

H.T. Atchley, C.P.A.

As H.T. closed the office doors to turn into the evening he looked at the sky and the gray seemed to transfer right into his soul. It seemed, at times, that winter often just socked in the whole east bay for days on end and at this time of year he couldn't even hope to find the sun shining on the other side of the Caldicott tunnel. Sometimes Walnut Creek would also cling to the cold winter dampness that saturated the whole valley all the way past Sacramento clear up to the Sierras. H.T. hated this time of year.

Now you might think that H.T. had it made, a climbing junior executive of the accounting firm of *Nash & Williams* who had overcome a childhood of flaming red hair, enough freckles to cover the map, ears that gave him the elementary nickname of "Dumbo" and a squeaky, high voice that removed any sense of authority as soon as he opened his mouth. It's true, in spite of all the outward challenges H.T. had really accomplished a pretty decent feat to overcome his natural obstacles and become a very successful young executive. But what most people didn't know is something that H.T. was incredibly aware of every day. If it weren't for his special initiative the firm would probably slipped off into the night several years before. It was only his creative genius and incredible drive that kept *Nash & Williams* from total insolvency.

Very few outside of the firm knew that Charles Nash was, for all practical purposes, out of commission from the stroke that nearly killed him three years before. Mark Williams seemed more committed to his Las Vegas junkets and middle-age crisis behavior than to doing the work necessary to keep the business alive. Isn't that great? One executive who is absolutely a figure head and the other whose third marriage is a sham because of his infernal cavorting and complete lack of discipline.

Only H.T. Atchley seemed to have a heart for the firm. All the other junior partners seemed much more committed to their Blazers and Suburbans, vacations, 49er or Raider season tickets, and building exclusive houses in the Lafayette and Danville hills. As H.T. turned to climb into his car he felt the load of his briefcase and realized that it would be another lost weekend for the good of the firm. If it weren't for his creative work with the billable hours *Nash & Williams* probably couldn't survive.

As H.T. turned east on 24 and slid into the traffic merging to go through the Caldicott he knew that he'd see the same thing, two of the three tunnels heading eastbound (reversed from his patter when he headed in early every morning), and a lot of folks escaping the Bay Area to the bedroom suburbs from Lafayette all the way beyond Martinez and Antioch. He wondered how many, like him, made this commute early each morning and were returning to an empty house each lonely night? But, his self-pity dissipated a bit as he continued to drive. Soon his mind was racing over the various accounts that he would deal with before he headed back in the morning.

"Edgemont. This little landscaping business has really boomed since they got that new account at the medical center. They should easily feel that 6 hours billed is more than a bargain... *McCollum Engineering.* That new contract with the state for the three overpasses in San Pablo is going to set them up well.

I know they can't complain about 10 hours being billed to them... *Bracken and Edwards Diagnostics*: They're really turning into a major lab, especially having picked up Oakland School District pre-employment drug testing contract. 8 hours is fair... *Merritt Construction*: That new apartment complex in El Sobrante is a winner for them. I know they won't quibble over a billable of 12 hours at least."

You may wonder how he could muse to himself about the details of how he was going to bill four clients for a total of 36 hours of work in the span of 10 hours overnight but H.T. actually had what was, at least to him, a very justifiable program for this. Even though he knew that, in reality, he would spend probably a half an hour or so he rationalized that each of these clients would get the fruits of his labor as though he'd actually spent the same number of hours as if he'd actually spent that long. For, you see, it is exactly as I told you. This was a very bright young man who had found many ingenious ways to overcome his natural detriments in life.

Probably the best example of his ingenuity was his creation of a computer model of his various clients that was so incredibly accurate that he could punch in a few figures and predict, within a range of less than 2%, all the financial details of the businesses. H.T. had compared his computer projections to the real, actual figures of his more manual labor dozens of times before he came to rely upon them exclusively. There was no doubt about his program. It really, really worked and it freed him up to service his clients in a fraction of the time of what they actually thought they were getting. It was absolutely amazing. He would input a small, very defined portion of the client's payables, receivables, and employee figures and within a matter of minutes he could produce a spreadsheet that would astound the most critical of accountants.

All areas of the client's business would be covered by that simple, specific sampling. Areas that to you and I seemed totally unrelated were covered by the projections of his program and it never seemed to fail. So, what was the harm in charging Edgemont for 6 hours of labor when they actually were getting only 45 minutes of his time? If they went to any other firm they probably would have to pay for 8 hours for the same work. Had *Edgemont* known they should feel gratified for his efficiency on their behalf... or so he believed.

Once H.T.'s program made its projections he could turn the results over to some intern to fill in the details so that there never could be a question as to any missing figures. The policy of *Nash & Williams* was that senior partners were billed out at \$145 an hour. (Yes, that was even true for the hours claimed to have been invested by a man out of commission for health reasons and a man who was preoccupied with trying to squeeze youth out of an aging body.) Junior partners, such as himself, were to be billed at \$95 an hour and interns came only cost the firm \$17.00 an hour.

H.T. felt that it was actually a bargain when he charged the clients \$125 for himself. He knew that he was worth ten Charles Nash-es and Mark Williams-es. His secret program made him, by far, the most efficient person in the building.

As H.T. pulled off the 24 onto Taylor Boulevard he hated his vehicle. All the other men at the firm his age were driving their \$52,000 SUVs and Acuras. Here, all he had was his tan Voyager mini-van. "What would you expect of a family man?", he sarcastically thought to himself. Since Carrie had left and taken the kids he despised that van. He desperately wished he had a Lexus or even maybe a Jaguar, anything but a tan mini-van. H.T. felt the vehicle mocked him.

Soon he hit the button for the garage door. It was going to be another lonely night in the house on Gardenia Lane. Then, just as he was getting ready to turn the van off he suddenly backed out of the garage and started off down the road again. He just couldn't bear the thought of eating a frozen noodle something-or-other from the microwave again. He wanted a real meal. He wanted someone to serve him. He wanted to be somewhere where he wouldn't be alone. "Tortelli's will have to do," he thought to himself. "This is a hot pasta kind of night."

But, even the excellent Manicotti Formagio didn't seem to lift his spirits. He looked around at all the couples and families and it only reminded him that he was cold, lonely, hurting, angry, and bitter. H.T. idly sat, idly sipping at the glass of house wine. As he looked at all the ones who sat around him who were so very oblivious to his loneliness he began to mist up a bit. He missed Josh and Jessica more than he ever knew he could. In spite of the anger and guilt that he felt over Carrie's decision to leave he missed her too. Looking at his glass of wine he thought of the stupid affair that had cost him so much. Vanessa, an intern at the firm who was just looking to climb the ladder too... How very stupid!

After a while H.T. realized that it probably was becoming obvious that he was sitting in the restaurant alone because he had nowhere else to go where anyone might care. He decided that he might save some self-respect by making a semi-dignified exit and so he slipped out into the chilly night. He climbed into the van and turned north on Concord Boulevard. As he approached Gregory Lane he sat at the light and looked, absentmindedly, over to the right and looked at the sign in front of the New Hope Church. "Hope for the Hopeless, tonight" it read. For a moment he actually sat at the light

considering going in, but then the signal changed and he went on down the road.

“Maybe I’ll stop and get a DVD or see what’s on HBO,” he thought.

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Four years later almost everything in life had changed for H.T. On the outside it seemed that things were really starting to come together. Nash had died and H.T. had found a way to buy Williams out so while he now controlled the firm Williams was squandering it all away in Las Vegas. There was an attractive new sign out front in the foliage, *H.T. Atchley and Associates, CPA Services*. The logo was stunning and the client base had exploded.

H.T. now had no problem billing out at \$165 an hour for the work that the clients thought they were getting from him. His program was working like a charm and he was able to spend the vast majority of his time marketing his firm while lesser employees actually just punched in the predicted numbers. Who was to know that it was students who were actually grateful for a job that would pay \$14.50 an hour? Who was hurt if the clients all continued to be satisfied with the results? What check and balance was necessary when the end product was the equivalent to a literal hundreds of hours a week from what could have been his own personal time?

After all, wasn’t this a win-win situation all the way around? Granted, they didn’t get any perks at all but the students got twice what they’d get in a telemarketing sweatshop. Every Atchley client got results that they could only assume were a bargain compared to what they’d have to pay another firm for, and H.T. Atchley continued to grow his business every day. What’s the harm in this?

That was the outside image. On the inside H.T. was still a very lonely man who had absolutely no social life, no warmth to touch him, and nothing on the horizon that was going to change that. He was, quite frankly, lost in his work.

Sure, he could lose weekends sitting out on the porch, sipping coffee, pouring over his investments. Yes, he could now review his miscellaneous accounts in the Bahamas and Curacao'. Without question, he had easily attained his goal of being a multi-millionaire by the age of 40 and he could pat himself on the back that this was pretty flat good attainment for a kid from East Markham Avenue. It was a far cry from what he'd always feared was his destiny- a dirty, 2nd story apartment, overlooking a decaying neighborhood on some dirty street where he'd live out his life alone and broken.

Instead H.T. considered all he'd attained and there was more on the horizon. Six of the largest firms in the area had all been caught in a rash of indictments over their participation in a scam related to margin investments. Clients were leaving those firms in droves and they were free for the picking. Atchley saw all of this as an open door for him to become a major player in the region. Then why was there such an emptiness that Sunday morning when he woke up?

He bumped around the lonely house and decided it was too lousy drizzly for golf so he flipped on the T.V. "More political liars, fixer upper house stuff, televangelists who want money, and a couple of super hero cartoon hours... who needs any of them?", he thought. After a while he decided to go to his office, for it was, after all, his own little cocoon and refuge for life. Pulling out of the garage he felt that he might find some panacea for his isolation in his little kingdom center. Still, throughout the day there was a continual quiet emptiness lingering around the building. As the sun set somewhere behind

the clouds that obscured the Golden Gate H.T. decided he'd had enough. It was time to slip into the silver Jaguar and head back to a lonely house.

"Maybe," he thought to himself, "there'll be a message from or Jess," although he held little hope for that. The two kids were really pretty tied to Cole Miller, Carrie's new husband. They didn't often think to reach out to him at all, no matter how many gifts he sent.

When H.T. pulled off the freeway he came to that intersection again. There sat New Hope. The same sign glowed by the side of the road. "Life Empty? Come see what we have to offer... Tonight, 7:00 p.m."

I can't explain why but H.T. Atchley decided to go in. In that building he felt the embrace of warm songs and a genuineness of service. The pastor, a guy named Jack Carlson, gave a deeply stirring message on reallocation of the priorities of life and how that for the lonely heart there was a much better way. H.T. felt enveloped in the moment.

At the end of the service he felt that he wanted to hang around, he just didn't want to leave. Still, it was obvious that he was about the only one left and so he stepped out into the drizzle. He was surprised to see that there were only three vehicles remaining in the lot- his silver Jaguar, a Lexus, and a Voyager mini-van like the old beast that he'd despised so much. As he began to unlock the car he saw Pastor Jack emerge from the church with one of his members. They seemed to be involved in a friendly conversation at the door and, for a moment, H.T. really wanted to be included. Then, realizing that they wouldn't know him from Adam he suddenly felt out of place and began to get into his car.

Just as he put the key in the ignition he looked up to see the two men walking directly toward him. Pastor Jack waved his hand in a gesture as if to say, "Wait a minute," so H.T. sat there. When the two came near he rolled the window down and the pastor asked, "Is everything o.k.?"

For some unexplainable reason H.T. knew that nothing was o.k. and he just felt compelled to answer truthfully, "Uh, sure. Uh, I wonder, do you have a minute?"

"Of course," the pastor replied and then looked at his deacon, "It's o.k., Phil. Please call Brenda and tell her I'll be home soon, would you?"

The man nodded and turned to get into his Lexus. As he pulled away the pastor waved and then turned back to give his attention to H.T. "Now, I'm Jack Carlson, what can I do for you?"

Before he knew it H.T. was pouring out his years of loneliness. He spoke of Carrie and the kids, how that it was all gone forever and he'd been such a fool to throw it all away. The distance was killing him.

H.T. also told of how that, in spite of the Jaguar and the image and the apparent success, his growing material success was leaving him empty. All that he'd dreamed of having and doing he was now getting and accomplishing and it just wasn't working. The loneliness was eating him alive.

Then H.T. realized that the pastor was just standing there in the drizzle, listening intently and not seeming to judge him at all. He was embarrassed for his lack of consideration and suddenly apologized, "Wow! I'm so sorry. I can't believe I'm dumping all this on you and you're just standing there getting drenched. Maybe I better let you go home..."

“Hey, it’s no problem,” Jack Carlson responded. “Maybe there’s somewhere we can go? Do you live far from here?”

“My place?”, H.T. was incredulous. “You want to go to my place?” He thought of how it was a bit messy and certainly cluttered with some magazines and a couple of scotch bottles on the coffee table that he might not want the pastor to see.

“Sure,” the pastor responded. “I don’t mind if you don’t mind.”

H.T. decided that spending time with this good man was more important than keeping up a front and so he said, “You want to follow me?” The pastor agreed and they slipped out of the parking lot and turned onto Concord Boulevard, heading on past Gregory Lane.

By the time they came to his driveway H.T. really felt stupid. Here he was infringing on a man who didn’t even know him, ready to open his home without having time to set things in decent order, and asking him to stay out late and keeping him from his wife and family. H.T. felt foolish and somehow wanted to find a way to excuse Carlson but the pastor said, “Hey, if you’re really uncomfortable I don’t wish to push you but I really, really sense that you really need a friend. Let me see if I can help, huh?”

For the next hour H.T. somehow felt the freedom to just be himself. He shared his failures and fears. He told of the dirty 2nd story apartment that he’d avoided only to find himself alone in a beautiful house, imprisoned as a business fraud, and afraid that someday he might drink himself to death. There by the coffee table, over the top of the scotch bottle and the magazines, H.T. Atchley poured out his soul.

Finally Pastor Carlson spoke, "H.T., it doesn't have to be this way. You can be a completely free man."

H.T. bit his lip and whispered, "How?"

"Just accept that God sees you as precious."

At that thought H.T. began to sob. How he longed to believe that could be possible. How he ached to be precious to someone. The deepest crying of his soul was for that type of acceptance and it seemed forever to be an impossibility.

Finally, though the wracking sobs H.T. asked, "Can it be true?"

"H.T., do I have any reason to lie to you? Do you believe I would lie to you?"

"No," he responded. "I know, somehow, that you are a good man."

"Then," the pastor nodded, "I'm telling you tonight that Jesus Christ aches to be so close to you, to embrace you, and to give you the peace that you've longed for."

"Man, this can't be," he replied. "I hate me and I hate my life. You don't know how many times I've wished I was dead."

"That can be arranged," the pastor said.

H.T. was astounded. The sentence brought him abruptly to attention. “What do you mean by that?”

“It’s easy, my friend,” Carlson smiled, “all you have to do is be born again.”

A half an hour later two men knelt by the coffee table and H.T. Atchley gave his life to Christ and stood up a new man. The pastor embraced him and went home and H.T. went up to his room to fall into the bed with a sense of acceptance and love like he’d never known but had always craved.

When the morning came H.T. immediately called Josh and Jess. He found out that Jess was soon going to participate in the state volleyball tournament. He asked his daughter if she’d mind if he came to the game to support her and she thought it would be o.k. She was concerned because Carrie was going to have to be out of town and Josh wasn’t going to be able to attend so H.T. promised that he’d pick his son up specifically so they could go to root for Jess together. He assured his daughter that all he wanted to do was help and that he wanted to be there for her in whatever fashion she most wished. As he closed the conversation he said, “Jess, I can’t ever make up to you the way you’ve been hurt but I want you to know that I will do what I can to try.”

After hanging up the phone he sat down at the breakfast bar with his laptop. He flipped on the power and began to craft a letter that he was going to send to every client that he had serviced from the time that he was a junior partner. He sat over the computer and began to furiously type...

*Dear \_\_\_\_\_,*

Since \_\_\_\_\_ I have served as your account manager. Though I believe I can justify the results that you have received and service that has been given I am, today, troubled.

What you have not, and could not have, known is that the billing of my firm for your account has been less than honest. If you desire an explanation as to how this could be done I would be more than happy to give you the details personally. I am not proud of this and I must share with you that as of last night H.T. Atchley and Associates will never operate by this method again.

More than that, it is my intention to offer you three possible recourses for the wrong that has been done you:

- 1) I offer to you four times equivalent in billable hours at no extra charge to you for the next five years, or
- 2) I will reimburse you four times for the equivalent billing to be payable in equal installments within the next three years, or
- 3) You may choose to contact the state Attorney General's office in Sacramento to report my actions of the last \_\_\_\_\_ years. To make it easier for you if you would choose this option I will put the name, address, and phone number of the chairman and board that oversee my industry at the end of this letter.

I will leave all three options open to you. You may choose the first or second and still exercise number three. That is your call. I will not dispute you in that right.

You trusted me and my firm. I have failed you. If you choose, after selecting the above option that you are most comfortable with, to withdraw your account from my firm I assure you that I will do everything possible to assist you in the transition to another agency.

*All I can say is that I'm so sorry for what I've done. I, as a new man, vow to you that I will do all in my power to rectify the wrongs that I have done. My new boss, Jesus Christ, expects no less and I never want to fail Him.*

*Respectfully yours,*

*H.T. Atchley, C.P.A.*

Just as H.T. finished the phone rang. It was a call to support the Big Brothers and Big Sisters program in the East Bay. "Yes," he said, "I'd be happy to help out..." When he hung up the phone he leaned back in the stool. For the first time in his life the man who had run so hard from his self-fulfilling prophecy of East Markham Avenue felt really clean, really accepted. H.T. Atchley knew he could finally relax.

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*And Zaccheus stood, and said unto the Lord,
Behold, Lord, half of my goods I give to the poor:
and if I have taken anything from any man by false accusation, I will restore
him fourfold.*

*And Jesus said unto him,
This day is salvation come to this house...*

- Luke 19:8,9