

By J.B. Thomas

Valentines Day, 1:50 am

I'm boring. I admit it. I fit the Certified Public Accountant stereotype. I just wish my life was half as boring as I am. But that's my own fault.

I own Gray Associates, CPAs, an accounting firm. My name is not Gray, it's Matthew. Gray tells potential customers we don't care if their businesses are Angelic, Demonic, Light, Dark, Black, White, Yin, Yang or any of the other antonyms used to describe Good and Evil. No matter how 'gray' their business, they will receive fully audited financial statements in compliance with Generally Accepted Accounting Procedures, or GAAP, and in accordance with AICPA (look it up) guidelines. We also prepare tax returns. Good or Evil, the IRS gets paid.

Vanessa, my Night Office Manager, had set up tonight's meeting with her Vampire Lord who is planning to expand his businesses by building factories in Mexico and Canada. He needs our help to ensure currency translations will be properly recorded and the consolidated statements for the various companies will be correctly stated for his SEC filings.

Ah, Vanessa. Given the nature of my clientele, my office hours are 9-5 daylight and 9-5 nighttime, EST, M-F. When I opened Gray Associates ten years ago I made a commitment to diversity, so a year ago when I needed a new Night Office Manager it was natural to hire a Nighttimer. Vanessa was easily the most qualified of the candidates. Besides being beautiful, and what Lady Vampire isn't, she had gone to night school to enhance her computer skills. She even feigned an interest in accounting during the interview, which, if nothing else, at least demonstrated some manipulative people skills. She seemed excited when I offered her the position. She said she could stop working as a barmaid, one of the traditional career choices for female Vampires, and would have her weekends free. I also pay well and offer a 401k.

The only problems I have with Vanessa are that she's a Vampire and she's a female, which means she's dangerous, tall, slender, gorgeous, seductive, and intelligent. Unfortunately for me, I find intelligence incredibly sexy. If that isn't enough, she dresses to accentuate her assets. Tonight, for Valentine's Day, she was wearing a red blazer with a matching skirt that barely reached below the blazer. A too sheer light pink blouse and dark red stilettos completed the ensemble. The heels made her taller than me, something I'm sure she did on purpose. Her dark brown hair was down to her shoulders in preparation for the wild party she would be attending with her wild friends after the meeting.

I have a bit of a crush on Vanessa.

I could have a lot more than a bit but I'm an Accountant and the numbers just don't add up: 1) I'm mostly Angel and 2) I'm an Accountant. That's boring times two. Vanessa can have anyone she chooses. I'm not even in the lineup she chooses from.

"Good evening, Vanessa. Are we all set for the meeting?"

"All set, Boss. His office called a little while ago to confirm."

"What can you tell me about our potential client?"

"He's the Lord of the most powerful Family in the city. Of course he's very conservative. I'm surprised he's even considering this. Don't expect a quick decision from him."

"Good. Thanks. This shouldn't take long. You'll be out of here in plenty of time to make your party."

"Parties. How about you? Big plans for Valentine's Day?"

"I'll be reading Oman's 'A History of the Peninsular War.'

"Still?"

"Hey, I'm almost done with Volume V. Only two more to go."

Vampires can be impossible to read when they want to be, but Vanessa was making no attempt to hide her feelings. She shook her head and gave me her sad smile, "Boss, I don't understand why you're still single. Oh, wait a second, yes I do. Nuns aren't allowed to get married, are they?"

There is something inherently wrong with a Vampire having a sense of humor.

She stared at me, which always made me hold my breath. And blush.

"You got your hair cut. You're ahead of schedule and it's shorter than usual. What gives?"

"I want to look my best for the potential client. I budget my haircuts to last a certain amount of time. Because this one is early, it has to last longer. So I had them take more off."

She gave me one of her many enigmatic looks. I interpreted this one to be a combination of pity, disgust, and resignation at my hopelessness.

"You are so cheap." At least my interpretation seemed accurate.

"I'm not cheap, I'm..."

"I know, you prefer 'value oriented.' We've had this conversation before."

She walked over and reached for my throat. I stiffened.

"Oh relax. I'm not going to bite you. Maybe." She giggled and flashed her fangs, but all she did was straighten my tie. For propriety's sake I kept my eyes on hers. They were green tonight. I thought her hands quivered a little at my neck, and her eyes were looking back into mine as if she was seeking something.

"You aren't nervous are you, Vanessa? We've interviewed potential clients before."

She stepped away. "No. I'm fine."

Then her computer buzzed. She glanced at her monitor and tapped a key.

"That's them, Boss. I've let them into the parking garage."

"I'll be in my office."

A few minutes later Vanessa opened the door and ushered three Vampires into my office. Two of them glanced around quickly, then backed out and closed the door, leaving me alone with their Lord. He was tall and immaculately groomed, of course, with nothing to indicate his age except his eyes, which weren't young. No surprise considering his status. He sat down across from my desk.

"Good morning." He spoke with a touch of an accent. Not eastern European certainly, maybe French.

"I am Louis Gabriel."

"After the Marshal?" He nodded. Definitely French. Louis Gabriel Suchet was the only Napoleonic Marshal to earn his baton in Spain. Volume IV, for the none of you who are interested.

"Matthew. Why Gray Associates?" I asked.

"We vetted you. Vanessa has told me that you, personally, are Mixed. You're half Angel, one quarter Normal. Your other quarter is a mystery. Care to share?"

"I was hoping you could tell me. Your sources are probably better than mine. I do know there's some additional Angel in that last quarter. I'm over fifty percent."

"You have the wings?"

"Want to see them?"

"Not necessary."

He continued, "Your firm has a reputation for accuracy and, more importantly, discretion that I envy. How do you do it?"

I could reveal some of it. If he was going to give us confidential financial information he had a right to know it would be safe.

"Besides the usual electronic safeguards, all Nighttime businesses have their financial reports and tax returns prepared by Daylight employees. Normals would not work on your statements or filings. All potential Daylight employees are required to sign a confidentiality oath before they interview. You know how seriously the Daylighters take their oaths.

"Doesn't it bother them not to be able to report what they learn to their brethren?"

"It's my worst morale problem. I've lost some good employees because of the moral stress, but the oath is binding post-employment so they won't talk even after they leave."

"What about your Daylight and Normal customers?"

"Sorry, confidential."

"Of course."

"About your Mexican plans. Are you planning on using a maquiladora?"

"What's that?"

"As long as your factory will be exporting its products, you can import materials into Mexico duty free. You can save a lot on taxes and tariffs."

"Sounds good. I'll certainly consider it."

"In both countries, won't you come in conflict with other Families?"

"I don't see how that concerns you."

"If another Family might potentially attack Gray Associates to get your files I'm concerned."

"I see your point, but that is highly unlikely. I think you underestimate Gray Associates' importance to the Nighttime community. When you were vetted, we found several competing firms that make use of your services. Each of them said to destroy you would create so many enemies, Light and Dark, that it would be tantamount to committing suicide, though I'm sure they still try to get their competitors' information from you through infiltration, both electronic and personnel."

"Yes, they do, though not as often as they used to. When we started charging fees for data cleanup and 'bribe resistance' the attempts fell off dramatically."

"Quite so. Let's discuss costs."

I opened a drawer and handed him our rate sheet. He glanced at it briefly.

"This rate is higher than I pay the lawyers I own. What would you charge if I was a Daylighter?"

"The same. I can't play the diversity card if I don't treat all my clients equally."

"Equal opportunity thievery. Not very Angelic."

"Semantics. We're a business. We have expenses. My Nighttime employees are well paid to encourage loyalty. Their oaths are somewhat less effective than the Daylighters'. When they report an attempted bribe, and I can verify it, they get a portion of the 'bribe resistance' fee."

"All right then. Here's what I would like to do. I'll send you my current U.S. files and the business plans for my Mexican and Canadian expansions. How soon can you provide a quote?"

"Depending on the data, we can get you a number by the end of the month."

"Two weeks, then. That will do."

We rose, shook hands, and returned to the outer office to find Vanessa and the two bodyguards had been joined by a fourth Vampire.

"Cheryl, this is my boss. Boss, this is my friend, Cheryl." Cheryl was blonde, and like Vanessa, dressed to kill, a phrase I'm always uncomfortable using when referring to Vampires.

I nodded to Cheryl, then addressed Vanessa, "Please instruct your friend to leave. You know this is a security violation."

"But she's my friend. Don't you trust me?"

"I trust you. You've sworn an oath and you're well paid, but..."

That was as far as I got. I thought I saw a flash of pain in Vanessa's eyes, but if I did it was immediately replaced by anger.

"You...trust...me...because...of...my...oath." Neither tone nor look boded well for me. "Come Cheryl, let's go." Vanessa grabbed her coat and purse and stalked out, closely followed by her friend. At the door Cheryl turned and bared her fangs. This was not a cute flashing like Vanessa's, but a serious showing as in 'I'd like to rip your throat out.' I felt my wings begin to expand as I instinctively began to go into full Angel mode.

"I don't know what she sees in you," she hissed as the door closed behind her. I smoothed my feathers, figuratively and literally. What did she mean by that? But this was not the professional image I wanted Gray Associates to present.

I turned back to the Vampire Lord, "My apologies. I'll have IT scan the office immediately."

He nodded then sniffed.

"I smell blood." He walked toward Vanessa's desk. "What's this?"

There was a white box on the desk. Next to it was a card with 'Matthew' written on the envelope. I opened the box to find a bloody piece of meat surrounded by tissue. The Vampire Lord looked at it, then bent over so his nose was a few inches above it and sniffed again.

"This is the heart of a French Poodle. Judging by the size, either Toy or Miniature. Do you hate French Poodles?"

"I'm genetically incapable of hatred. Angelic and all that. But I do dislike them intensely."

"That might explain it." He seemed almost amused. "Making a gift of the heart of his enemy to the one desired is one way we Vampires show romantic interest. The symbolism is 'your enemy's heart in return for your heart.' Quite romantic, really."

"Vanessa? Interested in me? Sorry, I'm not buying it. She's way out of my league."

"While I totally agree with you, I would caution you to not even pretend to understand Vampire logic, motivations, or emotions. Are we done here?"

"We are. And I apologize again for this...whatever this was."

He chuckled. "I found it ...entertaining." This was a high compliment. Immortals suffer heavily from ennui.

The bodyguards walked out ahead of him. Before closing the door he looked back, "Death to you."

"Death to you, too."

I'm sure millennia ago "Death to you" was meant in earnest. But over the years it had evolved into a polite farewell.

Despite the temptation, I left the card on Vanessa's desk. Until she gave it to me, if she still chose to do so, I had no right to open it. I called IT and returned to my office. I had a lot to think about.

Six hours later I was dozing in my chair when I heard the outer door open. I left my office and found Vanessa, still in her party clothes, by her desk holding the card.

"You didn't read it." As usual, I couldn't read her face. Was it relief? Sadness? Longing?

"Let's go into my office. We need to talk."

"Yes, Boss, we do."

I followed her into my office and closed the door.