

His offices were built up to the brass plate, so to speak. Behind such a plate ordinary offices would have been mean. Your old-fashioned firms can afford to do their work in dingy rooms. A new house ought to proclaim its prosperity by its internal fittings. Those of Sir Jacob's consisted of three stories above the ground floor. There the rooms were appropriated to clerks. On entering you found yourself opposite a mahogany counter, not intended, as in a shop, to exhibit merchandise, or, as in a bank, for the handing backwards and forwards of gold. It was solely for the reception of visitors. A clerk appeared behind the counter on your entrance: he stepped noiselessly—the whole house was carpeted with some thick and noiseless stuff—from his table, and took your card. Then he vanished, and you were left in a room fitted with one heavy table and a dozen comfortable chairs till he returned. Sometimes it happened that you had to go away, the press of previous appointments being too great; sometimes it happened that you were invited to see Mr. Reuben Gower, instead of Sir Jacob; but if you came by appointment you were asked to walk upstairs at the very moment of the time named.

Upstairs you might see Sir Jacob himself, or you might be put off upon Mr. Gower. In the former case you were handed over to a clerk, quite a young and embryo sort of clerk, who took in your card and showed you into a waiting-room. There were three waiting-rooms round Sir Jacob Escomb's private apartment, and the clerk was a Cerberus who protected each room from the invasion of those who had no appointment. The waiting-rooms—one was large enough for a deputation, and one was small—were furnished in the same way—one table, with leather top, blotting-pad, pens, ink, and paper, and massive chairs; the windows were painted over because the view was bounded, the carpets were thick, fires were burning if the weather was cold, the chairs were like dining-room chairs in some great house, and the table was one of those regulation office tables made of strong shiny mahogany.

Suppose you had no appointment with Sir Jacob or your business was comparatively unimportant, you turned over to Mr. Reuben Gower, his Secretary. Mr. Reuben Gower was not the younger son of a noble house,

but the only son of an obscure house. As his father, too, was dead long since, there might seem no reason for maintaining his Christian name. Mr. Gower, plain, might have done. But it did not. Somehow or other the name of Reuben did not die out. Everybody called Sir Jacob Escomb's secretary, manager, or right-hand man, Reuben—*tout court*. Even the clerks addressed him as Mr. Reuben. It was the custom of the office, and as Reuben was not offended, no one else had the right to complain. Reuben Gower: he was the same age as Sir Jacob, with whom he had grown up as a boy, with whom he had worked in the same factory, by the side of whom, and for whom, he had fought the battle of life. Reuben Gower, on the second floor, had only one waiting-room. It is a theory among City people—I mean, especially, City people in financial interests—that if Smith and Jones both together want to see Brown, and if Smith sees Jones, or Jones sees Smith, either will at once find out the other's business. Hence the three waiting-rooms round Sir Jacob's private office, where Smith, Jones, and Robinson would all lie hidden, each waiting his turn to see the chief.

Above Reuben Gower's, on the third floor, is the Board-room, also used by Sir Jacob and his friends as a luncheon-room. A discreet door hides what is, practically, a cellar. There are choice wines in that cupboard, and many a bottle of chablis, sauterne, champagne, and hock have been cracked with due solemnity in the luncheon-room, preparatory to or after serious business below. But it is very well known in the City that Sir Jacob will not take wine during business hours. A glass of sherry with a sandwich for luncheon if you like; but, if you press him to have more, he will tell you with a soft, sad smile that he comes into the City on business, that he is occupied all day long on business, and that he cannot, most unfortunately, drink wine while he is attending to business. After dinner, on the other hand, it is notorious that Sir Jacob Escomb's finest speeches are sometimes made when he has put away enough wine to make a Barclay and Perkins' drayman blind drunk. His capacity for wine is not the least of those qualities for which City men envy Sir Jacob.

It was a house in which all the offices were solid and even splendid; well-lighted, well-furnished, well-fitted; provided with an