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**The annual meeting of the American Association of Public Accountants on the 17th instant marks an important epoch for Certified Public Accountants both in this neighborhood and throughout the country**

Franklin Allen

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*Franklin Allen,*  
*Certified Public Accountant, State of New York.*

October 27, 1905

Henry A. Niles, Esq., C.P.A.  
65 Wall St., New York.

My Dear Mr. Niles,

The annual meeting of the American Association of Public Accountants on the 17th instant marks an important epoch for Certified Public Accountants both in this neighborhood and throughout the country. There are now about 400 public accountants represented in 15 State Societies who are Fellows of the American Association. Besides these there are a number of Associate members and Junior accountants in these same societies who are affiliated with us, and in the American Association itself there are now 107 Fellows-at-Large and 27 Associate members. In all there are about 600 accountants now enrolled in the membership of the American Association. This is a gratifying outcome of the efforts that have been put forth in the past year to secure harmonious action among our professional brethren and united all under the National banner of the American Association of Public Accountants.

In my view, one step further in the general interest remains for the Fellows of the American Association who are eligible for membership in the respective State Societies, to take at the present time, and I venture to ask your serious consideration of its propriety in your own case, and to solicit your cooperation along this line. The State Societies should be strengthened in every possible way by numbers, by influence and by money. On them will devolve in the future the oversight and care of all matters in the respective States which will affect our profession either favorably or unfavorably, and each State Society should strive to maintain the highest standard of professional efficiency within its own borders.

Article 3 of the newly adopted Constitution of the American Association is as follows:

State or District Societies.

Section 1. The objects of this Association shall be in no manner whatsoever to regulate or interfere with the management, government or organization of any of the State or District Societies belonging to it, except as to the proper observance of this Constitution and By-laws relating to the election of delegates and alternates from such societies to the regular or special meetings of this Association, to the payment of annual dues by such societies to this Association and as to the procedure governing the consideration of proposed amendments to the Constitution or By-laws of this Association or to any matter that may require to be brought before a regular or special meeting thereof.

Take our own State of New York, as an illustration:  
Of 107 Fellows-at-Large, who are members of the American Association  
29 are Fellows also of the N.Y. State Society of C.P.A.  
40 Fellows are not yet N.Y. State Society members. 38 of  
these have offices in N.Y. City, 1 in Syracuse, 1 in Buffalo.  
38 Fellows are located in 16 other States. About half of  
107\_\_\_ these are members of their State Societies respectively.

I therefore make this appeal to you as one of the 40 immortals in New York State to now signify your willingness to join the N.Y. State Society of Certified Public Accountants, and if you are so minded you can use the accompanying application for membership, and it goes without saying that if entrusted to me, it will give me great pleasure to propose you as a member.

Permit me to add, that if you take this action, you are at liberty to continue, or not continue, as you choose, as a Fellow-at-Large of the American Association. If you continue as a Fellow-at-Large your annual dues to the American Association will be, as before, \$10.00. If you become a member of the N.Y. State Society, you need pay no dues to the American Association, if you so notify our Secretary, for you will still remain one of its Fellows by virtue of membership in the State Society.

I have no desire to reduce the number of Fellows-at-Large of our Alma Mater, for I was elected on the 17th of October a member of the new Board of Trustees as a representative of the Fellows-at-Large of the American Association of Public Accountants, and I shall hope to remain ever loyal to them and to their interests, but the Union of all Societies having been decreed, I can foresee that the field of action of the Mother of us all must necessarily decrease in local matters and the State Societies' necessarily increase.

The sphere of the American Association becomes greatly enlarged in National matters and in securing C.P.A. legislation in States where our profession is not now legally recognized.

In evidence of the changed situation consummated on October 17th I take pleasure in informing you that Mr. Frank Breker, holder of Certificate No. 1 granted under the New York State Law of 1896, who has heretofore resisted all attempts to have him join the New York State Society of Certified Public Accountants duly authorized me on October 21 to propose him as a member of the State Society.

Sincerely hoping that many of the 40 who have stood apart as he has and especially that you yourself may now be like-minded with him, is the object of this communication, and I respectfully solicit its favorable consideration by you.

Fraternally yours

A handwritten signature in cursive script, appearing to read "William Allen". The signature is written in dark ink and is positioned to the right of the typed text "Fraternally yours".

NEW YORK STATE SOCIETY OF  
Certified Public Accountants.

**APPLICATION FOR MEMBERSHIP.**

I.....  
*a Certified Public Accountant, having an office for the transaction of business at*  
.....  
*City of*.....*State of New York, and*  
*holding Certificate No.*.....*from the Regents of the University of*  
*the State of New York, Dated,*.....*19*     *hereby*  
*apply for membership in the New York State Society of Certified Public*  
*Accountants.*

*I agree that, if admitted to membership in this Society, I will*  
*endeavor to promote the purposes of its Institution and observe its By-Laws.*

No. ....

*APPLICATION OF*

*Approved* .....

*19* .....

*Committee on Admission.*

*19* .....

*Sec'y Board of Directors.*