, unschooled in any of the practical arts of his time.

It is indeed paradoxical that despite his unlikely educational background, bad penmanship, and no particular appreciation for the art of bookkeeping, Lamb was destined to spend his working-life in the Accountant's Office of the East India Company. How is it that this man of letters, essayist and critic Charles Lamb, has come to occupy a place in accounting history? Precisely because he was who he was: a man of special literary talent. Through his unique wit, humor and warm humanity, Lamb brought to life early nineteenth-century business characters, including that of the

accountant; the human and physical atmosphere of the counting-house; and such relics of earlier times as the South-Sea House; to quote but a few. No reader in accounting history should miss the literary pleasure of imbibing Lamb's individual and penetrating descriptions of that life.

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