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American Institute of Accountants

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6-10-1896

## Handwritten letter to Henry A. Niles

T. Cullen Roberts

American Association of Public Accountants

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# American Association of Public Accountants,



\*  
 INCORPORATED UNDER THE  
 LAWS AND STATUTES  
 \*

\*  
 OF THE STATE OF  
 NEW YORK.  
 \*

*Rec'd 6/11  
 Ave*

OFFICERS :

RICHARD F. STEVENS, . . . PRESIDENT.  
 FRANK BROAKER, . . . VICE-PRESIDENT.  
 FRANCIS GOTTSBERGER . . . TREASURER.  
 T. CULLEN ROBERTS, . . . SECRETARY.

SECRETARY'S OFFICE, 56, 58 PINE STREET.

New York, June 10 1896

To a miles by  
 Dear Sir

I am very sorry you should have had the trouble to call and not see me - business audits and investigations have kept me away from N. Y. city. I enclose extracts from the Association's Constitution and By-laws, together with a blank form of application for admission. If you want to see me personally of course I will make out appointment with pleasure, but my work is just now in N. J. and I could not say for a day or two - Your next neighbour and my friend, Mr. Samuel Davies of 45 Broadway or Mr. Broaker the Vice President

of 150 Nassau St.,<sup>rd</sup> Mr Francis Forbeyer  
the Treasurer, 145 Broadway, would  
I can give willingly give you  
any and all particulars of the  
Association outside the District I  
inquire.

I am, dear Sir

Yours faithfully  
H. C. Allen Roberts  
Secretary

Telephone, CORTLANDT 1498.

Cable Address, BROAKMAN, NEWYORK.

Frank Broaker.

Richard M. Chapman.

Broaker & Chapman,  
Public Accountants and Auditors.

Rec'd 6/29

FELLOWS OF THE AMERICAN ASSOCIATION OF PUBLIC ACCOUNTANTS.

150 Nassau Street,

New York,

June 26, 1896.

Henry A. Niles Esqre.,  
50 Broadway,  
City.

Dear Sir:

Are you sufficiently interested in the profession to become a member of The American Association of Public Accountants, which Association relatively occupies the same position to Accountants as does the Bar Association to the Legal Profession?

The objects of The American Association are viz:-

To associate into a society or guild for their mutual benefit and advantage, the best and most capable Public Accountants practicing in the United States, and through such association to elevate the profession of Public Accountants as a whole, and to promote the efficiency and usefulness of members of such society by compelling the observance of strict rules of conduct as a condition of membership, and by establishing a high standard of professional attainments through general education and knowledge and otherwise; and to transact such business as may be necessary and incident to the establishment and conduct of the association for the foregoing purposes.

Your attention is called to the fact that the American Association was incorporated in 1887, and is the largest of its kind in the United States, and the only one in the State of New York consisting exclusively of practicing public accountants.

If you will fill in the enclosed application blank, sign and mail same to me, I can assure you that it will receive my personal attention and be submitted to the Board of Trustees at their next meeting.

The annual dues are \$15.00, and initiation fee is \$25.00. As it is the intention to amend the constitution and By-laws in the near future, it will be advantageous for you to avail yourself now of this opportunity to become a member, and thus become acquainted with the leading reputable accountants of the State.

Faithfully yours,

Frank Broaker

# SCHEDULE.

Form A.

## THE AMERICAN ASSOCIATION OF PUBLIC ACCOUNTANTS.

*Incorporated under the Laws and Statutes of the State of New York.*

### FORM OF APPLICATION FOR ADMISSION AS A MEMBER OF THE ASSOCIATION.

I,.....  
of .....  
hereby apply to be admitted\*.....  
of the Association under the Constitution and By-Laws.

\* An Associate  
or a Fellow.

I have.....

State qualifica-  
tion.  
Article 2.  
Section 5.  
Page 3.

Having read the Constitution and By-Laws, I hereby  
undertake that, if elected\*.....of the  
Association, I will be bound by the same, or any alterations  
which may hereafter, from time to time, be made pursuant  
to law.

\* An Associate  
or a Fellow.

Date,.....

Signature,.....

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RICHARD M. CHAPMAN, . . . TREASURER.  
T. CULLEN ROBERTS, . . . SECRETARY.

*Extracts from the Constitution and By-Laws as amended at a Regular Meeting of the Association held Tuesday, 12th November, 1895 :*

## CONSTITUTION.

### ARTICLE I.

#### NAME.

SECTION 1. The name of the Association shall be "THE AMERICAN ASSOCIATION OF PUBLIC ACCOUNTANTS."

#### OBJECTS.

SEC. 2. The objects of the Association are the elevation of the profession of a public accountant, and the establishment in one body of the public accountants practicing in the United States, and those who may hereafter enter into the business or practice of public accountants hereunder.

SEC. 3. The members shall be divided into two classes, styled respectively "Fellows" and "Associates."

SEC. 4. The Fellows of the Association shall consist of the following persons, viz. :

(1.) All persons who have practiced as public accountants continuously for three years previous to their admission to membership in the Association, upon admission to the Association may be admitted as Fellows by a majority vote of the Board of Trustees, as hereinafter provided.

(2.) All persons who have been Associates of the Association for a period of not less than three years may become Fellows by a vote of the Board of Trustees, subject to the provisions of the By-Laws as hereinafter provided.

SEC. 5. The Associates of the Association shall consist of the following persons, viz. :

(1.) All members, not Fellows, who are clerks in the employment of a public accountant, or who are part of the time so employed and practicing as such.

(2.) All accountants and accountants' clerks now in practice or employment in the U. S. A., and in continuous practice or employment therein for a period of three years prior to July 1, 1895, may be admitted to membership and not be subject to the provisions of these By-Laws as far as regards the qualifications for admission.

## BY-LAWS.

### ARTICLE II.

#### QUORUM.

SEC. 6. Seven active members shall constitute a quorum authorized to transact business at any of the meetings of the Association.

### ARTICLE VI.

#### INITIATION FEES AND DUES.

The following shall be the initiation fees :

SECTION 1. By a Fellow on admission, without becoming an Associate, \$25.00.

SEC. 2. By an Associate on becoming a Fellow, \$15.00.

SEC. 3. By an Associate on admission, \$10.00.

The following shall be the annual dues :

By each Fellow, \$15.00, and by each Associate, \$10.00. Such fee hereinafter styled "The Annual Certificate Fee" shall be due and payable in January of each year, or at the date of a member's election or admission, or beginning to practice, and until payment thereof no annual certificate of membership shall be issued. Such dues to terminate on the 31st day of December of each year, and to be apportioned in the first instance to the end of the fiscal year.

For further particulars apply to the Secretary,

**T. CULLEN ROBERTS,**

WALLACE BUILDING,

56 & 58 PINE ST., NEW YORK CITY.

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