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## It has been thought advisable to form The Certified Public Accountants Association

Frank Broaker

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Frank Broaker, C.P.A.

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*Broaker & Chapman,*  
*Certified Public Accountants,*

FELLOWS OF THE AMERICAN ASSOCIATION OF PUBLIC ACCOUNTANTS.

*150 Nassau Street,*

*New York,* May 5, 1897.

*Rec'd  
May 6/97*

H. W. Niles Esq.,

50 Broadway,

New York City.

Dear Sir:

Replying to yours of to-day's date, The New York State Society of Certified Public Accountants, of which Mr. Haskins is President numbers, we believe, about 17, and as they are continually making advances to the members of The American Association of Public Accountants who are C. P.A's, it has been thought advisable to form The Certified Public Accountants Association, drawing its membership chiefly from the Certified Public Accountants who are now members of The American Association, and so fulfill the requirements of an association of certified public accountants without detracting from the pioneer parent association, which has much useful work still before it.

A great many applications have already been received for

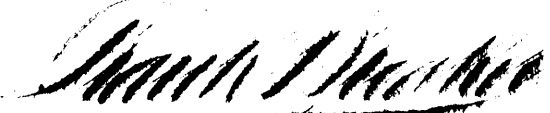
membership in the Certified Public Accountants Association, which will not be limited to the State of New York, but will include Certified Public Accountants in other states as soon as they pass similar laws.

The state of Pennsylvania for instance is on the eve of enacting a similar law, it having been reported favorably by committees of both Houses.

The American Association of Public Accountants will remain the pioneer association and further the interests of accountancy in states who have as yet no legislative recognition for the profession, which an association of certified public accountants could not represent. The Certified Public Accountants Association will be a separate body, constituting a marked degree in The American Association without any tendency to draw away membership from the American Association and so cripple its usefulness. The fee in The Certified Association will be nominal, while the real work will yet be left to the pioneer society, as the one most capable of performing it and paving the way for the development of accountancy in other states, and combating undesirable legislation in this state, while the Certified Association will look to the enactment of legislation favorable to the profession.

In this way each body will be strengthened in its respective purpose and better able to accomplish its ends. The greater number of The American Association have already signed and returned their application with initiation fee of \$1. attached.

Faithfully yours,



(Dict. ~~to~~.)

*P.S. The members of the C.P.A. Association will always retain their membership in the American Association of Public Accountants.*