

Lawyer Professionalism in Rural England: Changes in Routine and Rewards in the Early Nineteenth Century*

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Professionalism, as used here, had to do with crafting one's knowledge and skills in order to claim expertise in a field. Proficiency derived from intellect supposedly elevated the status of professionals above that of merchants and toilers: it implied a 'calling'. Trollope had it right in *The Bertrams* (1859):

The word [profession] was understood well enough throughout the known world. It signified a calling by which a gentleman, not born to the inheritance of a gentleman's allowance of good things, might ingeniously obtain the same by some exercise of his abilities.

Knowledge was power and key to advancement.

The role of professionals in the seminal economic and social change which distinguished eighteenth- and early nineteenth-century England has been assumed but not much discussed. Particulars about individual practitioners have been even less in evidence.² This paper addresses lawyer professionalism - specifically, its maturation from father to son in a solicitor's firm in rural England. The study seems important because country attorneys, operating singly or in networks, effected aspects of the change mentioned above. The vehicles employed here for measuring professionalism are legal clerkship, firm organization, client services, work routine and partners' rewards. The work routine itself encompasses changes in office environment, record-keeping and modes of transportation.

This study is one of the solicitors' firm of B. Smith and Company in Horbling, on the edge of the fen country in Lincolnshire.³ The time span encompasses the century between 1760, when Benjamin Smith Sr established the business, and 1858, when his son and successor, Benjamin Smith Jr, died.⁴

An examination of the careers of father and son, it is proposed, demonstrates at once the interrelationship of material progress - how the business under Benjamin Smith Jr graduated to higher levels of professionalism from those of its origins under the senior Benjamin Smith.

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First, we examine legal clerkship as it related to the Smith firm and how it reflected an evolving professionalism. Clerkship, intended primarily to regulate and improve the quality of attorneys, has its origins in parliamentary legislation of 1729, the Act for the Better Regulation of Attorneys and Solicitors. It nominally imposed professional standards on the 'lower branch' of the English legal profession by stipulating that

*This article, one of three on the B. Smith solicitor's firm, is dedicated to Joan Varley, former archivist at the Lincolnshire Archives Office and a long-time friend (Fig.1). Mrs Varley's systematization of the Smith papers in the early 1960s has greatly facilitated working with them.¹



Fig.1. Joan Varley.

no person... shall be permitted to act as an attorney... unless such person shall have been bound, by contract in writing, to serve as a clerk for and during the space of five years, to an attorney duly and legally sworn and admitted... and examined, sworn, admitted and enrolled.⁵

The legislation of 1729 did not end the uneven merit of attorney aspirants.⁶ Some unqualified continued to be admitted; whereas able candidates were often denied entry because of the costs of instruction or establishing themselves in a firm.⁷ In the end it was, as noted, the young man of affluence or, say, an attorney's son who was most likely to succeed professionally.⁸ Those unable to afford a practice or having slight prospect for entering an existing partnership had little recourse after completion of the clerkship but joining the legions of managing clerks.⁹

We know next to nothing of Benjamin Smith Sr's clerkship. Although his firm's workpapers date to 1760, he was not admitted and enrolled to practise as an attorney in the common law courts until 1767. This time lag and the obscurity of his apprenticeship suggests both the persistence of slipshod practices at mid-century and how one eased into the law through the back door of estate management.¹⁰

The elder Smith's uncertain clerkship contrasts strikingly with the highly structured and professional one that he imposed on his son a generation later. Although his father did not hold him to a written contract, young Benjamin was required to follow a rigorous programme - one consisting of a detailed study and work plan to be followed in both Lincolnshire and London.¹¹ Despite another clerk's (William Worth's) presence in the firm since the late 1780s, Smith Sr had determined that his son would succeed him. His approaching retirement depended, therefore, upon young Benjamin's catching up - acquiring knowledge of the firm's operations and of the law in good time.

Young Smith's routine was one of reading legal texts, pondering their terminology and performing important lawyerly tasks assigned by his father.¹² His commonplace book, dated

2 July 1793, comprised the academic core. Intended as neither a liberal learning text nor a 'how to' manual, it was simply a glossary of practical legal terms, compiled by young Smith, possibly for memorizing and most certainly for understanding. Inside the cover and throughout the glossary, he cited his sources - extensive and sophisticated considering a typical country attorney's access to law books. They were, moreover, indicative of the reasonably high standards to which he was held.¹³ Unlike many, this clerkship appears to have been a thoroughly professional undertaking.

Although Smith Jr did not remark critically about these texts, he occasionally recorded in his diary his progress in reading them. He completed the second volume of Blackstone, Sanders on uses and trusts, and the second volume of Fonblanque on equity before going off to London, and read Boote's *Historical Treatise of An Action or Suit at Law* (1766) early in 1797, while preparing for his examinations.

Young Smith may have found a sometime tutor and otherwise mentor in the eminent Robert Kelham, a long-time family friend from Lincolnshire and at once his father's client and London agent. Kelham, a legal scholar and antiquarian, had authored numerous works.¹⁴ If such notable legal 'classics' as Glanvill, Bracton and Fleta were absent from Smith's reading list, he possibly acquainted himself with them through Kelham's printed and manuscript editions of Britton.¹⁵

As a course of study, Benjamin Jr's commonplace book reveals how he organized his thoughts. His careful preparation of a legal glossary evidenced a disciplined mind and seriousness of purpose; moreover, the terms which he defined suggest, perhaps equally, his own perception of the profession and the influence of his father.

Assigned tasks in the workplace, no less than curriculum, characterized this apprenticeship. Benjamin Jr's diary and bill books confirm the routine of collecting rents, holding copyhold court and assuming portions of the firm's record-keeping.¹⁶ Young Smith also assisted in his father's various commission clerkships - attending meetings, taking minutes and maintaining these accounts.

Father and son often travelled together on business - to nearby Donington, Bourne, Billingborough, Folkingham and even Sleaford, Stamford, Boston and Lincoln. These journeys were an occasion for socializing as well as transacting business. When they did not dine or sleep in their clients' homes, they stopped at an inn - the Greyhound or Five Bells in Folkingham, the Red Cow in Donington, the Bull in Bourne or the Reindeer in Lincoln. At least once during his clerkship, in early spring 1795, they travelled to the Assizes in Lincoln because Father had business to attend.¹⁷

Benjamin Smith Sr resolved to extend his son's practicum beyond Horbling. Twice Benjamin Jr was sent to London: the first visit in 1795 was but an introduction; the second in 1796 and 1797 was longer and intended to facilitate his enrolment and admission.

It was late spring, 1795, that Benjamin Sr, then sixty-three, took his eldest child, Elizabeth, and his eighteen-year old son to London for ten days to show them the sights.¹⁸ Several excursions were specifically linked to young Benjamin's clerkship: in successive days they went to Westminster Abbey and Hall, where they 'saw all the judges sitting in the several different courts and the chancery' and to the House of Commons, where they spent four hours. Since Father's principal purpose for the trip was no doubt to arrange for his son's becoming acquainted with his London contacts, they made the rounds of attorneys' chambers. They drank tea with William Ryder at Lincoln's Inn,¹⁹ and, more importantly, dined with Christopher Johnson, Smith's London agent in Hatton Gardens.²⁰ These strategic calls in 1795 clearly laid the groundwork for young Benjamin's return the following year.

Residence in London during the winter of 1796 and spring of 1797 - eight months in duration - provided young Benjamin an

occasion for study, a business practicum and an active social life. Departing from Folkingham for London by chaise in early November, he took up lodgings at 19 Castle Street, Falcon Square, Aldergate Street.²¹ His excitement at being on his own, combined with a curious nature, led him immediately to the Thames, where he took a boat to Westminster Hall to observe the courts again.

Nor did Benjamin lose time in renewing acquaintance with his father's associates and clients. He especially endeared himself to Christopher Johnson and his new partner, Alexander Forbes Gaskell. Treating him like a son, the Johnsons invited the young clerk to their home many times during his London stay. The aging Robert Kelham, only recently retired as partner in the Johnson-Gaskell firm, occasionally made an appearance at these affairs. That he did could have been of crucial importance to this impressionable young man - both because of his erudition and, as we shall see below, his business connections.²²

Smith's encounters with his father's agents were not limited to social affairs. Johnson and Gaskell evidently invited him to use space in their chambers, presumably the new ones in Queen's Square, for he had night-time access and retrieved letters from his father there.²³ Most likely these contained instructions related to the business. Once, 31 May 1797, he went with Johnson to Westminster to 'receive Tontines'. On 26 November 1796 he had gone to Somerset House to get deeds stamped, and in early April 1797 he 'attested the execution of a codicil to Lord Brownlow's will'.

Smith's encounters with the solicitors Harvey and Ryder in Lincoln's Inn Fields almost certainly involved business. He called regularly on William Harvey in New Square. Occasionally they 'drank wine' together; more frequently Smith was invited to dine. Not surprisingly, the Smith firm occasionally engaged Harvey for consultation.²⁴ Doubtless, young Benjamin was positioned to cultivate relationships potentially beneficial to his own career at the same time that he attended his father's business.

Johnson and Gaskell most likely supervised young Smith's practicum in London and certainly assisted in his admission and enrolment as attorney. As he related in his diary, on a rainy day in early May, 1797 he proceeded in the company of Gaskell to Lord Kenyon's Chambers 'for my fiat'.²⁵ Next morning 'I was admitted in the King's Bench'. He was as sparing in details of his admission and enrolment as he had been in other business matters. Smith, fully accredited as an attorney in his twenty-first year, prepared to return to Horbling in the summer of 1797.

Benjamin Smith Sr may reasonably have assumed that his son would pursue the same country routines, property management and the like, which he himself had charted during nearly four decades. While Benjamin Jr did, in fact, continue these, he would also orient the firm toward London as well. Through his clerkship young Smith acquired sufficient learning and polish to graduate from provinciality: his apprenticeship further enabled him to make the right contacts in order to operate comfortably in Westminster, Legal London and the City, that is, financial London. This minimal cosmopolitanism almost certainly affected the firm's direction, for a clerkship closeted in Lincolnshire likely would have produced a very different kind of future partner and establishment.

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The changes in management and organisation occurring in the transition from Benjamin Sr to Benjamin Jr constituted another instance of evolving professional standards. Father's firm had been organized according to what was conventional for its day, personal or family capitalism.²⁶ While normally associated with industry, this structure was appropriate to a solicitor's business, promoting as it did the notion of owner-managers trained on the job. That it blurred the differences between ownership and management was all too evident, particularly when nepotism diminished opportunities for outsiders to enter the firm.

The Smith law firm was changing by the early 1790s.²⁷ The father, already sixty years of age in 1792, had begun grooming his eldest son to take over. The former had performed routine country legal tasks with only the assistance of anonymous clerks for the better part of three decades. By the late 1780s he did hire one William Worth to record precedents and perform other tasks normally assigned to a clerk. Only in 1793, however, about the time Smith Jr's clerkship began, did his father formalize Worth's place in the firm by offering him articles of clerkship.²⁸

After young Smith returned to Horbling in the summer of 1797, his father immediately began transferring control to him, leaving Clerk Worth quite out of the loop. The elder Smith signalled his intention to retire when in October, 1798 he moved his household from Red Hall in Horbling to the nearby market town of Folkingham.

Young Benjamin's occupying the homestead in Spring Lane carried a good deal of symbolism (Fig.2). Nearly twenty-two years of age, he was both master in the family mansion and *de facto* manager of the firm housed there. Having acquired from, or through, his father diverse manorial stewardships, lordships and commission clerkships, he set out to impose his own managerial style and accountancy schemes upon the firm.²⁹ His apprenticeship, which had accorded him a thorough knowledge of the firm's *modus operandi*, allowed him to assume his new role with little difficulty. After his father's death in 1807, he introduced changes in the business at a more accelerated pace.

Young Smith immediately restructured the firm, creating a managing partnership that has endured to this day. He presumably determined that a partner with a vested, as well as professional, interest and even specialized skills, would improve business performance, facilitate expansion and increase profitability: in 1807 Smith reached beyond the family, offering the long-serving William Worth Sr a quarter partnership. When Worth Sr died in 1813, William Jr, succeeded him without any alteration of this arrangement.

After Smith and Worth suffered disagreements which led to the dissolution of their partnership in October 1817, Smith invited senior clerk Benjamin Wilkinson to join him as a quarter partner.³⁰ This arrangement proved more durable than the one with Worth, for Wilkinson was elevated to equal partner in 1830 and remained so until his death in 1848. Smith's final partner, from 1848 until his own retirement in 1854, was senior clerk George Wiles, who had been with firm from the mid-1830s.³¹

During these partnerships a succession of clerks - no longer nameless as in Benjamin Smith Sr's day - served the firm in highly professional ways. We know the names of Wadsley, Welbourn, Wigelsworth and Wood (not to mention Wilkinson and Wiles) because of their specialized roles. They worked out of Donington at one time or other, kept their own ledgers and occasionally joined a partner on the road. Among the best of this group was Parkin Wigelsworth, a full-fledged solicitor and senior clerk during the Wiles partnership. His efficient management of the Donington office and touching sensitivity to the needs of the aging and ailing Smith were his hallmarks. When, however, clerk Benjamin Wood married Benjamin Wilkinson's widow, senior partner Smith was enraged and dismayed.

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When Benjamin Smith Sr established himself as an attorney about 1760 the services which he offered were typically of the country - those which accorded with his client needs. Virtually all related to landed property - managing, buying and selling properties, collecting rents, sifting through land titles, drawing up leases, drafting settlements and wills, paying bills and lending money. These individual tasks were supplemented by Smith's clerking to various commissions. We measure his professionalism by evident client and community satisfaction.

The mid-eighteenth century was a period of momentous change in the landscape of Benjamin Smith Sr's Lincolnshire.

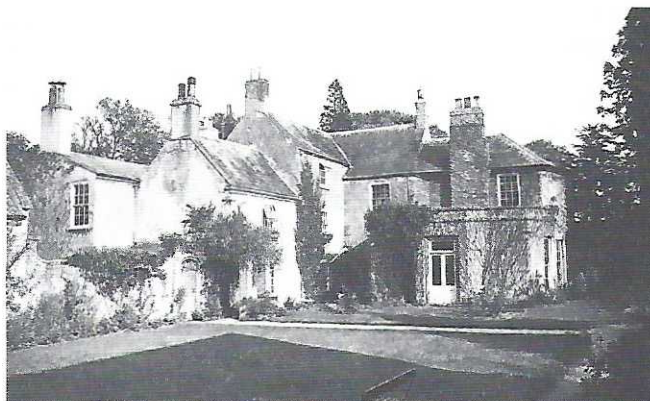


Fig.2. Red Hall, the Benjamin Smith homestead in Horbling. Demolished in the 1960s (late Harry Bowden).

Farmers and graziers, lured by higher profits, began converting their rich pastoral grasslands to arable farmland. They did so by enclosing the land, reclaiming waste and fens and, ultimately, by building turnpikes and canals. Surveyed meadows and roads and new farm buildings replaced heaths and wolds, transforming sheep pasture and rabbit warrens into glistening wheat fields.

Working out of a small shed behind his Red Hall mansion on Spring Lane, Benjamin Smith Sr of Horbling lent his expertise to the management of this change. By so doing he made himself indispensable to those who were the landlords and power brokers of his locality. Knowledgeable about the operation of the land market, he facilitated sales and purchases, held court on the manors and imposed fines, managed properties and collected the rents, sold wood, attended land tax meetings and otherwise served those landlords who sought to 'improve' their land.³² His lawyering was a never-ending process of drawing up petitions and agreements, and seeing that their conditions were enforced.

More than that, he brought his skills to bear by clerking to enclosure, turnpike and drainage commissions and to an association for prosecuting felons. Briefly, as clerk he arranged landholder meetings to determine the advisability of enclosure, drainage or turnpike. If agreement were reached, the clerk initiated the process by preparing a petition to parliament for an appropriate Act.

That Benjamin Smith Sr was appointed clerk to about a dozen enclosure commissions between 1764 and 1791 suggests that he acquitted himself well with south Lincolnshire landholders.³³ As with enclosure clerking, Smith's turnpike role was one of obtaining and executing the required Act of Parliament. Smith may have been clerk to the Bridgend Pike as early as 1770, having been charged to obtain parliamentary approval for that section of road between Horbling and Donington.

In 1784 he was appointed clerk to the 'Trustees for repair of the Roads from Donington High Bridge to Haconby Way Post' and in 1794 he succeeded the deceased Daniel Douglas as treasurer to both the Bridgend and Southeast District Trusts. Smith convened turnpike trust meetings, at least those for the South East District, every third week from the mid-1780s until 1800 at either the George in Billingborough or the Bull in Bourne.

Draining fenlands had, since the early seventeenth century, been a prime goal of developers who dreamed of converting them to productive, arable land. By the second half of the eighteenth century fen drainage was perceived as yet another enterprise to enhance landlord profits. Despite occasional protest from fen dwellers who depended on the wildlife of their habitat for food, drainage was widely commenced or continued. Smith's appointment in 1782 as clerk of the Black Sluice Drainage Trust was consistent with the roles he played in the other rural ventures. Black Sluice was intended to drain the

Holland and Kesteven fens of south Lincolnshire between Kyme and Bourne. That nineteenth-century county prosperity was derived, in part, from fertile farmland opened by fenland drainage, accounts for the high priority given to Black Sluice by Attorney Benjamin Smith Jr.

Those who won their worldly goods by 'improving' the land had every intention of safeguarding it. The elder Smith's identifying with 'self-help' law and order was quite compatible with his other services to propertied clients. In 1788, he and other landowners - reacting to a rash of horse, cattle and sheep thefts - organized the Folkingham Association for Prosecuting Felons. Such groups were a common response to uneven law enforcement and provincial courts manned by amateurs and out of step with those in Westminster.³⁴ At the first meeting of the Folkingham Association, Smith was named clerk and treasurer and for years afterward was responsible for calling meetings, collecting dues and presenting the agenda.

Like so many other attorneys in a day before provincial banks, the elder Benjamin Smith was a money scrivener and, arguably, a highly successful one too. Like other enterprising attorneys, he appears to have been much involved generating income by lending money on mortgages, notes and bonds.³⁵ Mortgages were especially beneficial to a burgeoning economy because they met specific societal needs. If strict settlements and long-term mortgages lessened the prospects of quick land sales, short-term ones made borrowing to pay off old debts, improving or enlarging property, financing elections and providing portions for younger sons comparatively easy.

Before banks had established themselves on the local scene, smart and entrepreneurial attorneys like the elder Smith earned a deserved reputation for financial acumen in the local money market - the source of credit for farmers, graziers and gentry landowners. They had access to collateral; a knowledge of, or acquaintance with, potential buyers, sellers and lenders; and, not least, an understanding of the law.

The range of investors was not inconsiderable. Just as landowners needed credit for improvements so were there those who had funds to invest - widows, retired officers, businessmen, lawyers themselves and other professionals. Attorneys like Smith not only brokered investments but in accepting sums on deposit, drew upon them when good mortgage opportunities appeared.

The firm's records show that Benjamin Smith Sr had perhaps a half dozen privileged clients - some his earliest benefactors - who also counted as close family friends.³⁶ Connections like those with old Edward Brown of Stamford, Daniel Douglas of Folkingham, Brownlow Toller of Billingborough and the newer sort like Thomas Forsyth of Folkingham and London and Sir Gilbert Heathcote of Folkingham and Rutland gauged both Smith's place in the community and the esteem in which he was held for his competence and diligence. Here we again judge Benjamin Smith Sr by client response: they kept coming back!

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The elder Smith's identification with the power structure became Benjamin Jr's (Fig.3) badge as well, both professional and personal. It was one which he gracefully assumed during his apprenticeship and parlayed effectively for both firm and client throughout his own career.

The great era for enclosures, turnpiking and fen drainage having passed, the younger Smith served these commissions in ways other than his father had. For Black Sluice this even meant many trips to Westminster to argue the commission's case before a committee of the Commons. The firm, sustained by an additional partner and larger staff, operated more efficiently and performed more services than Father had alone; moreover, the younger Smith freely drew on the regional solicitor network and others, like the bankers Garfit in Boston, when he had special local needs.

Another aspect of Smith Jr's professionalism was the firm's expansion both on the local and London scene. Its catchment



Fig.3. Benjamin Smith Jr, c.1830 (late Harry Bowden, now H. A. G. Smith).

area came to include Boston, Spalding, Grantham, Sleaford, Stamford and even Lincoln rather than merely the villages of Horbling, Bourne, Billingborough, Folkingham and Donington.

Benjamin Smith Jr's venture into the London money market effectively altered the firm's orientation. Although the elder Smith had occasionally journeyed to London to transact business,³⁷ normally, he stayed home and left London matters to his man Kelham. Benjamin Jr, on the other hand, travelled often to London. He had an army of helpers there - his agent William Tooke located variously in Gray's Inn, Russell Square and Bedford Row; the law stationers Druce and Crosier by Chancery Lane³⁸, counsel in Lincoln's and Gray's Inns; and a handful of prominent banking houses³⁹ and stockbrokers in the City.

Much has been written in recent years about provincial capital's affecting the course of the Commercial and Industrial Revolutions - the success achieved by money-scrivening attorneys in enlarging available credit through clients' or their own investments. Although hazardous, such ventures could be lucrative; certainly, they provided broker access to rural England. No doubt, the City's acquisition of country capital proved a Godsend in fuelling England's then burgeoning economy. With credit unpredictable, country banking primitive and investments always risky, a canny attorney who had the trust of both client and broker - as Benjamin Smith Jr most certainly did vis-a-vis the house of Langdale - was a valuable commodity.⁴⁰

Benjamin Jr's principal London business contact and client was the banking and stockbrokerage firm of Marmaduke Langdale (1756-1832), with which he had begun doing business about 1803 (Fig.4).⁴¹ The intermediary who had brought them together was none other than Robert Kelham, long-term Smith agent in London and family crony.

The sometime banker and stockbroker Langdale was descended from Marmaduke Lord Langdale who had commanded the left wing of Charles I's army at Naseby. Little is known about the later Marmaduke, for his business and personal papers have not survived. He was a member of the stock exchange by 1805⁴² and a partner in the banking house of Dixon, Langdale, Dixon and Brooks in 1825.⁴³ In 1810 he called 7 Capel Court, Bartholomew Lane his brokerage address; by 1815 17 New Ormond Street, Queens Square, Bloomsbury was designated for business as well as residence;⁴⁴ a dozen years later the firm had moved to 15 Angel Court, Throgmorton Street, where it remained under both his son and grandson.⁴⁵

The Kelham-Langdale-Smith connection unfolds with Marmaduke Langdale's marriage to Sarah Augusta Kelham, Robert's daughter, in 1778. Of their ten children two are important here - Sarah, the eldest daughter, and Marmaduke Robert (1785-1860), the eldest son. Sarah married the Rev. Edward Smith (1780-1813), youngest brother and favourite sibling of Benjamin Smith Jr;⁴⁶ Marmaduke Robert, his father's successor in the firm, allied himself in business with Benjamin Jr.⁴⁷

Having clerked in his father's brokerage firm as early as 1805, Marmaduke Robert graduated to partner by 1815.⁴⁸ After taking over from his father, young Marmaduke managed the Angel Court office until joined by son Alfred in partnership in 1841. So it remained through the 1850s.⁴⁹ For the Langdale firm the clientage of Smith and Wilkinson in Horbling proved a valuable source, a conduit, for tapping an elusive provincial surplus.⁵⁰ Their beneficial relationship, which lasted for half a century, exemplified how capital was moved from the provinces in order to accommodate entrepreneurs' insatiable appetite for credit no less than the investors' pursuit of earnings.

So it was that Benjamin Smith Jr, while remaining immersed professionally in country issues, moved comfortably too in London business circles. His doing so markedly contrasted him with his father: Benjamin Smith Sr had based his lawyering almost exclusively on land and estate matters; the son in a new century divided his between country routines and City ventures, both of which served his country clients.

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The improved work environment of the Smith-Wilkinson partnership over that enjoyed by Benjamin Smith Sr greatly fostered the later firm's professional image. Comparable workplaces, bookkeeping and modes of transportation are those aspects of the work environment examined here. Each reflected the firm's graduation from a parochial setting to a mixed one embracing both Lincolnshire and London.

Until the seventeenth century attorneys had been largely itinerants, carrying with them whatever papers they needed and conferring with clients, usually in proximity to the courts. Country attorneys, increasingly preoccupied with conveyancing, often relied on inns or coffee houses to conduct business, although by using space in or about their master's homes they sometimes doubled as domestics.⁵¹ After 1800, however, rural practitioners increasingly settled into their own offices, which, however Spartan, advertised a professionalism quite divorced from a business which had previously operated haphazardly.

When Benjamin Smith Jr assumed control of the firm, he continued working out of the very cramped outhouse in back of Red Hall in Horbling (Fig.5).⁵² These were the very quarters which the senior Smith had used, presumably since the 1760s.⁵³ Only after the latter's death, did the son contemplate expanding both business and home to a more functional and convenient



Fig.4. Marmaduke Langdale (1756-1832) (Anthony Langdale).

workplace. This undertaking began in the nearby market town of Donington in 1814. Then, little more than a decade later, the firm entered into a final building venture - one to replace the Horbling workplace.

The firm of Smith and Worth opened its Donington office in late winter, 1814. Smith's diaries are lost for these years so we know nothing of the partners' stated motives, if such there were, for selecting Donington.⁵⁴ Although Smith was lonely (his first wife had died in 1808), frequently ill and often at odds with partner Worth during these years, business was good. The firm likely justified building to sustain its prosperity.

Benjamin Smith Sr's Horbling-based catchment area had been, as stated above, limited in the west by the market towns of Folkingham and Bourne and in the east by Donington. The firm was well-situated for Folkingham, where Benjamin's mother, sister, widowed sister-in-law and children, and many friends and clients resided. Business also seemed secure in the Billingborough area, between Horbling and Bourne, where William Worth lived. By establishing a Donington base, Smith-Worth obviously hoped to make it a springboard to the Boston urban centre and the flourishing market town of Spalding.⁵⁵

Strategically placed in Donington market square, the office certainly beckoned from afar and proved a convenience, especially to those requiring legal services on, say, horse market days (Fig.6). The tenant and cash flow was also considerable on 6 April and 11 October - the old Julian calendar's Lady Day and Michaelmas - due dates for rents and mortgage interest. Like the offices of Messrs Snitchey and Craggs, that of Smith-Worth stood conveniently, with 'an open door down two smooth steps, in the market-place; so that any angry farmer inclining toward hot water, might tumble into it at once'.⁵⁶

The edifice would immediately have made its mark on the appearance of the town centre. Georgian/Regency in style, it was a prominent, two-storey, greyish brick block with a hipped tile roof. The room above the ground floor bay-window at the front, marked the partners' chamber which was reached directly from the entrance up a steep and winding walnut staircase. The room was essentially bare: business transacted here required only a desk, chairs and a library of a few crucial volumes.⁵⁷

Clerks' offices on the ground floor - to the right and left of the central entryway - possibly after a while matched the clutter of those Dickensian characters, Solicitors Didson and Fogg:

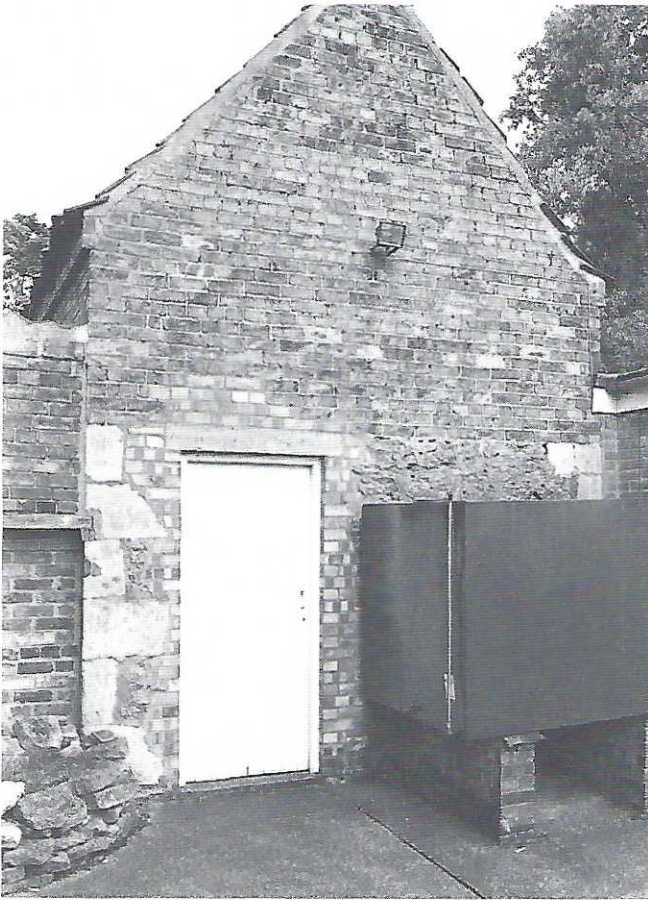


Fig.5. Old law office of Benjamin Smith Sr and Jr (A. J. Schmidt).

a couple of old wooden chairs, and a very loud-ticking clock, an almanac, an umbrella stand, a row of hat pegs, and a few shelves, on which was deposited several ticketed bundles of dirty papers, some old deal boxes with paper labels, and decayed sundry stone ink bottles of various shapes and sizes.⁵⁸

Next to the partners' study was a small strong-room to accommodate receivables. A larger repository for the firm's papers would have to wait until construction of a Horbling office a decade later.

The environment was hardly commodious by today's standards. Furniture was, as noted, sparse - a high desk and high stool sufficed in the territory designated for the clerk. There were no facilities for making tea; nor was it assumed that one would eat on the premises. Heat came from a coal-burning fireplace in each of the rooms. Shutters encased beneath each window sill were a safeguard against inclement weather. During the early years of the building a privy, or pit, was situated in back, behind a high brick wall. The cellar, presently used for document storage, initially housed a coal bin.

Although the completed Donington office became the workplace of partners Smith and Worth, the former continued to persevere in and around his Horbling abode as well. Possibly, Smith's remarriage in 1821 provided the occasion for his re-thinking the firm's work environment. In the end he decided both to redecorate and enlarge Red Hall and remove his office from its premises.⁵⁹ Doing so afforded both a home and work environment which would enhance the firm's professional image.

With Wilkinson invested as partner in 1823, the firm settled on an accessible location for its new seat. The decision called for building in Spring Lane, just opposite Red Hall. Work was begun and concluded in 1825 (Fig.7). Whatever pleasure Smith might have imagined in completing this building, the summer of that year was not an easy one. He complained incessantly about difficulties in finding good workmen and was often annoyed with those he had.

Completion of the edifice at the end of August was a time to rejoice. If on the 29th Smith noted that 'work people were very busy in the offices', two days later he reported the offices finished: 'We intend to move tomorrow'. On 1 September 'we removed all books & papers' from the old office. To celebrate Smith invited Wilkinson and old friend Seth Dean to dine that evening. He wrote later: 'I feel very grateful to the Almighty for enabling me to enjoy the comforts of the new offices I most humbly pray for his blessing upon this change of habitation & that I may here through the influence of his Holy Spirit lead a pious & useful life. Amen. O blessed Jesus'.⁶⁰

Although its location for receiving rents and mortgage interest gave the Donington office greater strategic importance, the proximity of the Horbling building to the partners' residences made it the firm's hub. Inside, Smith's and Wilkinson's chambers, to the right and left of the interior flagstone entrance, were more spacious than the single one in Donington. Smith, an avid bird-watcher, particularly delighted in listening to the birds from this location. It was probably he who pencilled on the privy wall the date the cuckoo was first heard each May.

Like the Donington office, the one in Spring Lane was Georgian/Regency, but in a simpler vein. Its ordinariness suggests that it was hardly on a cutting architectural edge. Rather, it was simply a shell to contain the business. The building's contour was governed by a pointed gable rather than hip roof; its street facade flat and unadorned. Of the three remaining ground floor rooms at the rear, one was reserved for the managing clerk and another for the junior ones. A strong-room there, larger and more secure than the one in Donington, suggests an increasing volume of business for the firm. An attic provided ample storage space for dated or less critical records.

The clerks' furniture - high desks and stools - was of the same order as that in Donington. Each room had the usual coal-burning fireplace but no facilities for cooking. Sheet metal covering on wooden shutters increased the protection from both heat and cold. The privy, attached to the rear of the building, was entered from outside.

These edifices, still central to the B. Smith enterprise of today, were noteworthy when built nearly two centuries ago. They exemplified, most definitely, the entrepreneurial bent of the partners and the success of their firm, which had extended its operational base over a substantial part of both the fen country and east Kesteven.

It would be a mistake to assume that law offices, whether in modest outbuildings or refined new ones, provided a complete picture of a firm's work environment. Red Hall no doubt

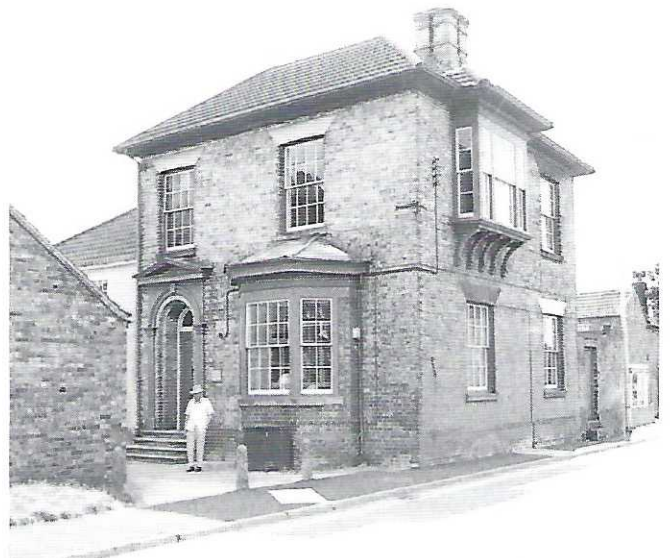


Fig.6. The Smith-Worth law office in Donington marketplace, 1814 (A. J. Schmidt).

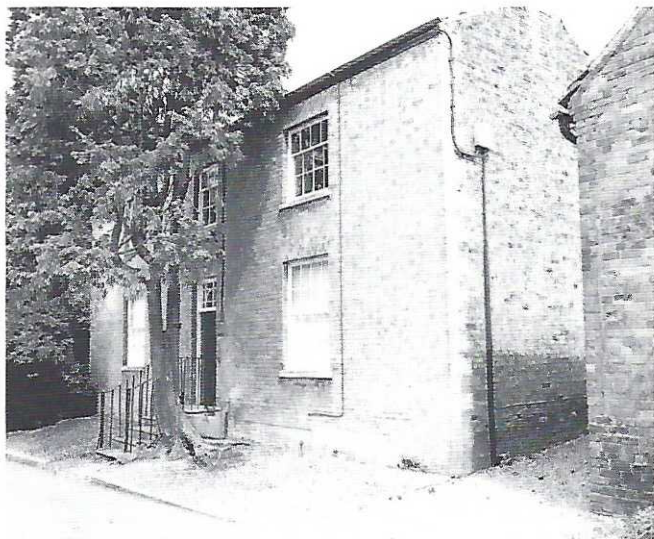


Fig.7. The Smith-Wilkinson law office in Spring Lane, Horbling, 1825 (A. J. Schmidt).

continued its crucial role in the business: Smith found it convenient to slip downstairs to his study at an early hour to post his accounts; moreover, it was in the great house that deals were struck. It remained the venue for socializing as well as business, where hospitality was offered freely to clients, family and friends. These people came for tea and meals and often stayed the night or longer.

The Smiths used Red Hall to signify and accentuate the gentlemanly status derived from their profession.⁶¹ The house, no less than the office building, symbolized the elevated station reached by prosperous and respected professionals in rural communities. It had been thus with Benjamin Smith Sr; it was ever more so with his son.

A second aspect of the work environment that reflected the Smith firm's increased professionalism was its record-keeping.⁶² Although double-entry bookkeeping had been known in England since the mid-sixteenth century and was widely practised during the eighteenth, many businesses continued relying on single entry even into the nineteenth century. No breakthrough in accounting, certainly cost accounting, accompanied the astonishing boom in industry. Possibly, the absence of an accounting profession combined with the solicitors' bookkeeping monopoly explains this underdeveloped state.⁶³ As Michael Birks has remarked, 'It was not the rogue who ruined his clients so much as the man who failed to keep proper accounts'.⁶⁴

That single entry bookkeeping persisted among estate managers and some tradesmen possibly provides a clue to its lingering in a smallish operation like that of the Benjamin Smiths: land management and ventures in credit were very much its *raison d'être*. The use of debt and credit registers - that is, the chronicling of movements in cash and debtors' and creditors' balances and the posting to opposite sides of cash books and ledgers - did not necessarily signify an integrated accounting system.⁶⁵ Too often proprietors settled for a reckoning at the beginning and end of each year instead of maintaining a continuous record as benefits today's users of the double-entry system. Solicitor accounting practice had become an embarrassment by the late 1820s. Said one observer, J. D. Price: 'It is an incontrovertible fact that no one's books are kept in a more slovenly manner [than those of a solicitor]'.⁶⁶

Although a very substantial portion of the Smith archive consists of papers relating to manorial stewardships and lordships and commission clerkships, the focus here is on the firm's books for legal services - how they reflect the Smiths' slouching toward professionalism.⁶⁷ The Smith workpapers, reasonably comprehensive for the firm's first century, should not be judged so severely as Price did those of the profession as a whole.

That Benjamin Smith Sr lacked a sound theory of accounting is immediately clear from the records he kept from the 1760s to 1800. His books showed little sophistication, reflecting essentially the estate manager's mentality. Still, they were attended with diligence and care: marginal notes suggest that their keeper regarded maintaining good records as a trust as well as a business necessity. It surprises no one that he was steadfast in paying his creditors and severe in holding debtors accountable.

The elder Smith's cash books,⁶⁸ records of receipts and disbursements, do not distinguish between business and personal transactions. They enumerate receivables from his London agent; rents collected; charges for mortgages, conveyances, wills and bonds; livestock and wood sold; his mother-in-law's legacy and Mrs Brown's 'gift to [baby] Benny' (1777). Personal payments include his wife's monthly allowance for the house (five guineas), his wife's silks, mending breeches, losses at cards, 'brandy wine', oranges, almonds and raisins, law books, clothing, wigs and porcelain. Its title notwithstanding, *Receipts and Payments, 1797 to 1800* is really a cash book. Maintained by Benjamin Smith Jr, it contains entries varying from rents and costs for administering copyhold court oaths, to oranges and oats.

The attorney-banker practice of combining clients' monies with their own in a single account essentially resembled the elder Smith's cash book amalgamation. Acting as banker for Daniel Douglas, Benjamin Sr followed a similar approach: he simply did not differentiate between Douglas' own and the Black Sluice and Turnpike monies for which his client was responsible.⁶⁹ Indeed, Smith's salary as clerk to Black Sluice was even paid from this account. The advance of professional banking by the nineteenth century eventually put an end to such slipshod practice.

The bill and debt books⁷⁰ are business diaries which detail the service performed, the fee charged and usually the date the debt was retired. That these separate volumes overlap in time indicate the elder Smith's lack of system. The same can be said of receivables journals, which specify receipts from each client with a brief description of the services rendered.⁷¹ When used in conjunction with the bill books, one can ascertain annual income from legal fees as well as details for the services performed. The Lincoln's Inn case reports, a record of perplexing local problems resolved by having obtained expert legal opinion, and precedent books, compiled by the William Worths from 1788 to 1828⁷², very likely became critical reference works in the firm's library.

Even after the elder Smith had retired from the firm and settled his copyholds and clerkships on his son, he kept an eye on the business. One of these cash books contains entries by Benjamin Smith Sr penned only a few days before his death in January, 1807. Whether they signified a continuing voice in the business to the end is not clear.

* * *

Under Benjamin Smith Jr the firm's record-keeping advanced to a higher plane of organization and reliability. To a much fuller extent than did his father's, Smith Jr's books provided a picture of the business at any given time. Having a fascination with numbers, Benjamin Jr had an obsession for keeping good accounts. Well-organized and meticulous in life, he transferred these qualities to management of his business records. In order to stay current, he often rose early to post to his ledgers. If his honesty stretched to the half and quarter pence, he also never failed to bill a client.⁷³

Shortly after taking over from his father about 1800, Smith began reorganizing the firm's books. While he retained the old structure, he greatly systematized the ledgers, cash books, bill books, receipts and payments, and added a register documenting his London business. The cash books⁷⁴, while following much the same format initiated by the elder Smith, are numbered and run for approximately two years each. One of Benjamin Jr's most important innovations was systematizing of

the ledgers.⁷⁵ Each is labelled; moreover, each account within the volume carries a notation identifying the volume and page of its antecedent and similarly the subsequent ledger volume and page where the account resumes. The bill books,⁷⁶ for years the responsibility of Benjamin Wilkinson, run consecutively from no.1 to no.15 with no overlap. As always, they describe services and list charges.⁷⁷

Accounts and Payments, 1807 to 1855, an abbreviated monthly accounting as well as an annual profit tabulation, represented an important Smith Jr innovation.⁷⁸ Such precision as is evident here was uncommon among country lawyers and certainly had no precedent in the records of Benjamin Smith Sr. In professional terms, however, the journal embodies less the new accounting than the son's comfort with numbers, an obsession with order, and, above all, his resourcefulness. This work permits an easy computation of the partners' annual stipends. The firm's ledger, *Accounts in London, 1837 to 1853*,⁷⁹ also represents an innovation in the firm's record-keeping and at the same time accentuated the London face of the country firm.⁸⁰

In addition to the partners, the clerks, notably those who were charged with responsibility for the Donington office, also maintained separate cash books - principally for the rents and interest received and subsequently repaid to the clients.⁸¹ They were innovative in that they revealed through the firm's accountancy system the division of labour between the Donington and Horbling offices. This was indeed an advance from the cluttered records of the previous generation.

* * *

Professionalism, as it evolved with the Smiths, was reflected in the firm's and its partners' success in reducing the time to do business no less than by expanding its operation. Indeed, the two appear inextricably connected. Because a country law firm of the late eighteenth and early nineteenth centuries had of necessity been a mobile one, the time spent getting to and from clients was crucial in how and where it did business. The tempo of work, indeed, the tempo of living was greatly accelerated by the early nineteenth century; a firm's success and professionalism might be measured in how it conformed to new modes of transportation and communication.⁸²

The elder Ben Smith, riding horseback from village to village in the 1760s or 1770s, had rarely travelled farther north than Lincoln for, say, the Assizes or south to Stamford. Serving even this limited catchment area necessarily required his spending the bulk of a work week on the road. He went only occasionally to London. When he did, as in the 1770s or 1780s, it was inevitably by lumbering coach. Such a trip was too arduous and time-consuming to undertake with any frequency so he simply left that portion of his country business which spilled over to his London agent.⁸³

Improved ways of getting to London could very well have been central to Benjamin Smith Jr's decision to take more of his business to the City. That new modes of travel after 1800 quickened the tempo of work - thus, saving time and allowing more diversity in the spending of it - had revolutionary business implications, certainly for the Smith firm. Without speedier and more reliable transport engaging the Langdales and others would have not been feasible.

During a career that spanned more than half a century, Benjamin Smith Jr made at least 120 professional trips to London. Of these four occurred from 1795 to 1799, the remainder from 1818 to 1853. Since he appears to have averaged slightly over two trips a year during the 1820s, he conceivably did about the same during 1800 to 1817, for which no records exist. If so, he very likely exceeded 150 in his lifetime. Most striking is the fact that as Smith grew older, he travelled more. During the 1820s he made twenty-three trips; during the 1830s he exceeded this number by two. In the 1840s, although much overworked and contemplating retirement, he journeyed fifty-two times to London, mainly for Black Sluice

business. During the six years between 1844 and 1850, when in his late sixties and early seventies, Smith made forty such trips!⁸⁴

The firm's increased involvement in London was made possible mainly by improved coaching, and only at the very end of Benjamin Smith's active career by rail service. Turnpikes, which the elder Smith had promoted for advancing agriculture, also greatly facilitated coach travel.⁸⁵ During the turnpike heyday, which lasted perhaps as late as 1830, travel time by road was reduced in some cases by as much as eighty per cent. The volume of coach travel naturally burgeoned. One author suggests that by the 1830s it exceeded that of the 1790s by fifteen times. Add to this increased coach capacity and improved services and it is not surprising that coach travel, more than horseback, was the way to go.

Conditions of travel improved perceptibly when the cumbersome and rocking vehicles of the 1790s gave way to lighter and well-sprung ones, which were speedier, more comfortable and certainly more reliable for maintaining a schedule. Such elegant mail coaches - Benjamin Smith Jr's vehicle of preference - operated daily to London and became a cog in 'the most efficient system of land transportation the world had yet seen'.⁸⁶

Regular London coach service had been established from Lincoln, Louth and Newark by the mid-1780s. The Greyhound Inn, strategically positioned on the Lincoln-Peterborough pike in Folkingham, was a product of this period.⁸⁷ Royal Mail coach service came to the county in 1801, operating between Lincoln and London through Sleaford, Folkingham and Peterborough. In 1807 a second route opened through Boston to Louth. Time spent for a single trip was ever decreasing: between 1820 and 1830 the fifteen hour trip from Grantham to London had been reduced to twelve, about the same time it took Smith to reach London from Folkingham. When independent lines linked to or competed with the mail carriers, the passengers' options increased.

Benjamin Smith Jr was a regular on the mail coaches during the 1820s and 1830s and for much of the next decade as well. Yet his preferences were constantly changing. Throughout the 1820s and 1830s he generally took the Lincoln Mail, boarding and disembarking in Folkingham. He varied this routine for several years by taking either the Edinburgh or Glasgow Mail to, or from, Stamford and between Stamford and London via Cambridge or Market Deeping. On occasion he commenced with the Boston Mail in Stamford so as to enjoy the company of, and perhaps transact business with, a friend and fellow solicitor, Henry Rogers of Boston. Sometimes he stayed briefly or overnight in Stamford, where he called on client Edward Brown.

Smith changed his routine sharply in the 1840s. Although he was getting on, having turned seventy in January 1847, and was exhausted by overwork caused by partner Wilkinson's health problems, he threw himself into Black Sluice Drainage litigation and other matters which required his frequent presence in London. As it happened, Wilkinson's demise and the urgency of Smith's presence in London coincided with the advent of the railway in Lincolnshire.

Although the *Stamford Mercury* exclaimed, rather belatedly, in 1848, that railways meant 'the annihilation of time and space',⁸⁸ Smith had experimented with train travel a decade earlier in order to save time and make frequent travel to London feasible. He was among the first to use the London and Birmingham line. In June, 1838 he had penned with evident satisfaction: 'Returned [from London] on Saturday the 30th by the Birmingham Railway to Denby Hall, reaching home about 9 p.m.'. Smith also availed himself of so-called 'rail road coaches', stage coaches which connected with trains in neighbouring counties thereby producing a much faster trip to and from London.⁸⁹

While occasionally reverting wholly to mail coaches, as in 1842, Smith eventually settled on a gig/coach/rail formula from

the mid-1840s until his final year of travel, 1853. In 1843 and 1844 he travelled by rail from London to Northampton and from London to Syston Station, near Grantham. The Syston line connected with a coach to Folkingham or the Yarmouth and Norwich Mails.⁹⁰ In 1845 he decided upon still another course, one which linked Folkingham coach service with the railway at Sibson Station, near Peterborough.⁹¹ The next year he varied this route once more, using the rail station at Wansford, just north of Sibson and west of Peterborough, as his transfer point.

In 1848 Smith tried the Eastern Counties Railway, initially between Stamford and London and subsequently to and from Spalding. The route which most satisfied him eventually was one by train to and from Algarkirk Station, near Donington, where the Eastern Counties and Great Northern trains stopped. Wife Fanny took him to Algarkirk station in the family gig; partner George Wiles usually fetched him.

Smith steadily reduced his travel time to London. In the early 1820s the trip invariably had taken all or parts of two days. It frequently included calling on friends and clients along the way or simply taking an overnight coach. Toward the end of the decade, however, Smith resorted to taking a morning coach, which arrived in London that evening, about twelve hours later. Twenty years later, in March, 1847, he could leave London at 10:45 a.m. by rail via Wansford and be in Horbling by early evening. Five years later he would depart London at 11 a.m. and arrive in Horbling at 4:30 that afternoon, even when the train ran late.

What we do know is that increased ease and speed of travel permitted his committing the firm to new ventures, accelerating his conducting business and even allowing him leisure for personal affairs. When he was not occupied with the Langdales in the City or Black Sluice in the Commons, he found time to hobnob with friends/clients, go to the theatre, or gape in wonderment at the Crystal Palace. Such partner cosmopolitanism no doubt helped fashion a new ethos for this country law firm.

* * *

We turn finally to the rewards for service as a measure of professionalism.⁹² There seems little doubt, to judge from his commission clerkships and manorial stewardships, that Benjamin Smith Sr was well regarded among the property classes and, in turn, was rewarded.

While it is difficult to document the elder Smith's annual earnings, his scrupulous keeping of books indicates clearly that money mattered. Certainly, his purpose in acquiring copyholds was for the income which accrued from them. These and his other sources of income no doubt stemmed primarily from estate-management - collecting rents, surveying and money-lending.

However difficult it is to calculate Benjamin Smith Sr's income, attorneys in the late eighteenth century are said to have averaged about £250 to £300 per annum from their practice. These figures are consistent with Smith's own reckoning for a twelve month period from 1771 to 1772: of the £368 8s. 11½d. earned, £263 3s. 9½d. was counted profit. His bequests to his wife and children in 1807 indicate a modestly successful accumulation. He left his widow an annuity of £100 to be paid semi-annually and bequeathed his sister £24 annually with a similar prescription for payment. Elizabeth, the daughter, received £7,000 and land, Edward, £8,000 and Francis £2,500. The value of lands designated for Benjamin and Francis no doubt exceeded these amounts.⁹³ The firm passed, of course, to Benjamin Jr, but its value in good will was of this date not a consideration.

The measure of Benjamin Jr's professionalism by standards of rewards is by all odds an easier task. His idiosyncrasies, cantankerousness and even a bit of covetousness notwithstanding, he won community/client respect for his diligence, competence and honesty. A church brass lauds 'that

gentleman [for] the assiduity and fidelity with which he discharged his duties as clerk [of the Black Sluice Drainage Commission] and... [cites his fellow Commissioners' and friends'] esteem for his public and private character'.⁹⁴ He was honoured, too, by election to the vice presidency of the Lincoln Law Society⁹⁵ and carried on the rolls of the Provincial Law Society Association.⁹⁶

Esteem and respect, however, were never intended as a substitute for money, which certainly mattered to Benjamin Jr as it had to the father. It was, after all, the incontestable gauge of professional accomplishment, paving the avenue to status as well as comfort. The Smith concern for money was amply demonstrated by the son's many expressions of anxiety about the funds during periods of financial crisis, prayers of thanksgiving when he was spared the consequences of a market collapse, or even his chortling when he procured theatre tickets at half price.⁹⁷

Although earnings for attorneys, generally, had increased strikingly during the course of the eighteenth century, it was not so for all. If conclusions are difficult to reach on the subject, it is safe to state that attorney/solicitors during the first half of the nineteenth century were not amassing fortunes comparable to those who engaged in commerce, industry and finance.⁹⁸ While evidence points to a relative decline in lawyer income even before the 1830s,⁹⁹ solicitors and barristers did well enough in the larger arena, having moved from the 95th percentile in 1827 to the 100th in 1851. In estimates of annual earnings theirs increased from £231 in 1755 to £1,837 10s. in 1851.¹⁰⁰

How then is one to judge the financial benefits to Benjamin Smith Jr for his professionalism? Although he charged all parties for services rendered, he was additionally salaried by his special clients. These were the Browns, Douglasses, Barkers, Warners, Tollers and Reynardson, whose monies he managed. Although these stipends were not huge, they carried with them perquisites.¹⁰¹ General Reynardson, a treasured friend, saw to it that Smith was named his Under Sheriff of Rutland early in 1831. Just as Daniel Douglas had bequeathed Smith Sr £800 for faithful and dependable service, so did crotchety old Edward Brown give Smith Jr £5,000.¹⁰²

In the final analysis, however, the income of the Smith partnerships was measured less by occasional client largesse than by the constancy of annual profits as detailed in his *Receipts and Payments* ledger.¹⁰³ Although receipts and expenditures fluctuated, in fourteen of the forty-eight years of Benjamin Smith Jr's tenure the firm netted £2,500 or more in profits. Four of the prosperous years occurred during the Worth partnership, when personal relations were often contentious, but clearly, the best years were those with Wilkinson, when business was consistently good (Table 1).

The Smith accounts leave unanswered such crucial questions as the income from landed properties and commissions received

Year	Total profit	Smith	Smith's share	Partner	Partner's share
1810	£2,652 15s.1d.	Smith	£1,989 11s.3d.	Worth	£663 3s.9d.
1813	£2,475 5s.6d.	Smith	£1,856 9s.4d.	Worth	£618 16s.4d.
1814	£2,758 14s.1d.	Smith	£2,069 0s.6d.	Worth	£689 13s.6d.
1817	£2,440 7s.9d.	Smith	£1,830 5s.9d.	Worth	£610 1s.1d.
1824	£2,758 10s.9d.	Smith	£1,839 0s.6d.	Wilkinson	£959 10s.3d.
1828	£3,459 3s.4d.	Smith	£2,312 15s.7d.	Wilkinson	£1,156 7s.9d.
1830	£2,702 6s.4d.	Smith	£1,351 3s.2d.	Wilkinson	£1,351 3s.2d.
1833	£2,555 15s.2d.	Smith	£1,277 17s.7d.	Wilkinson	£1,277 17s.7d.
1836	£3,412 16s.6d.	Smith	£1,706 8s.3d.	Wilkinson	£1,706 8s.3d.
1838	£2,543 0s.5d.	Smith	£1,271 10s.2d.	Wilkinson	£1,271 10s.2d.
1841	£2,808 8s.11d.	Smith	£1,404 4s.5d.	Wilkinson	£1,404 4s.5d.
1842	£2,843 15s.4d.	Smith	£1,421 17s.8d.	Wilkinson	£1,421 17s.8d.
1846	£3,163 4s.8d.	Smith	£1,581 12s.4d.	Wilkinson	£1,581 12s.4d.
1848	£2,511 1s.8d.	Smith	£1,255 10s.10d.	Wilkinson's heirs	£1,255 10s.10d.

Table 1. Years in which the Smith partnership made more than £2,400 profit.

from brokering deals between clients and the Langdales. While there is no systematic way to determine Smith's earnings from stock sales, those from mortgage interest do appear clearly in his account books and were part of the firm's annual earnings.¹⁰⁴

Normally, Smith Jr's clerkship fees did not amount to much. Rather they provided opportunities to exercise influence and develop and expand avenues for adding to the firm's business with, say, the Langdales.¹⁰⁵ In one instance, however, a clerkship to a commission proved exceptionally lucrative but was a huge headache as well. This was Smith's representing Black Sluice interests in the Commons during the 1840s, the work which accounted for his many trips to London during that period. It eventually won for the firm the very considerable sum of £21,800, his largest claim ever.¹⁰⁶

Benjamin Smith Jr's inheritance and these annual earnings allowed him and Fanny to live comfortably in Red Hall. The census of 1851 indicates that they had six servants.¹⁰⁷ Smith appears in these returns as a grazier occupying eighty-eight acres, as well as a solicitor. His net worth at the time of his death seven years later was £140,000.¹⁰⁸ It has been suggested that a pound sterling during the first half of the nineteenth century was worth from £12 to £30 to £125 in 1990s purchasing power.¹⁰⁹ However imprecise this estimate, Benjamin Smith would easily have been a millionaire by today's standards. His principal heir, nephew Henry, a farmer and Francis' son, amassed some 3,000 acres by the time of his death a generation later.¹¹⁰ Clearly, the Smiths of Horbling acquired a high level of comfort during the course of the last century.

* * *

Professionalism, it seems, takes many turns. Those aspects examined here relate to expertise and entrepreneurship which evolved in the country law firm of the Benjamin Smiths. Although evident in the firm's founder, they were even more conspicuous in the next generation of management, during the first half of the nineteenth century. This paper has sought to link professionalism to a firm's growth, the improved and expanded services it delivered and the wealth accumulated by the partners; but judgments of professional success, in the long run, seem better calculated by measuring a firm's responsiveness to client needs instead of its profits. That the early firm's attributes of good and reliable service appear to have been passed on by successive generations of partners has made it an essential aspect of the firm's ethos in our own day.¹¹¹

Acknowledgements

I am indebted to the staff of the Lincolnshire Archives Office, that of the Law Society Library in London and Guy F. Holborn, Librarian of Lincoln's Inn. I further acknowledge the assistance of Christopher Mew of B. Smith and Company, Horbling and Donington; Hugh Smith of Ipswich and Dr Kenneth Dixon of Saffron Walden, Essex. The late Harry Bowden, Esq., of Spalding, Lincolnshire, and the late Christopher Sturman, of Colchester and editor of this journal, gave to me immense support over the years; now I appreciate the careful editing of Mr Mark Bennet.

Notes

1. See Lincolnshire Archives Office (hereafter L.A.O.), 'Smith of Horbling', *Archivists' Report*, 12 (1960-61), pp.38-41 and 13 (1961-62), pp.32-48. Despite a few mistakes and some omissions this catalogue of the Smith papers is much the best available.
2. I am using case method here because it presents a healthy contrast to analysis. See Trevor Dean and K. J. P. Lowe, *Crime, Society and the law in Renaissance Italy* (Cambridge, 1994), pp.3-4 for new thinking on case methodology.
For more on the history of the professions in England see Geoffrey Holmes, *Augustan England: Professions, State and Society, 1680-1730* (1982); G. Holmes and Daniel Szechi, *The Age of Oligarchy: Pre-industrial Britain 1722-1783* (1993), ch.10; W. J. Reader, *Professional Men: the Rise of the Professional Classes in Nineteenth-Century England* (1966); and H. J. Perkin, *The Rise of Professional Society: England since 1880* (1989), ch.1. The most recent work on the subject is Penelope J. Corfield, *Power and the Professions in Britain 1700-1850* (1995).
3. The best recent treatment of lawyers and business is David Sugarman, 'Simple images and complex realities: English lawyers and their relationship to business and politics, 1750-1950', *Law and History Review*, 11 (1993), pp.257-301.

4. The earliest reference to Benjamin Smith Sr (1732-1807) is 1758. Around 1800 the firm passed to his son, also Benjamin Smith (1777-1858). The latter remained a senior partner in the firm until poor health forced his retirement in 1854.
5. The 1729 Act (2 Geo. II c 23, 1728) as quoted from A. H. Manchester, *Sources of English Legal History* (1984), pp.51-52.
6. Michael Miles dispels the notion of a 'chain of reasoning... that most attorneys were of low social origins, got themselves articulated cheaply and because they had no private income to support them on the expiration of their clerkships, were driven by extreme penury to turn barrator and pettifogger', Michael Miles, "'A haven for the privileged': recruitment into the profession of attorney in England, 1709-1792", *Social History*, 2 (1986), p.198.
While the ill-qualified were no doubt attracted by the increasingly lucrative rewards of the profession, the legislation of 1729 was meant to limit entrance into the profession, allowing the London-based profession, especially, to govern access in the provinces. Exercising controls over provincial attorneys from London was feasible, however, only so long as provincial attorneys practised there. During the course of the eighteenth century they increasingly remained in their locale, hiring a London attorney, as did the Smiths of Horbling, as their agent (Miles, *"Eminent Attorneys": Some Aspects of West Riding Attorneyship, c.1750-1800* (unpublished Ph.D. dissertation, University of Birmingham, 1982), pp.31-35).
7. Miles regards £100 the national average between 1710 and 1750 for premiums paid to practitioners in return for taking clerks. While country attorneys usually charged about £50, those in London asked as much as £150. By the end of the century he estimates the overall average about £180, noting that 'an apprenticeship premium of £50 paid to a country attorney would be in the reach of many "lower middling people"' (*"A haven for the privileged"*, p.203).
8. The term 'articled clerk' is derived from the articles of agreement governing an apprenticeship. By these the clerk was bound, like any other apprentice, to serve in the office of a master, in this case of an attorney, in consideration of professional instruction.
9. An attorney's firm typically was managed by a senior, or managing, clerk. He frequently served many years, thus providing continuity for the business. As the late Harry Bowden observed: 'a managing clerk is unqualified [e.g. unqualified as a lawyer because his name does not appear on the roll of solicitors] but usually has vast practical experience. He cannot become a partner...[nor], of course, can he appear in court'. It was 'traditional for [the Donington office] to be run by an unqualified managing clerk, a partner visiting at least once a week' (personal communication, 14 October 1992). For a fuller discussion, see Richard L. Abel, *The Legal Profession in England and Wales* (Oxford, 1988), pp.207-10.
10. Although Benjamin Smith Sr's bill books (L.A.O., Smith 11/Firm's Business) show that he practised as an attorney in 1761, he was not enrolled as one in the common law courts until 1767 (P.R.O., K.B. 105, Roll of Attorneys, 1729 to 1788, p.261 in Law Society, Chancery Lane). There is no listing of his clerkship in the usual places: P.R.O. King's Bench, Articles of Clerkships and Affidavits or the P.R.O. Stamp Office Registers for Apprentices.
That he acted as a local land agent before his admission is evidenced by his appointment as deputy steward of the manor of Meres, near Donington, in 1758. (L.A.O., Smith 4 Manorial, Meres (on microfilm), *passim*.) This confirms an early connection with the Browns: Edward Brown of Walcot was steward and Adlard Squire Stukeley, who had married into the Brown family, was lord of the Meres manor.
11. I have treated Benjamin Smith Jr's legal schooling in 'A career in the law: clerkship and the profession in late eighteenth-century Lincolnshire,' *Lincolnshire History and Archaeology*, 31 (1996), pp.29-41.
12. Robert Robson has observed that an attorney's clerkship for most of the eighteenth-century was eminently practical in character, concerned with the forms of legal processes and the application of the laws to a wide variety of situations: 'he [the attorney] was judged by his acquaintance with the techniques of the law, rather than by his knowledge of its more theoretical aspects' (*The Attorney in Eighteenth-Century England* (Cambridge, 1959), p.52).
13. See 'A career in the law', notes 28 and 29. The 'Common Place Book for Law' is designated L.A.O., Smith 15/2.
14. Robert Kelham (1717-1808), originally from Billingborough in Lincolnshire, had begun practising law in London in the 1740s. Early in the 1760s he became Benjamin Smith Sr's agent in London; the elder Smith, in turn, managed Kelham's Lincolnshire properties. Presumably, young Benjamin was familiar with Kelham's scholarship and may even have had first-hand tutelage from him.
The *DNB* article on Kelham; Kelham's obituary in *Gentleman's Magazine*, 78 (1808), p.370; and my 'A career in the law', note 30, list his numerous publications.
15. Kelham's printed Britton omitted a very substantial twenty-fifth chapter which he presented in manuscript to Lincoln's Inn (Lincoln's Inn Misc.4).

16. Just when Benjamin Jr began keeping the books is unclear. Probably, his father had fallen behind, for some of the entries in young Benjamin's hand refer to transactions of the mid-1780s. He evidently began about 1795; in 1797-98 he penned most of the entries. Benjamin Sr did exercise control over some of the cash books until he died in January 1807. These records are in L.A.O., Smith 11 and 15.
17. L.A.O., Smith 15/3/1, Diaries of Benjamin Smith Jr (hereafter 'Diary'), 8-10 March 1795. I discuss the details of this trip to the Assizes and its place in the education of Clerk Smith in 'A career in the law', note 55. The Smith diaries have until recently been in the possession of the late Harry Bowden. Subsequent to his death in August 1997, they were deposited in the L.A.O. by their owner, Mr H. A. G. Smith of Belstead, Ipswich.
18. *Ibid.*, 8 to 18 June.
19. Smith did not in this instance identify which Ryder brother, Thomas or William; however, he subsequently saw William more frequently. Both had chambers at 1 New Square, Lincoln's Inn Fields.
20. The 1795 Browne's *Law List* showed Robert Kelham Sr and Christopher Johnson as partners at 90 Hatton Gardens where Robert Kelham Jr, also an attorney, had an address. The senior Kelham, according to the rolls in the Law Society in Chancery Lane, was admitted and enrolled as attorney in November, 1739; Johnson, a native of Durham, entered the profession in June, 1758. After Kelham's retirement in the summer of 1795 Johnson invited Alexander Forbes Gaskell, who had been admitted and enrolled in July, 1791, to join him as partner sometime before young Smith's return to London in the autumn of 1796. Johnson and Gaskell moved their business to 13 Queen's Square, Bloomsbury, on 28 February 1797 (L.A.O., Smith 15/3/2, Diary).
21. The location of Ben's lodgings, in Falcon Square, will be evident on any late eighteenth- or early nineteenth-century map of London. Today only the name remains, for Falcon Square was an early casualty of the August, 1940 Blitz.
22. The large amounts in Kelham's 1795 account signify Smith investments through him. The same applies to that of Johnson/Gaskell after Kelham's retirement (cf. L.A.O., Smith 11/Firm's Business, Bills 1790-1803).
23. On 3 April 1797 he recorded in his diary that he 'went to office by self at night' where a letter from his father awaited him (L.A.O., Smith 15/3/2, Diary).
24. L.A.O., Smith 11/Firm's Business, Bills, 1790-1803[04], p.388 shows charges for such consultation. Smith's diary reveals that he also called on attorney Ryder, probably Thomas, whom he saw twice in the latter's No.1 New Square chambers in November 1796 (L.A.O., Smith 15/3/2, Diary).
25. This was Lloyd Lord Kenyon, Chief Justice of England. The date was 2 May 1797 (L.A.O., Smith 15/3/2, Diary).
26. See John F. Wilson, *British Business History, 1720-1994* (Manchester, 1995), pp.21-31, *passim*; Peter Payne, 'Family business in Britain: an historical and analytical survey' in *Family Business in the Era of Industrial Growth: Its Ownership and Management*, edited by Akio Okochi and Shigeaki Yasuoka (Tokyo, 1984), pp.171-72; and M.J. Daunton, 'Firm and family in the city of London in the nineteenth century: the case of F.G. Dalgety', *Historical Research: The Bulletin of the Institute of Historical Research*, 62 (1989), pp.154-77.
27. For the early history of the Smith firm, see my 'Country attorney in late eighteenth-century England: Benjamin Smith of Horbling', *Law and History Review*, 8 (1990), pp.237-71 and 'The Smiths of Horbling: country attorneys', *Huntington Library Quarterly*, 54 (1991), pp.143-76.
28. L.A.O., Smith 11/Firm's Business, Worth's Articles of Clerkship, 8 April 1793. Worth's genealogy is in *Horbling Registers*, edited by Henry Peet (Liverpool and London, 1895), pp.152, 161, 174.
29. For more on the elder Smith's manorial offices and clerkships, see my 'Country attorney in late eighteenth-century England', pp.245-52.
30. Benjamin Smith Jr's relations with William Worth Jr were troubled from the outset. He recorded disapprovingly on 12 May 1813 that partner Worth had got drunk at the Folkingham fair, lost his money and had gone off to Edinburgh. It remained for his brother Henry to fetch him. By 1817 Smith was complaining bitterly about Worth's behaviour, particularly his drinking (L.A.O., Smith 15/3/3, Diary, 5 and 7 October 1817).
An advertisement of dissolution appeared in the *London Gazette* on the 18th: 'Notice is hereby given that the Partnership heretofore subsisting between the undersigned, Benjamin Smith and William Worth, of Horbling, in the County of Lincoln, Attorneys and Solicitors, has been dissolved by mutual consent'.
31. A handwritten agreement of 3 August 1854, recently in the possession of the late Harry Bowden, states the terms by which Smith, who had suffered a stroke early in 1854, relinquished the firm to Wiles:
Arrangement between Messrs Benjamin Smith and George Wiles 3 August 1854
Benjamin Smith having relinquished Business in favour of George Wiles from first January Last transfers to him his (B Smith's) share of outstanding Bills &c on new office accounts that were there due and on the old office accounts that are now due for which George Wiles agrees to pay £1200 in three instalments of £400 each the first to be paid at the end of the current Year the second at the end of the ensuing year and the third at the end of the year following. No Interest on any instalments.
Benjamin Smith places £3,000 in the hands of George Wiles for the purpose of meeting any claims of Clients or deficient securities. That Sum and the accruing Interest thereof to him - administered by George Wiles in making up to Clients from time to time any deficiency or loss either of principal or Interest on their several Securities. A Yearly amount to be furnished to Benjamin Smith or his representatives and the surplus, if any, to belong to him or them. A final settlement to take place at the end of 10 Years from 31 December inst.
Benjamin Smith
32. The agricultural historian G. E. Mingay believes that a good steward or estate manager ought to have had a thorough knowledge of every type of rural undertaking 'including the culture of wastes and timber, methods of irrigation, drainage, embanking, building of canals, laying-out and repair of roads, construction of bridges, mills and engines, rural architecture and so forth - as well as a command of economics, statistics, accounting, banking and many other desirable branches of knowledge'. He further observes that 'the work of a part-time management was usually undertaken by local farmers or attorneys, who for a commission of sixpence or a shilling in the pound collected rents, supervised repairs, found new tenants when farms fell vacant, and saw that the farmers honoured their covenants'. ('The eighteenth-century land steward', *Land, Labour and Population in the Industrial Revolution*, edited by E. L. Jones and G. E. Mingay (1967), pp.3-5). See my 'Country attorney', *passim*, for more of Benjamin Smith Sr's work routine.
33. Benjamin Smith Sr was appointed clerk to the following enclosure commissions: Horbling and Bicker (1764), Newton (1767), Thurlby and Threkingham (1769), Helpringham (1772), Wilsford and Surfleet (1775), Quadring (1777), Baston and Langtoft (1779), Stow (1786) and Pointon (1789-91). For Smith's work on enclosures see L.A.O., Smith 5, Enclosures, *passim*.
The Smith archive also contains documents for the Billingborough, Bourne and Morton, Donington, Dowsby, Pinchbeck, Monks' Hall, Rippingale and Kirkby Underwood, Swaton, and Swineshead enclosure commissions to some or all of which the elder Smith was possibly clerk. See Joan Varley, 'Smith of Horbling', *Archivists' Report*, 13 (1962), pp.35-36 and W. H. Hosford, 'Some Lincolnshire enclosure documents', *Economic History Review*, 2nd ser., 2 (1949-50).
34. For more on this see David Philips, 'Good men to associate and bad men to conspire: associations for the prosecution of felons in England, 1760-1860', in *Policing and Prosecution in Britain in 1750-1850*, edited by Douglas Hay and Frank Snyder (Oxford, 1990).
35. Among recent publications on credit, enterprise, investment and attorneys in eighteenth-century England the following are important: B. L. Anderson, 'Law, finance and economic growth in England: some long-term influences', in *Britain and her World, 1750-1914*, edited by B. M. Ratcliffe (Manchester, 1975); 'Provincial aspects of the financial revolution of the eighteenth century', *Business History*, 11 (1969); 'The attorney in the early capital market in Lancashire', in *Capital Formation in the Industrial Revolution*, edited by Francois Crouzet (1972), pp.223-24; and 'Money and the structure of credit in the eighteenth century', *Business History*, 12 (1970), pp.85-101.
See also B. A. Holderness, 'Credit in English rural society before the nineteenth century, with special reference to the period 1650-1720', *Agricultural History Review*, 24 (1964); 'Credit in a rural community 1660-1800: some neglected aspects of probate inventories', *Midland History* (1975); and 'Elizabeth Parkin and her investments 1733-66, aspects of the Sheffield money market in the eighteenth century', *Transactions of the Hunter Archaeological Society*, 10 (1973); F. Crouzet, 'Editor's introduction' to *Capital Formation in the Industrial Revolution* (1972); the writings of Julian Hoppit among which is 'The use and abuse of credit in eighteenth-century England', in *Business life and public policy*, edited by Neil McKendrick and R. B. Outhwaite (Cambridge, 1986); and Pat Hudson, *The Genesis of Industrial Capital: A Study of the West Riding Wool Textile Industry c.1750-1850* (Cambridge, 1986), especially pp.96-104. See also John Smail, *The Origins of Middle-Class Culture: Halifax, Yorkshire, 1660-1780* (Ithaca and London, 1994), pp.82-92. Both Hudson and Smail offer two very lucid explanations of solicitors' expanding the web of credit through mortgages.
See Peter Mathias, 'Capital, credit and enterprise in the Industrial Revolution' reprinted in his *The Transformation of England* (1979), and 'The lawyer as business man in eighteenth-century England', in *Enterprise and History*, edited by D. C. Coleman and Peter Mathias (Cambridge, 1984); Michael Miles, 'The money market in the early Industrial Revolution: the evidence from West Riding attorneys c.1750-1800', *Business History*, 23 (1982), pp.127-46; David Sugarman, 'Simple images', *Law and History Review*, 11 (1993); L. Weatherill, 'Capital and credit in the pottery industry before 1770', *Business History*, 24 (1982), pp.243-58; and Y. Ben-Porath, 'The

- f-connection: families, friends and firms and the organisation of exchange', *Population Development Review*, 6 (1990), pp.1-30.
36. The best treatment of attorney-client relations to date is Philip Aylett, 'Attorneys and clients in eighteenth-century Cheshire: a study in relationships, 1740-1785', *Bulletin of the John Rylands University Library of Manchester*, 69 (1987), pp.326-58. Aylett depicts 'a competitive, businesslike profession... [which] contained elements of several other later professional men - land agents, stockbrokers, the company secretary and others' (p.358).
 37. It is possible to account for only a few of Benjamin Smith Sr's trips to London: Once he mentioned 'going to two of the London printers twice' and 'attending' a Mr Richards and Mr Parke in London in March 1767 (L.A.O., Smith 11/Bill & Debt Book, 1761-66, p.47). Cash book entries indicate that he sold sheep in London from time to time (e.g. 3 October 1773); on 2 April 1774 he paid two guineas for London newspapers; on 6 May he listed expenses of a guinea 'towards my journey to London'; and in August additional references to his journey to London (L.A.O. Smith 11/Cash Book, 1773-74). Of course, some of these entries could possibly have alluded to the same trip. On 23 February 1777 Smith noted under receipts that he was taking 'cash exclusive of the light money I take to London £1,453 8s. 8½d.' (Cash Book, 1777-78); in May he recorded expenses of £114 11s. 10d. for a London journey. Possibly, this was the same as mentioned in February. He may have called at Lincoln's Inn for counsel. William Worth's 1780s precedent books contained opinions from Lincoln's Inn counsel whom Smith had hired (L.A.O., Smith 11/Firm's Business, William Worth Precedent Books, *passim*).
 38. After Gaskell's death in 1817 Smith turned to Tooke, initially at 3 Holborn Court, Gray's Inn (*Boyle's Court Guide* (1821) and *Clarke's Law List* (1826)), and subsequently at 12 Russell Square and 39 Bedford Row (Harry Bowden's copy Smith's *Daily Journal or Gentleman's Merchant's and Tradesman's Complete Annual Account Book* (1851 and 1854), *Boyle's* (1843) and *Watkins' London Directory* (1853)). Tooke was variously in partnership with his son Arthur and William Hallows as well as Carr (*Boyle's* (1821 and 1843)); *London Post-Office Directory* (1848); and *Watkins'* (1853). Stationers Druce and Crosier listed in the 1848 and subsequent *London Post-Office Directories* at the Quality Court address, were variously represented in earlier London directories. In *Lowndes's London Directory for the Year 1799* Thomas Druce, stationer, was at 23 Chancery Lane and Holborn Bars; in *Kent's Directory of London* (1811) he was at Staples Inn Gate, Holborn. Crosier appears as solicitor and barrister as well as stationer in *Watkins'* (1853) and the *London Post-Office Directory* (1848).
 39. Among those which Smith called on most frequently were the following: Dixon, Brooks and Dixon; Cocks, Biddulph and Biddulph; Drummond, Barclay, Bevan, Tritton and Company; Henry Hoare; London Joint Stock Bank; London and Westminster Bank; Richard Twining; Child and Company; and, especially, Masterman and Company.
 40. See B. A. Holderness, 'Widows in pre-industrial society', in *Land, Kinship, and Life Cycle*, edited by Richard Smith (Cambridge, 1984), pp.432-42 and Julian Hoppit, 'Attitudes to credit in Britain 1680-1790', *The Historical Journal*, 33 (1990), pp.305-22. When such attorney/broker bonds were cemented by friendship or even kinship, they counted for much more than merely formal business ties. The importance of kinship and family in professional relationships is brilliantly explored in Leonore Davidoff and Catherine Hall, *Family Fortunes: Men and Women of the English Middle Class 1780-1850* (Chicago, 1987), pp.260-65 and *passim*.
 41. Smith conducted business with Marmaduke Langdale on behalf of Edward Brown and Thomas Forsyth in 1803, opened a Langdale account in 1804, and had agents Johnson and Gaskell engage Langdale early in 1805 (L.A.O., Smith 11/Firm's Business, Ledger A-B (1803) A, *passim*). See my 'The Smith-Kelham-Langdale nexus: country attorneys, family connections, and London business in the early nineteenth century', *Lincolnshire History and Archaeology*, 29 (1994), pp.17-27.
 42. London, Guildhall Library MSS, Application for Admission for Membership to Stock Exchange, 17957 (4), 1805.
 43. This bank, which under various names dated to 1788, was succeeded by Dixon, Brooks, Dixon (1836-59), which, in turn, merged with Union Bank of London in 1859. See F. G. Hilton Price, *A Handbook of London Bankers* (1890-91), p.53.
 44. Marmaduke Langdale lived at 17 Ormond Street as early as 1792. See P. Boyle, *The Fashionable Court Guide or Town Visiting Directory for the Year 1792*, p.110. *The London Directory* of 1810 lists the Capel Court business address. Early in the 1820s the elder Marmaduke had moved his residence to Doughty Street, behind Gray's Inn.
 45. See *A List of the Brokers of the City of London at Michaelmas, 1827-1849* (London, n.d., printed for each of these years and bound in a single volume).
 46. The elder Marmaduke Langdale accumulated a considerable fortune judging from his gifts and bequests. When daughter Sarah married a second time after her widowhood, he settled on her a £4,000 trust fund with provisions that at her death it pass to children of her first marriage with Edward Smith. Langdale bequeathed to his eldest son, Marmaduke Robert, his estate and to his sons George and William £12,000 each in 3 per cent consolidated bank annuities. See P.R.O., Prerogative Court of Canterbury, PROB 11/1804, Wills, Marmaduke Langdale. To his second son, Robert Kelham, he left only £2,000 because Robert had been named heir to his maternal uncle, Robert Kelham Jr, and his maternal grandfather, Robert Kelham Sr.
 47. Marmaduke Robert's marriage in 1812 to Louisa (1792-1863), the second daughter and co-heiress of George Jourdan of Guilford Street, produced four sons. The Marmaduke Robert Langdales resided at 38 Gower Street, Bedford Square, Bloomsbury and Garston House, Godstone, Surrey.
 48. London, Guildhall Library MSS, Applications for Admissions for Membership to Stock Exchange, MS. 17957 (4) 1805: 'My son to act as my clerk. [signed] M[armaduke] Langdale', *ibid.* (14), List 8, nos. 16, 17; in 1825 (24) he was listed as partner.
 49. See *A List of the Brokers 1827-1849*; Guildhall Library MSS, Applications for admissions for membership to stock exchange, 1845 (44), 1855 (54); and *List of Members of the Stock Exchange 1841* (London, 1840), p.14.
 50. As noted, Smith began doing business with Langdale in 1803, the year that he reorganized the firm's accounts. Remaining as long as Smith was active in the firm, the Langdale account consistently showed huge money transactions (See L.A.O., Smith 11/Firm's Business, Ledgers A-B, 1803 ff., *passim*). Langdale transactions also figured prominently in Smith's separate London account books, which he kept between 1837 and 1853 (L.A.O., Smith 11/Firm's Business, London Accounts 1837-1853, *passim*). The brisk business which these ledgers document, Smith's London journals, currently in the possession of H. A. G. Smith, confirm: 'Went to ...Langdales and Mastermans about 8,000 to have been paid by Walker' (30 June 1845); 'Went in City to see Langdales & arrange for tomorrow to complete Mr Brown's purchase' (August, 1846); 'Went in City several times receiving & paying monies on Langdale' (June, 1847); 'Went to Langdales to execute power of att[orney]' (June, 1851).
 51. See Harry Kirk, *Portrait of a Profession: A History of the Solicitor's Profession, 1100 to the Present Day* (1976), pp.117-20.
 52. This subject has gone largely unnoticed. Michael Birks, *Gentlemen of the Law* (1961) pp.246-47 offers a brief treatment. The earliest handbook on the topic seems to have been Anon., *The Modern Lawyer's Office* (1902). Charles Dickens assuredly has left us with the most memorable pictures of law offices: see particularly the first chapter of William Holdsworth, *Charles Dickens as Legal Historian* (1927).
 53. The original shed remains although Red Hall itself was demolished in the 1960s. Until just a few years ago this outhouse contained fully plastered walls, tile floors and cast iron bins, which could well have served for storing legal documents. Now it is largely cleared for storage purposes. That this building was the original law office of the Benjamin Smith firm is ultimately based on circumstantial rather than verifiable evidence. Smith's diary entry for 24 August 1798 - 'Blackwell putting new grates in my & Worth's offices' - probably referred to this outhouse (L.A.O., Smith 15/3/2, Diary).
 54. From the notes of H. H. Cooper who was for fifty-seven years, early in this century, managing clerk in the Smith firm. He appears to have had access to now lost 1811 to 1817 Smith diaries. He quotes Smith: '26th [February, 1814]. Went to Donington to my new house and next week to business there'. 'March 1st. First time in attendance at new house in Market Place.'
 55. Donington, about 1825, is described as 'a market town and parish' by William White (*The History and Directory of The Towns and Principal Villages of the County of Lincoln* (Leeds, 1825), p.108). Although its Saturday market had declined in favour of that held in Boston, three large fairs continued to be held annually in Donington. The population of Donington parish about 1840 was 1,759 (White, *Directory*, (Sheffield, 1842) pp.192-95). The Smiths had important connections to Donington area. Benjamin Sr had been a lord of nearby Monk's Hall manor, where his second son, Francis, came to reside and farm. Donington was also the seat of the Barnes and Cowley Charities, the clerks of which were and still are furnished by the Smith firm.
 56. *The Battle of Life*, part ii, as cited in Holdsworth, *Dickens as a Legal Historian*, pp.40-41 and *passim*.
 57. Possibly, the library included Smith's Commonplace Book from his clerkship days and *The Compleat English Copyholder* by a Gentleman of the Inner Temple (1735). Harry Bowden had a copy of both of these, the latter signed by Benjamin Smith Jr.
 58. As quoted from Charles Dickens, *The Pickwick Papers*, the second paragraph of chapter 20.
 59. Smith recorded significant alterations to Red Hall in 1825, 1827, 1829 and 1834 (L.A.O., Smith 15/3/4, Diary).
 60. What we know of the building of this new edifice is limited to Smith's diary references. See especially his diary summary for 1825. Cleaning, painting and furnishing the new office building consumed most of September (*Ibid.*, 24-27 and 29 September 1825).

61. That the professions were rooted in the pursuit of honour and authority which Red Hall epitomized is the subject of Samuel Haber, *The Quest for Authority and Honor in the American Professions, 1750-1900* (Chicago, 1991). Benjamin Smith's diaries recount innumerable instances of the hospitality which he extended to his clients and business associates. Red Hall's frequent renovations and full complement of servants should have provided them with ample comfort. Of the abundant literature on the country house, Jessica Gerard, *County House Life: Family and Servants, 1815-1914* (Oxford and Cambridge, MA, 1994) seems particularly germane to this discussion.
62. The bulk of the Smith papers were deposited in the L.A.O. by the late Harry Bowden, Esq. after the death in 1959 of Francis G. Smith, Esq., the founder's last descendant active in the firm.
63. Past distinctions between lawyers and accountants have recently been investigated by David Sugarman in 'Who colonized whom? Historical reflections on the intersection between law, lawyers and accountants in England', in *Professional Competition and Professional Power: Lawyers, Accountants and the Social Construction of Markets*, edited by Yves Dezalay and David Sugarman (London and New York, 1995), pp.226-37. See Derek Matthews, Malcolm Anderson and John Richard Edwards, 'The rise of the professional accountant in British management', *Economic History Review*, 50 (1997), pp.407-29.
64. Birks, *Gentleman of the Law*, p.245.
65. See G. A. Lee, 'The concept of profit in British accounting, 1766-1900', *Business History Review*, 49 (1975), pp.6-36.
66. As quoted in *A System of Book-Keeping Adapted to the Use of Solicitors* (1829).
67. The Smiths' records in the L.A.O. are hardly a narrow reflection of a solicitor partnership's business. The archive contains a sizable holding relating to manorial copyholds, numerous commissions and charities. The elder Smith's preoccupation with copyhold manors is evident from the mass of court books or rolls, varying allotments of minute and draft minute books, suit rolls, copyhold accounts, surveys, admissions and surrenders (conditional and absolute), fines and fees, and a manual for holding copyhold court and bills for Benjamin Sr's court dinners! Although some conclude during the father's tenure, most continue into the nineteenth or even twentieth centuries, showing the son's dedication, too.
- Both Smiths clerked for the Black Sluice Drainage Commission, the son for half a century. It is therefore not surprising that the archive contains volumes of acts, commissioner oath and qualification rolls, and innumerable reports, leases, conveyances, rate books and committee minutes. Their long clerking tenure with local turnpike trusts is evident, too, in the turnpike acts, minutes, toll accounts and leases, surveyors' accounts, share certificates and assignments, and the like.
- Although the present-day firm's close relationship with the Barnes and Cowley charities in Donington began with the elder Smith, the larger quantity tilts to the period of Benjamin Smith Jr. His commitment was substantiated by bundles of legal papers, references to work on buildings, letters to schoolmasters, papers relating to staff salaries and lists of scholars. The Folkingham Association documents, which show both father and son as clerk, date to its founding in 1789 and include minutes and accounts. Enclosure records relate mainly, but not entirely, to the elder Smith and to those for which he was clerk. Enclosure papers include letters, minutes, accounts, vouchers, exchange consents, oaths of commissioners, appointments, awards and plans, and acts.
- Of course, all of these groups figured prominently in the firm's accounts.
68. The cash books of Benjamin Smith Sr (L.A.O., Smith 11/Firm's Business) are designated as follows: 1773 to 1774 (called 'Cash Book, no.1'); 1777 to 1778 (called 'Cash Book, no.4'); 1783 to 1786; 1786 to 1789; 1789 to 1794; and 1794 to 1807. Cash Books 1775 to 1776 and 1779 to 1782 are missing; the one for 1794 to 1807 overlaps with one maintained by Benjamin Jr.
69. The account book of Benjamin Smith Sr (L.A.O., Smith 15/1) shows that on '19 March 1794 Paid Treasurer to Black Sluice Commissioners Balance of Mr Douglas' account settled 9 July 1793'. After that date, apart from some arrears and adjustments, Black Sluice and Turnpike receipts and payments cease appearing in this account.
- Daniel Douglas was a Black Sluice commissioner and a Turnpike trustee. This important document further reveals the very considerable volume and nature of work undertaken by Smith for a prime client and, subsequently, his widow. It also demonstrates the broad latitude of responsibility exercised by Smith: his name, not Douglas's, appears on both the debit and credit sides of the ledger. Monies collected for the Douglasses were debited to Smith; disbursements, whether to the Douglasses or a Douglas creditor, were credited to Smith.
70. Benjamin Smith Sr's bill books (L.A.O., Smith 11/Firm's Business) are organized as follows: 1761 to 1766, 1765 to 1789, 1770 to 1775, 1773 to 1781, 1783 to 1797, 1781 to 1791 and 1790 to 1804. Although they appear to overlap, they really do not. Arranged according to clients' accounts, not chronologically, the rendered services varied in the time-span required for completion. That they are not so neat as the cash books - items were often stricken or inserted, even vertically - is understandable because of their need to include current information. While the elder Smith was meticulous in describing the services performed and itemizing charges for them, he was casual in computing the time consumed in the task, e.g. in designating the charge for 'writing many letters, many attendances' (Bills, 1770-75, p.79). Often these books received a table of contents and an index. Sometimes they were labelled 'Bill & Debt Book' as for 1761-66. No one, even when the service was of a personal nature, evaded a billing, e.g. the purchase of leather in London for brother Daniel. Father appears to have controlled these books until about 1804.
71. The most elaborate and longest-running 'money received' register (L.A.O., Smith 11/Firm's Business) from Benjamin Smith Sr is dated 1771 to 1794 and contains columns for date, client and service, money received and 'neat profit'. From April, 1771 through April, 1772 Smith diligently recorded receipts and the proportionate profits. Then his good intentions ceased. *Account of Receipts and Payments, 1794 to 1807*, is a brief accounting of receipts only (despite its title) from legal services. Father appears to have maintained this record only until late 1797 when the son took over.
72. The Case Books (L.A.O., Smith 11/Firm's Business) consist of opinions offered by Lincoln's Inn solicitors. One is dated 1737 to 1776 and the other is 1754 to 1796. Typical is an opinion offered by G. Hill of Lincoln's Inn on 24 June 1774. A note, dated 30 June, from Smith's agent Kelham in Hatton Garden illustrates the dependency of a country attorney for London expertise. Wrote Kelham: 'I have seen Sarjt. Hill, and he says if you do not proceed on the Replevyns, the safest way will be for the Guardians to bring an Action against a non-commoner as they will not be obliged to prove any special Damage but that should a Commoner bring it, He would not get a Verdict unless He proved some particular Damage to himself, and that the same Objection would lie in a Replevyn. See 3 Bl[ack]s[tone], 237'.
73. Cf. L.A.O., Smith 11/Firm's Business, Cash Book no.10, 9 March 1838: 'The apparent surplus of £4 arose I think in an error in the gold which I discovered in it on the 10 April where there is then a deficiency of this amount'. Then on 10 April he noted: 'The apparent want of £4 arose in my error 9 March in gold there then appearing that sum too much'.
74. Benjamin Smith Jr typically organized his cash books as no.1 (1800 to 1805), no.2 (1805 to 1809), no.7 (1817 to 1820), no.9 (1826 to 1831), no.10 (1832 to 1838) and no.14 (1853 to 1857). As stated earlier, Benjamin Smith Sr maintained his own cash book, 1794 to 1807. All of these records are presently in the L.A.O., Smith 11.
75. Beginning in 1803 he organized the ledgers (L.A.O., Smith 11/Firm's Business), typically labelling them as follows: Ledger AB: A (1803), B (1806), C (1809), D (1811), E (1814), F (1816), G (1818), H (1820), I (1822), K (1824), L (1826), M (1828), N (1830), O (1832), P (1834), Q (1836), R (1838) and S (1840). After 1840 these ledgers are less well organized.
76. The Bill Books (L.A.O., Smith 11/Firm's Business) were themselves a refinement of the day books which were dated 1818 to 1829, 1829 to 1858 and 1839 to 1878.
77. Surprisingly, handbooks enumerating the fees charged for services performed were a rarity in eighteenth-century legal literature. Fees were enumerated only in connection with litigation - the only ones until the Attorney's Act of 1842 that were fixed and imposed by the court itself. Some eighteenth-century works which dealt with such fees as charged in the courts are the following: *the Practick Part of the Law: Shewing the Office of an Attorney and a Guide for Solicitors* (1711); *An Exact Table of Fees of the Courts at Westminster* (1760); and *The Attorney's Compleat Guide in the Court of King's Bench* (1773); *Costs in the Court of Chancery with Practical Directions and Remarks* (1791). Much more sophisticated were those which appeared about the middle of the next century: Edward Thomas Dax, *The New Book of Costs in the Superior Courts of Common Law* (1847) and John Scott, *Costs in the Superior Courts of Common Law and Probate and Divorce* (3rd ed., 1868-73). I am indebted to G. F. Holborn of Lincoln's Inn who called my attention to hearings on the matter of fees in *Parliamentary Papers* (1846), vol. 10 (Letter 8 December 1992). Birks discusses fees in some detail, observing that they certainly increased during the course of the eighteenth century. The court method for calculating costs likely influenced what attorneys charged once conveyancing passed into their hands. (See *Gentlemen of the Law*, pp.222-24). Attorneys like the Smiths based their fees on attendances on their clients, examining deeds and whatever labours were required to bring the matter off successfully. After Benjamin Wilkinson became a partner, he simply adapted to the system of the senior partner which he had known as a clerk. Smith continued with the ledgers, cash books, payments and receipts, and London business; Wilkinson assumed responsibility for the bill books.
78. Stretching for the entire period that Benjamin Jr dominated the firm, *Receipts and Payments* (L.A.O., Smith 11/Firm's Business)

- constitutes an abbreviated monthly account of all business transactions, a record of profit and loss absent in the senior Smith's accounting, and an end of the year tabulation.
- Under Receipts clients were billed for professional services and under Payments the costs of running a firm and servicing clients - rent, salaries, wages, services, counsel, court costs, horse and chaise hire and other travel expenses, stationery and other sundries for the office, printing costs and a sizable expenditure for stamps. Finally, the senior partners divided the remainder, the difference between receipts and payments for their own profit.
- Fees and annual salaries, such as those earned from Black Sluice Drainage, the turnpike commission, the Barnes and Cowley charities, the Folkingham Association for the Prosecution of Felons and individuals like Messrs Barker, Brown and Warner were included in the firm's receipts and not claimed by either partner separately.
79. This is a record of Smith's receipts and payments made during each of his trips to London. Usually such trips lasted a few days, sometimes weeks, and were undertaken principally to pay bills and, to a lesser extent, collect monies owed him. Smith always took with him an ample amount of gold, guineas, silver and bills of exchange to pay what he owed, say, to his agent William Took, diverse bankers and Langdale. He routinely made charitable contributions to such evangelical groups as the Society for the Propagation of the Gospel and the Society for Promoting Christian Knowledge, too. He balanced these accounts after he returned to Lincolnshire.
 80. This account is especially informative when examined in conjunction with Smith's London journal for the same trip (cf. note no.50 above).
 81. We have Benjamin Wilkinson's cash books 1816 to 1817, Richard Wadsley's 1824 to 1826 and Richard Welbourn's, 1826 to 1827. George Wiles's accounts for the 1830s and 1840s are remarkable for their illegibility; conversely, the cash books of 1847 to 1858, kept by Parkin Wigelsworth, were exemplary for their exquisite penmanship and neatness.
 82. For a good discussion of the changing tempo of work and life, see Walter E. Houghton, *The Victorian Frame of Mind 1830-1870* (New Haven, CT, 1957), pp.5-8.
 83. Transacting business in the City necessitated having a reliable agent for attending legal matters, collecting and paying bills, and expediting investments; a stationer to undertake less complicated kinds of legal work; and the brethren of Lincoln's Inn for providing counsel. In matters of money-lending and investment a country attorney relied on his agent and on bankers and stockbrokers.
 84. This computation is derived from Smith's diaries, which detail each trip.
 85. Roads, or the lack of them, had long been an impediment to commerce. Historically, road maintenance was the responsibility of the parish through which the road passed, but this practice had not worked well. Local resentment about having to care for roads carrying heavy traffic and failure to meet the need for new roads argued against the old system. The new turnpike system, on the other hand, shifted responsibility from the parish to the users. See H. J. Dyos and D. H. Aldcroft, *British Transport - An Economic Survey from the Seventeenth Century to the Twentieth* (Leicester, 1969) and Dorian Gerhold, 'Productivity change in road transport before and after turnpiking, 1690-1840', *Economic History Review*, 49 (1996), pp.491-515.
 86. David Mountfield, *The Coaching Age* (1976), p.63. See also Brian Austen, 'The impact of the mail coach on public coach services in England and Wales, 1784-1840', *The Journal of Transport History*, 3rd ser., 2 (1981) and P. S. Bagwell, *The Transport Revolution from 1770* (1974).
 87. Much of the background for this section is derived from Neil R. Wright, *Lincolnshire Towns and Industry 1700-1914*, History of Lincolnshire XI (Lincoln, 1982), pp.53-58. A modern photograph of the Greyhound Inn, Folkingham is in Schmidt, 'A career in the law', Fig.5, p.32.
 88. 27 October 1848, as quoted in *ibid.*, p.119. The first local began operating in Lincolnshire in 1846; even railway mania produced only a few hundred miles of track by the end of the decade.
 89. *Ibid.*, p.121.
 90. Actually, there are two Systons, one north of Leicester and the other north of Grantham.
 91. As with Syston, there are two Sibsons, one south of Stamford and west of Peterborough, and another west of Leicester. Most likely Smith meant the former.
 92. The notion that lawyers were unprincipled and avaricious was widely accepted in an age of nascent professionalism; that it was exaggerated is indisputable. As for the Smiths, while parsimonious and paternalistic, they were also reliable and generous.
 93. Public Record Office, Prerogative Court of Canterbury, Wills, Probate 11/1460, Benjamin Smith.
 94. See also *Horbling Parish Registers*, edited by H. Peet (1895), p.xxi. His services to Black Sluice led to his sitting for a portrait, which has not survived.
 95. L.A.O., Smith 15/Diary, 23 July 1832, 19 December 1833. For more on the Law Society and provincial law societies, see Vivienne Parrott, 'Nineteenth-century Manchester solicitors: provincial leadership and professionalization', *Occasional Paper in Politics and Contemporary History* No. 27, U. of Salford (1991); Robson's chapter on 'The provincial law societies' in *Attorney in Eighteenth-Century England*, pp.35-51; and David Sugarman, *A Brief History of the Law Society* (1995), *passim*.
 96. Minute Book of the Provincial Law Society Association (1845). I am indebted to Vivienne Parrott for calling my attention to this citation. An original photograph of Benjamin Smith Jr in his retirement was reproduced in Schmidt, 'Smith-Kelham-Langdale nexus', Fig.3, p.18.
 97. For example, he recorded in his 1847 diary summary (L.A.O., Smith 15/3/11): 'I was much concerned and frequently very uneasy at the delay in obtaining money to pay Black Sluice creditors having given notice to pay in March which we were not able to effect until July.... The commercial and general pecuniary embarrassment in the autumn was most appalling such as not been known before and from which I apprehended personally much inconvenience but thank G. I have not suffered.'
 98. Contemporary estimates, which placed eighteenth-century attorneys' earnings between only £100 and £150 per year, possibly omitted income from brokering stock shares, money lending, clerkship fees, and manorial copyhold fines and rents. A few London attorneys made as much as £1,000 a year early in the century and as much as £10,000-11,000 a year by 1832. Many more earned between £3,000 and £4,000 at that time (Kirk, *Portrait of a Profession*, pp.85-90, *passim*). Penelope J. Corfield, *Power and the Professions*, pp.223-34 is generally in agreement with Kirk. Birks, *Gentlemen of the Law* quotes one James Anderton (probably in the 1820s): 'I do not believe that out of the whole number of attorneys in the country, there are two hundred who gain £300 a year by the practice of the common law, and by far the greater part of them not a quarter of that sum, and an attorney in London must have an extensive private common law practice to net him £400 a year after payment of his clerks' salaries and office disbursements' (p.208). Michael Miles's treatment of the earnings of attorney John Eagle over a thirty-two year period is perhaps the best documented treatment of an attorney's earnings ("Eminent practitioners": the new visage of country attorneys c.1750-1800', in *Law, Economy & Society: Essays in the History of English Law 1750-1914*, edited by G. R. Rubin and David Sugarman (Abingdon, Oxon., 1984), pp.470-76). Judy Slinn has documented the rapidly increasing gross annual fees including disbursements paid by the Bank of England to the Freshfield firm from 1797-1825 (*A History of Freshfields* (1984), pp.35-36). Certainly some did very well. Robson, *Attorney* examines the earnings of two attorneys, one of whom had increased his earnings from £560 in 1794 to £2,130 in 1804. As Kirk observed: 'The profession was like a pyramid with a very wide base of men earning just a decent living and not much beyond and tapering upwards to a very high peak' (*Portrait*, p.87).
 99. W. D. Rubinstein, 'The Victorian middle classes: wealth, occupation, and geography', *The Economic History Review*, 2nd ser., 30 (1977), pp.604-08.
 100. Peter H. Lindert and Jeffrey G. Williamson, 'English workers' living standards during the Industrial Revolution: a new look', *The Economic History Review*, 2nd ser., 36 (1983), pp.2-6. The highly charged debate over workers' living standards rarely included figures or discussion about the professions, particularly lawyers. The above is an exception.
 101. The 'salary' did not amount to much. For example, in 1814 Smith received ten guineas each from Brown, Barker and Warner (L.A.O., Smith 11/Firm's Business, Ledger A-B [E] 1814). On the other hand, Warner paid Smith £50 for 1807 (*ibid.*, [B] 1806). Benjamin Jr did not separate these accounts from the regular ledgers.
 102. Smith Sr's legacy from Daniel Douglas is in L.A.O., Daniel Douglas Will, 1793. That money mattered to Benjamin Jr is evidenced by his reaction to the legacy left him by Edward Brown. On 15 January 1823 Smith recorded in his diary that 'Mr Brown in my office all morning settling his will & he gave me an order on Mr Langdale for £5,000 which has gratified me & I hope to use it beneficially & as I ought'. A letter to Smith from Brown on 25 June 1832 'desiring me to discontinue paying interest for his legacy of £5,000' evoked the following from the former: 'O that Piety to God & Goodwill to man may increase with my riches'. Nonetheless, Smith was extremely agitated that no further legacy was forthcoming when Brown died: 'Far from pleased at his [Brown's] manner & find no hint of any legacy to me. Poor old gent. Why did he so repeatedly give me reason to expect it'. (L.A.O., Smith 15/Diary, 7 May 1841).
 103. The *Receipts and Payments* journal (L.A.O., Smith 11/Firm's Business) shows that when the Smith-Worth partnership was established in 1807, Benjamin Smith Jr took three-quarters of the annual net profit; William Worth Sr one quarter; and Worth's son, the clerk, received fifty guineas. This 3:1 ratio continued until 1822 when, with Benjamin Wilkinson as junior partner, it was changed to 2:1. In

1830 it was changed to parity for the partners. This fifty-fifty division of the difference between total receivables and payments constituted each partner's profits. It continued through the Wiles partnership, from 1848 to 1854, when the severely ill Smith withdrew from the firm.

104. What immediately strikes one about Smith's Langdale ledger are the very considerable amounts of money involved. Single transactions - the sales or purchases of stocks/bonds by Langdale or payments or receipts by Smith - were almost always in the hundreds and frequently thousands of pounds sterling. Most of these transactions involved banking deposits or withdrawals, purchase or sale of India, Dutch, Portuguese, or Spanish bonds, consols, reds, Exchequer bills and Dutch guilders.

Exactly how Smith was recompensed for these endeavours is unclear. While he billed his clients variously for services, how he did so for stock purchases is not indicated. The rewards would certainly have been substantial had they been in any way related to the transactional sums. Smith's reliance on Langdale for his own stock purchases was, no doubt, another dimension of their profitable relationship.

105. The stipends varied both annually and with each commission clerkship. Between 1771 and 1800 the elder Benjamin Smith earned more than ten pounds per annum only three times while clerking for the turnpike commission; usually his stipend was between five and ten pounds. Young Benjamin retained the position until 1821, receiving five guineas each year during those two decades (L.A.O., Smith 6/Turnpike Treasurer's Accounts, South East District, 1757-1875, *passim*).

The earnings for clerking for the Folkingham Association were equally nominal. Smith Sr never accepted a stipend, while his son began his clerking by receiving £3 7s.1d. in 1803. Only once, in 1849, did it exceed £11; most of the time it fluctuated between five and nine guineas. In 1857, the year before George Wiles was appointed clerk and treasurer, Smith received £8 9s.2d. (L.A.O., Smith, Folkingham Association for the Prosecution of Felons, I: 1788 to 1820; II: from 1821, *passim*).

Although clerking for the Barnes and Cowley charities similarly netted a meagre stipend, approximately ten to fifteen pounds per annum, doing it then and continuing it into the present embodied the notions of community central to the firm's ethos.

Clerking fees earned from Black Sluice Drainage exceeded those from

the turnpike and prosecution commissions; moreover, they varied considerably each year. Benjamin Sr's stipend in 1784, his first year as clerk, was £23 15s.11d.; his son's in his first year was £95 1s.7d. During the intervening years the sums varied between these extremes. From the 1820s Benjamin Jr generally received between one hundred and two hundred pounds per annum. During the 1840s and early 1850s, when he was especially involved in Black Sluice matters in London, the stipend reflected as much. For the most part it fluctuated between £200 and £300, although in 1851 it soared to £368 15s.3d. (L.A.O./ Black Sluice Internal Drainage Board [hereafter B.S.I.D.B.], Treasurer's Accounts I: 1801 to 1823; II: 1824 to 1850; III: 1851 to 1879, *passim*).

106. L.A.O./B.S.I.D.B. Order Books, 6 (1826-47), 12 March 1847 show that Richard Groome of Henrietta Street, Cavendish Square, London, deputy of Thomas Stirling Mann, Black Sluice commissioner, moved that the commissioners 'taking into consideration all the circumstances concerning the expenses of the Black Sluice Act [of] 1846... do hereby offer to settle accounts with him [clerk Smith] on the basis of the payment of £21,800'. This resolution passed despite some objections; Smith did accept the above sum.
107. The census lists George Wright, 43, a groom and coachman; Philip Harris, 28, a butler and footman; Mary Arnold, 45, a cook; Sarah Old, 33, the Lady's maid; Ann Peach, 23, home maid and Precious Allat, 18, dairy maid.
108. L.A.O., Wills, Benjamin Smith Jr.
109. Daniel Pool uses dollar amounts - \$20 to \$50 to even \$200 (*What Jane Austen Ate and Charles Dickens Knew* (New York, 1994), p.21).
110. R. J. Olney, *Rural Society and County Government in Nineteenth Century Lincolnshire*, History of Lincolnshire, X (Lincoln, 1979), p.43.
111. Although firm ethos is not much addressed in management literature, the way B. Smith and Company does business today appears to mirror Benjamin Smith Jr's *mentalité*. At least, Harry Bowden believed so (personal communication, 14 October 1992).

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