

The Accountant in 5E

Larry the dog didn't live with people. Well, not in the same house with people. He lived on his own in a small flat on the Lower East Side of Manhattan, a nice address overlooking the East River. Although he enjoyed his work and the city, he liked watching the flow of water. It mollified his need to be connected to nature. Central Park was an option when he first moved to New York, but the leash law had caused more than one embarrassing situation with the police so the river had to suffice.

One night his neighbors heard loud noises coming from his apartment. Several described it as baleful howls. Now Larry kept his place clean, did his own shopping and cooking, never played his TV or stereo too loud, served as a conscientious member of the co-op board, and like any accountant worth his salt, always paid his rent on time. Overall, he was a good tenant and a fine neighbor. Still, this howling business had many of his neighbors concerned.

"Is it a seasonal thing?" Ms. Blank in 5G asked.

"It sounds so sad," Blair Abby from 5C said.

"Wounded is more like it," Molly from 5F added.

The night in question, Larry had curled up in the middle of his king-sized bed. His nose twitched as if it had landed upon an ancient scent, his eyes worked furiously behind closed lids, and the muscles in his paws flexed in and out with each dreamed step. In his dream he is alone in the woods under a dense canopy in fading light. Delightfully complex fungi, benign moss, sharp pine needles, and the tantalizing rot of millions of leaves curl through his canine proboscis. Larry

walks on all fours in the dream, his nose mere millimeters from the earth smelling all this and rabbits, squirrels, birds, and one fox who had traipsed through the area recently. He is in his element, following the trail of something long passed and hidden from the human world.

Silver and gold cuts of light begin to dance on the trunks of the trees as the sun sets, and Larry makes his way to the edge of a vast meadow with a small snaking creek at its center. A glowing moon, larger than possible, rises on the horizon in the dusk. Something primal stirs deep within him. Yearning, loneliness, and an ache ball up into a hot mass and pulse from a place below his heart. He opens his mouth and these feelings fly into the night in his canine song. In his dream, Larry is himself, able to express his nature.

He didn't hear the howls that night because he was too busy feeling them, and upon waking, Larry didn't remember a thing, though he did feel refreshed. As he left his apartment and went to work, he wore his placid face as usual, always mindful of how humans might react. Some call it a dog eat dog world, but for Larry it was more of a human kill dog world. But he had adapted. For instance, at cocktail parties he never showed his teeth. Larry didn't want to seem like a dullard with no sense of humor, or worse, for people to think his silence was some sort of rebuke, and to make matters more complicated he was not much of a tail wagger. True, it is a wonderful way to express one's emotions, but after knocking over more than one glass of wine onto a host's expensive Oriental rug, Larry decided it best to refrain. In college wagging was all the rage, but now it seemed to lack dignity and only caused problems. So, not showing teeth and no tail wagging did make things difficult in social settings, but he developed other ways of showing his amiability. Aside from his placid face, he'd learned how to nod. This was helpful in the human world, but sometimes he felt like he resembled those toy dogs that reside on the back dash of cars bouncing their heads with each bump in the road.

As a dog, and he was a dog, people had a lot of misconceptions about him and his kind.

“Why do you guys smell each other’s butts?” was a common question. Larry would rejoin, “Have I smelled your butt yet?” And they’d say, “No.” And Larry would respond, “Then don’t stereotype all dogs like that,” or something to that effect. Larry disliked the implied insult that the question contained. Besides, when walking on all fours a surreptitious smell here or there can go unnoticed, but walking around on his hind legs made butt sniffing awkward and socially embarrassing. It was beneath him, especially in the company of humans. While cocktail parties could be treacherous in abiding social mores, the parks were worse as he would frequently encounter persistent individuals who hung onto old ways and insisted upon traditional greetings in public spaces. Having to straddle the two worlds was uncomfortable, though he took solace in the fact that he was among strangers in the park rather than neighbors or business associates.

Getting back to the howling issue, unbeknownst to Larry the co-op called a meeting to address the tenants’ concerns. Of course, they didn’t want to offend Larry, so they scheduled the meeting while he was at work. You might surmise that they actually didn’t care about his feelings at all, but rather they were simply scared by what “this crazy dog” might do.

The meeting was scheduled for Tuesday April 17th. Larry was a CPA at Smith, Barney & Wilcox and it was tax season. Since April 15th fell on a Sunday, the IRS extended the tax deadline until Tuesday the 17th and everyone knew Larry would be working late helping people file, or, as Walter from 6E suggested, “Creating a shell company to hide revenue from the IRS or a future ex-spouse.”

Ms. Blank from 5G spoke first. “I think we all agree that there is a problem.”

Those in attendance murmured their affirmation.

“And something needs to be done about it,” she continued.

The tenants shared sheepish glances with one another and reluctantly nodded in consent.

Walter from 6E, directly above Larry's apartment, stood up. "So what are we going to do about it? I can't lose another night's sleep. I'm a subway operator. You don't want me sleepy when I'm on the job."

Molly from 5F, who lived directly across the hall from Larry, chimed in. "I'm afraid to invite people over. What are they going to say when they hear that awful noise?"

But Blair Abby of 5C came to Larry's defense. "Listen to yourselves," she said. "This is Larry we're talking about. Larry who's been our friend and neighbor for two years now. Walter, I know he helped you dig your garden in the courtyard. And Molly, I can't say I've noticed any decrease in the frequency of your guests, especially late night traffic. And if I'm being honest, I may have heard a bit of howling coming from your side of the hallway as well."

Molly paled as people chuckled and then she reddened.

"And Ms. Blank, we all know you and Larry haven't gotten along since the incident with Mr. Whiskers, but that's been months. I have to say I'm surprised to see the lengths you're willing to go." Blair looked over the tenants, meeting only the few eyes that were willing to meet hers.

The night of the meeting was the end of a very stressful and extended weekend of work for Larry. Certain breeds are adept at particular skills or have specific qualities. For instance, Rottweilers are muscular, loyal, and not afraid to attack, and Labradors don't flinch at the sound of a gun and dive right into cold marshy water to retrieve a dead duck. If Larry worked for the mob, being a Rottweiler or a Labrador would've been a good match between disposition and profession. However, Larry was a CPA, though he had his eye on becoming a forensic

accountant. Being a Bloodhound such a position would suite Larry perfectly; he was tenacious, plodding, smart, and he could follow a scent. But in times of stress, like tax season, Larry's subconscious expelled pent up emotions he tried so hard to bury and ignore. Howling was in his nature, no matter how hard he tried to scrub it from his essence. Life was not easy for a dog in the city.

Despite his hard work at Smith, Barney & Wilcox, Larry didn't have an office yet. Instead, at work he resided in cubicle-land. While open spaces felt right to him, seeing colleagues like Chad advance before him into an office left his considerable nose a bit out of joint. As far as Larry was concerned, Chad had the IQ of a pineapple and the social grace of a DMV employee. When they were first introduced all Chad said was, "Bloodhound, huh?"

"Yes," Larry said. "So you were transferred from the west coast office, corporate headquarters?"

Chad just smiled and nodded. Stupid human, Larry thought. Chad should be on a back dash somewhere. A transfer away from corporate HQ was never a good thing, even if you do get an office out of the deal. Larry figured the biped would be gone within the year.

There were times he wondered how humans could've ended up in charge of everything. Dogs were superior in every way. Dogs can run faster, smell and hear better, were inherently loyal, honest, and had the instinct to protect the ones they cared about. You couldn't say the same thing about most humans. As Larry finished up for the day, he took stock of all he'd done since lunch: post-dated an IRA withdrawal, reconciled Swiss bank account statements for two clients, completed four 1040s, opened an off-shore account for a client, submitted sixteen 1090s, and filed a 990 for a 501 c3 he was doing pro bono work for, a no-kill animal shelter in Queens. It was time to go home.

As he walked into the foyer of the apartment building, he stopped to check his mail. A large envelope from Smith, Barney & Wilcox took up just about all the space in the narrow mailbox. He opened it, slid out the contents, and his jaw dropped. It was then that he overheard a familiar voice.

“Would we even be having this meeting if Larry wasn’t a dog?” Blair said. “Has anyone even spoken to him about the howling?”

Larry edged to the door that was slightly ajar and listened.

“How do you bring up something like that?” Walter asked. “I mean, it could be sexual. I don’t want to give him the wrong impression—” Walter chuckled and few people joined in.

Blair could see what was going on. “Larry’s straight, Walter. I know for sure.”

Walter arched his eyebrows. “You know for sure, huh?”

“We dated. Well, we went on a date. I had a bit too much to drink and he was a perfect gentleman.” Blair folded her arms.

“I bet he was. He’s ever so mannerly,” Walter said. He smiled, but the distance between him and the others began to grow.

“So a real man would’ve taken advantage of me? Is that what you’re trying to say, Walter?”

Walter’s head felt the weight of shame and it sunk between his shoulders. His mouth moved, but nothing intelligible came out, just a stuttering “I—I—I—“

And then Larry walked into the meeting room. He showed a slow gentle wag to his neighbors. “Sorry I’m late to the meeting. Somehow it didn’t make it onto my planner. Tax season, you know. Lots of things slip through the cracks.”

No one said anything.

“It’s a joke, an accounting joke. We don’t let anything slip through the cracks.”

Blair, with her arms still folded turned to Walter, who by this point had shrunken down into his seat and was calculating escape routes. “Walter, would you like to tell Larry about the details of this meeting?”

Walter acted as though he hadn’t heard and rubbed his palms together and stared at the floor.

“What’s going on?” Larry asked.

“Larry, there have been some disturbances,” said Walter.

“And?”

“Several of the tenants, your neighbors—well, are troubled by the sounds coming from your apartment.”

“This meeting is about me? That’s why I didn’t know about it?” Larry did his best to keep from showing his teeth. It was so rare to see Walter, normally condescending and self-righteous, squirm like a puppy who just wet the rug. Larry stopped the gentle wag of his tail and curled it under a bit, which took considerable effort given his mood. He looked at each of his neighbors with his big, ever-so-sincere, brown eyes. No one returned his gaze. In his mind he envisioned himself wagging a paw at them all and saying *Bad Humans*.

“I told them to talk to you,” Blair said.

“Why didn’t you talk to me? He asked.

Blair’s head dropped as her indignation slipped into embarrassment.

Larry stood there and decided to count to thirty before saying anything else. This was something that he’d picked up at work. Sometimes he’d have clients that were hiding something. Technically, all his clients were trying to hide something, but they couldn’t hide it from their

accountant. That was a deal breaker. So on those occasions when his nose told him something was amiss, he'd simply say, "And anything else?" and give them the long, thirty-second stare. They normally crumbled around the fifteen to twenty second mark. But tonight, he didn't need any more information. He had everything he needed. It was a matter of retribution at this point. All those side eye glances, the way they'd hold their paper a bit tighter as he walked by, and all the snide remarks they'd made over the years. They were all damned speciesists. Even Blair, though she didn't want to admit it. She just saw Larry as something exotic, a chance to walk on the wild side.

When he reached thirty, he loosened the leash that he'd lassoed around their necks. "Well," he said and pulled out the envelope from Smith, Barney & Wilcox. "It seems all this is moot. I'll be gone by the end of the month. I've been transferred to the west coast. Actually, promoted and transferred. Perhaps I'll fit in a bit better in San Francisco. Seems someone at corporate values my instincts, loyalty, attention to detail, and interpersonal skills. They think I'll make a fine manager." Larry returned the letter to his breast pocket, thought about the natural beauty of Northern California, and walked out of the meeting, giving his neighbors a proud wag of his tail as he departed.

Blair Abby took three steps after Larry, but the door closed and he was gone.