

George Washington's Expense Account. By GENERAL GEORGE WASHINGTON and MARVIN KITMAN, PFC. (Ret.). (New York: Simon and Schuster, 1970. Pp. 285. Facsimile of the original expense account filed by Washington, index. \$5.95.)

As a best-selling de-mythologizing spoof of "The Great Man of the Revolution," Marvin Kitman's *George Washington's Expense Account* is a masterpiece of satire which purports to reduce the "Founding Father" to the human level of a man filing his income tax return.

Washington submitted his account for wartime expenses in 1783, and it was published in 1833. For one hundred and forty years the account was generally ignored by historians. Refusing a salary of \$48,000.00, Washington turned in to the comptroller of the treasury an expense account totaling \$449,261.51 for the eight years of the war, including \$27,665.30 to defray the cost of Martha Washington's visit from Mount Vernon to Cambridge, Massachusetts. Also placed on the expense account were the services of Washington's slaves; a large bill for a well-stocked headquarters which included large quantities of Madeira wine; and nights on the town by his staff, dubbed by Kitman the "expense account crowd."

With a steady stream of sparkling humor which is maintained consistently throughout the greater part of the book, Kitman utilizes numerous anecdotes which have been gathered by Washington scholars over the years. To these he adds a combination of fanciful, clever, and sometimes purposefully ridiculous speculations about the meaning of numerous vague entries in the expense account. All of this is calculated to produce one of those books which advertisements usually describe as "you won't be able to put it down." Actually, it principally succeeds in producing a work which approximates the ideal set forth in Kitman's earlier book *The Number One Best Seller*. From a scholarly standpoint, however, it better fits the title of another of his works, *You Can't Judge a Book by Its Cover*.

Kitman credits Washington with being the father of the expense account. He maintains that Washington holds the record for expert expense account writing, having utilized forty-two of the forty-three basic rules of this refined genre.

At the outset of the book Kitman calls attention to five rules of expense account writing: (1) *Omit nothing*; (2) *Be specific on the smaller expenditures and vague on the larger ones*; (3) *Whenever possible, intermingle personal and business expenses*; (4) *Pick up the check for one's associates*; and (5) *Above all, be reasonable. Know*

what the market will bear.

Satirically utilizing these principles, Kitman produces a metamorphosis of the technique of expense account writing into an art for writing a satirical pseudohistory. Thus, he has produced a literary version of the musical *How to Succeed in Business Without Really Trying*. His book would be more aptly entitled "How to Write a Historical Best Seller Without Really Researching."

Space precludes demonstrating how the five basic principles of outstanding expense account writing weave their way mischievously through the book. However, consideration of two of these will serve to illustrate the point: *Omit nothing* and *Be specific on the smaller expenditures and vague on the larger ones*.

First, regarding the principle *Omit nothing*, Kitman says, "When in doubt, charge anyway. Put it on the train to Westport, and see if it gets off." In applying this rule of writing expense accounts to the writing of history, Kitman includes numerous anecdotes about Washington culled over the years by both pro-Washington and revisionist scholars. He brings his ironic prowess to Olympian heights (or perhaps Stygian depths would be more apropos) by including some long-discredited apocryphal stories, often salacious, intended to titillate the uninitiated reader. Thus, he goes into great detail about the absurdly slanderous scandal regarding Washington rowing across the Hudson every night during the summer of 1776 to sleep with a Tory spy named Mary Gibbons. Woven through his analysis are frequent references to the drinking habits of Washington and the "expense account crowd," "The Great Man's" love of horses (said to be akin to the jet set's fixation with sports cars), his incredible stamina as a dancer, and the severity with which he enforced the military code.

Kitman's second principle of expense account writing is *Be specific on the smaller expenditures and vague on the larger ones*. Translated into Kitman's literary technique, this means: be specific on the trivial facts of Washington's role in the Revolution and vague on supporting evidence for the principle thesis of the book. Thus, he draws heavily from Douglas S. Freeman's classic biography, *George Washington*, for details of Washington's life during the revolutionary war, and from W. E. Woodward's *George Washington: The Image and the Man*, but is obtruse in substantiating his implied thesis: namely, that Washington's expense account was exorbitant. In the section entitled "Financial Note," Kitman states that reliable comparisons of currency date back only to 1820. Since Washington struggled with a wide

variety of currencies circulating in the United States, he converted them into "lawful," or coin currencies. Kitman cites Jackson Turner Main's *The Social Structure of Revolutionary America* for a conversion of Spanish dollars into sterling and then glibly passes this off as being useful "for anybody who has access to a computer." A good line; but, more thorough research into sources available about wholesale prices during the revolutionary period would have yielded a more accurate statement of the value of the dollar without invoking the spectre of the omnipresent computer. Finally, Kitman suggests, but does not clearly demonstrate, that Washington was paid in specie at the close of the war rather than in the almost valueless continental currency. This is a critical point, for by April 1781 depreciation had diminished the value of continental currency to a ratio of \$1.00 in coin to \$146.67. Further depreciation followed in the closing years of the war and during the Confederation period.

On balance, Kitman's book is a delightful satire designed for the reader to curl up with on a blustery January evening and relish the frailties of the revolutionary generation. As literature, *George Washington's Expense Account* is calculated to produce the type of belly laugh one derives from a James Thurber story. Nevertheless, Kitman deserves credit for treading on turf scrupulously given a wide berth by professional historians. Perhaps his book will inspire professionals to hazard the quagmire of revolutionary finance, a task almost akin to bushwhacking through the thicket of colonial New Jersey history. Hopefully, a more scholarly analysis of the expense account will be forthcoming as part of the comprehensive study of the public records of the American revolutionary era as suggested by Edward Papenfuss in the September 1971 *Historical Methods Newsletter*.

West Liberty State College
West Virginia

KENNETH R. NODYNE

Cornwallis, the American Adventure. By FRANKLIN and MARY WICKWIRE. (Boston: Houghton Mifflin Company, 1970. Pp. 468. Preface, illustrations, maps, notes, selected bibliography, index. \$10.00.)

Cornwallis? The average American, if he knows the name at all, remembers him only in connection with the British surrender at Yorktown in 1781. What kind of man he was, his military background, what he did after Yorktown, is of no importance.