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1888

Constitution and By-Laws

American Association of Public Accountants

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THE AMERICAN ASSOCIATION
OF
PUBLIC ACCOUNTANTS.

INCORPORATED UNDER THE LAWS AND STATUTES OF THE
STATE OF NEW YORK.

CONSTITUTION
AND
BY - LAWS.



NEW YORK :
JOHN POLHEMUS, Printer and Mfg. Stationer.

1888.

THE AMERICAN ASSOCIATION OF PUBLIC ACCOUNTANTS.

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

Date of Incorporation, August 20. 1887.

Organized. February 16. 1888

President, - - - JAMES YALDEN, New York.
Vice-President, - JOHN HEINS, Philadelphia.
Secretary, - - - JAMES T. ANYON, New York.
Treasurer, - - - WILLIAM H. VEYSEY, "

COUNCIL.

JAMES T. ANYON, New York.

LOUIS M. BERGTHEIL, New York.

WILLIAM CALHOUN, New York.

GEORGE H. CHURCH, New York.

JOHN HEINS, Philadelphia.

MARK C. MIRICK, New York.

RODNEY McLAUGHLIN, Boston.

C. H. W. SIBLEY, New York.

WILLIAM H. VEYSEY, New York.

WALTER H. P. VEYSEY, New York.

JAMES YALDEN, New York.

OFFICES: EQUITABLE BUILDING,

Room 51, 6th Floor.

No. 120 Broadway,

New York City

LIST OF MEMBERS.

April 1888.

FELLOWS.

ANYON, JAMES T., 120 Broadway, New York City.
BAGOT, THOMAS, 5 Beekman St., New York City.
BERGTHEIL, LOUIS M., 35 Pine St., New York City.
BLACKMAN, W. R., 117 New High St., Los Angeles, Cal.
BRADBURY, HORACE D., 40 Water St., Boston, Mass.
CALHOUN, WILLIAM, 16 Exchange Place, New York City.
CHURCH, GEORGE H., 45 William St., New York City.
COX, JAMES, 51 New St., New York City.
FORBES, ALEXANDER, 117 New High St., Los Angeles, Cal.
FRANCIS, JOHN W., 1020 Arch St., Philadelphia, Pa.
HASKINS, C. W., 86 Wall St., New York City.
HEINS, JOHN, 141 So. 4th St., Philadelphia, Pa.
KELLY, HENRY, 923 Walnut St., Philadelphia, Pa.
MIRICK, MARK C., 59 Liberty St., New York City.
MCLAUGHLIN, RODNEY, 28 State St., Boston, Mass.
MUNRO, R. F., 45 Broadway, New York City.
NOBLE, ERIC M., 1326 F St., Washington, D. C.
PIPER, HENRY A., 40 Water St., Boston, Mass.
SIBLEY, C. H. W., 38 Park Row, New York City.
STEVENS, RICHARD F., 1 Montgomery St., Jersey City, N. J.
TATE, H. M., 99 Nassau St., New York City.
VEYSEY, WILLIAM H., 31 Nassau St., New York City.
VEYSEY, WALTER H. P., 31 Nassau St., New York City.
YALDEN, JAMES, 11 Pine St., New York City.

ASSOCIATES.

BROOKS, WILLIAM M., 11 Pine St., New York City.
DONNELLY, GEORGE W., 11 Pine St., New York City.
GRAY, CHARLES, 120 Broadway, New York City.
HOUSTON, T. SNOWDEN, 141 So. 4th St., Philadelphia, Pa.
LEWIS, RICHARD, 45 William St., New York City.
WHELAN, KINGSTON G., 141 So. 4th St., Philadelphia, Pa.
YALDEN, LOUIS, 11 Pine St., New York City.

CERTIFICATE OF INCORPORATION.

STATE OF NEW YORK, }
City and County of New York. } ss.:

Be it known, that we :

ROBERT L. FABIAN of New York City;
JAMES YALDEN, do.
WM. CALHOUN, do.
WALTER H. P. VEYSEY, do.
MARK C. MIRICK, do.
CHARLES H. W. SIBLEY, do.
RODNEY McLAUGHLIN of Boston, Mass.,
JOHN HEINS of Philadelphia, Penn.,

being persons of full age and citizens of the United States, and the majority being also citizens of the State of New York, desiring to associate ourselves for social and benefit purposes, do hereby certify in writing, as follows, to wit :

First.—That the name or title by which such society shall be known in law is

“THE AMERICAN ASSOCIATION OF PUBLIC ACCOUNTANTS.”

Second.—The particular business and object of such society is 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 an association for the foregoing purposes.

Third.—The number of trustees, directors or managers to manage the same shall be eight, and the names of the trustees, directors or managers for the first year of its existence are as follows, viz. :

Robert L. Fabian, James Yalden, Wm. Calhoun, Walter H. P. Veysey, Mark C. Mirick, Charles H. W. Sibley, Rodney McLaughlin, and John Heins.

Fourth.—The district in which the principal office of such company or association shall be located is in the City, County and State of New York.

In testimony whereof we have made and signed the foregoing certificate this twentieth day of August in the year one thousand eight hundred and eighty-seven.

(Sig'd)

J. YALDEN,
JOHN HEINS,
WALTER H. P. VEYSEY,
M. C. MIRICK,
C. H. W. SIBLEY,
ROBT. L. FABIAN,
WM. CALHOUN,
RODNEY McLAUGHLIN.

STATE OF NEW YORK, }
CITY AND COUNTY OF NEW YORK, } ss.:

I, Charles Donohue, Justice of the Supreme Court of the State of New York, certify that the foregoing certificate has been submitted to, and examined by me, and is properly drawn and signed, and that the same is in conformity with the constitution and laws of this State, and that the purpose for which the society or club is to be incorporated is not repugnant to any statute of this State, or prohibited thereby; and the

same is hereby approved and the filing of this certificate consented to.

In testimony whereof, I have hereunto set my hand this 20th day of September, A. D. 1887.

(Signed.)

C. DONOHUE.

STATE OF NEW YORK, }
CITY AND COUNTY OF NEW YORK, } ss.:

I, James A. Flack, Clerk of the said City and County, and Clerk of the Supreme Court of the said State for said County, do certify that I have compared the preceding with the original certificate of incorporation of the American Association of Public Accountants on file in my office, and that the same is a correct duplicate therefrom, and of the whole of such original.

Indorsed, filed and recorded, 20th Sept., 1887.

In witness whereof, I have hereunto subscribed my name and affixed my official seal, this 20th day of September, 1887.

(Signed.)

JAMES A. FLACK,

[SEAL.]

Clerk.

STATE OF NEW YORK, }
OFFICE OF THE SECRETARY OF STATE, } ss.:

I have compared the preceding with the duplicate original certificate of incorporation of the American Association of Public Accountants, with acknowledgments thereto annexed, filed and recorded in this office on the twenty-second day of September, 1887, and do hereby certify the same to be a correct transcript therefrom, and of the whole of the said duplicate original.

Witness my hand and the seal of office of the Secretary of State, at the City of Albany, this 22nd day of September, one thousand eight hundred and eighty-seven.

(Signed.)

FREDERICK COOK,

[L. S.]

Secretary of State.

BY-LAWS

I.—TITLE AND OBJECTS OF ASSOCIATION.

1. The name of the Association shall be "The American Association of Public Accountants." Title.

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. Objects of the Association.

II.—MEMBERS.

3. The members of the Association shall consist of the incorporators of the American Association of Public Accountants, and of such other accountants as co-operated with them in organizing said Association, and shall subscribe to the Constitution and By-Laws of said Association. Original Members.

4. The members shall be divided into two classes, styled respectively "Fellows" and "Associates"; the fellows to have the right to use the letters "F. A. A.," and the associates to have the right to use the letters "A. A. A." to designate their degrees of membership respectively. Fellows and Associates.

5. The fellows of the Association shall consist of the following persons, viz.: Qualification of Fellows.

(1.) The original incorporators of the Association and those who become members by co-operation and subscription to the Constitution and By-Laws as stated in the third By-Law.

(2.) 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 Council, as hereinafter provided.

(3.) 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 Council, subject to the provisions of the 18th Article of its By-Laws.

Qualification of Associates.

6. The associates of the Association shall consist of the following persons, viz.:

(1.) All persons who obtain a certificate of their having passed the final examination hereinafter provided for, and

(2.) All members, not fellows, who on 1st of January, 1888, were clerks in the employment of a public accountant and thence up to the time of applying to be admitted associates have been continuously in the employment of a public accountant, or who have been part of the time so employed and part of the time practicing as such.

III.—THE COUNCIL.

Management vested in a Council.

7. The management and superintendence of the affairs of the Association shall be vested in a Board of Trustees, Directors or Managers hereinafter termed "The Council," who shall elect and appoint the Secretary, Treasurer, and all others, officers and servants of the Association, with right to remove them from time to time, and also to determine their duties, salaries and remuneration. Generally the Council shall exercise all powers requisite for the purposes of the Association, subject only to the control and regulation of any general meeting of the Association. Nothing done by the Council shall be invalid or be illegal in consequence of there being any vacancy in the Council at the time of such act or proceeding being done or taken.

Constitution of The Council. Election and Retirement.

8. The Council shall consist of eleven members of the Association, two of whom shall be the President and Vice-President of the Council. It shall be divided into three classes,

said classes to be determined by lot, at the first meeting of the Council after organization. The first class, consisting of four members, shall hold office until the annual meeting of the Association provided for in the year 1889. The second class, consisting of four members, shall hold office until the annual meeting of the Association provided for in the year 1890. The third class, consisting of three members, shall hold office until the annual meeting of the Association provided for in the year 1891. The members elected at each of the annual elections to fill the vacancies in the numbers of the Council shall hold office three years, subject to the exigencies hereinafter provided for, and the term of office of a member of the Council shall be for three years, and shall be considered as one term, whether filled by one person or by a person elected as his successor, as hereinafter provided.

Members of the Council shall be elected at the times and in the manner hereinafter provided, by the members of the Association, either present or voting by proxy.

The following members of the Association shall be the first members of the Council and shall retain office until the annual meeting of 1889, when the foregoing mode of retirement goes into operation, viz.:

JAMES T. ANYON,	New York.
LOUIS M. BERGTHEIL,	"
WILLIAM CALHOUN,	"
GEORGE H. CHURCH,	"
JOHN HEINS,	Philadelphia.
MARK C. MIRICK,	New York.
RODNEY McLAUGHLIN,	Boston.
C. H. W. SIBLEY,	New York.
WILLIAM H. VEYSEY,	"
WALTER H. P. VEYSEY,	"
JAMES YALDEN,	"

9. Candidates for election on the Council shall be nominated in writing by two members and all nominations accompanied by a written intimation of each candidate's willing-

Members of
Council—how
elected.

ness to serve with the Council, twenty-one clear days prior to the second Tuesday after the first day of March, providing always that all retiring members of Council shall be eligible for re-election and shall be deemed duly nominated unless notice from any retiring member shall have been received to the contrary.

Vacation of Office of Member of Council.

10. The office of a member of Council shall be vacated:

(1.) By his ceasing to be a member of the Association, or exclusion, or suspension for any period from membership; or

(2.) By his absence for three consecutive months from the meetings of Council without good and sufficient reason satisfactory to the Council; or

(3.) By his bankruptcy, or insolvency, or suspending payment, or compounding with his creditors; or

(4.) By his being declared lunatic, or becoming of unsound mind; or

(5.) By the acceptance by the Council—and not till then—of his resignation, and any vacancy in the Council so occurring or arising from death shall be filled for the unexpired portion of the vacating member's term of office by the Council at a meeting specially called for that purpose.

Removal of Member of Council.

11. Any one or more members of Council may be removed from office at any time by resolution passed by two-thirds of the members present at a special meeting of the Association called for that purpose, and such special meeting may, by resolution passed by a majority of the votes of those present, elect another qualified person for the remainder of the term of the removed member's office.

IV.—PROCEEDINGS AND POWERS OF THE COUNCIL.

Meetings, Quorum, etc., of Council.

12. The Council shall meet at the offices of the Association on the first Tuesday after the first of each month, or at such other times and places as they may determine, and at any time a Meeting of Council may be called by order of the President or Vice-President, or at the request of three members of the Council. The President, and in his absence the

Vice-President, and in the absence of both a member selected from those present, shall preside at all meetings of Council, and the President of the meeting shall, in the case of equality of votes, have a second or casting vote. Six members shall constitute a quorum for the transaction of business, and the Council may, subject to those By-Laws, appoint Committees, fix the quorum thereof, and delegate any of their powers to such committees, and lay down rules for regulating the proceedings thereof, and the President and Vice-President shall be *ex officio* members of all committees.

13. Seven clear days notice of a meeting of Council shall be given to each member, mailed to him at his usual or last known address, and such notice shall, as far as practicable, contain a statement of the business to be transacted at such meeting, and the names of any candidates for admission to membership of the Association.

Notice of Meetings of Council.

14. At its first meeting after each annual meeting of the Association, the Council shall elect a President and Vice-President of the Association, who shall respectively hold their offices for one year after such election, or until their successors are elected, and any vacancy arising in either of these offices shall be filled at the next meeting after such arises for the remainder of the term thereof.

Election of President and Vice President.

15. All moneys payable to the Association shall be paid to the Treasurer of the Association and by him deposited in a bank designated by the Council, and all moneys payable by the Association shall be paid by checks signed by the Treasurer, and countersigned by the Secretary, it being hereby provided that nothing herein contained shall prevent the Council from placing in the hands of the Treasurer or other officer such sum or sums as may be necessary to meet salaries or pay current expenses.

Receipts and Payments.

16. The Council may invest in such securities, as they may from time to time determine, all funds of the Association not required for the ordinary purposes of the Association. Such securities to be taken in the names of any two or more members of the Council in trust, and the Council may from time to time borrow money temporarily and pay interest thereon.

Investment and employment of funds.

Library, Lec-
tures and
Prizes

17. The Council may, with the consent of a general meeting, employ any part of the funds of the Association in the establishment of a library, and in the payment of lectures, or the awarding of prizes, or the foundation of scholarships or exhibitions in connection with the subjects of the examinations conducted or held by the Association, as well as for any other general purposes of the Association.

V.—ELECTION, ADMISSION, ETC., OF MEMBERS.

Admission and
Election of
Members.

18. The admission and election of members shall be determined by the Council, who may in their absolute discretion by resolution passed by a majority of the members present and voting refuse to admit or elect any person to either degree of membership, whom they may deem unfit and unsuitable; or suspend for future consideration any application for admission for such time as they may deem desirable; the Council being hereby empowered to dispense with any of the requisites hereinbefore or hereinafter laid down as required in regard to the qualification of candidates for admission and election to either degree of membership; as also to readmit to membership any person who has ceased to be a member of the Association by resignation, provided satisfactory causes for such resignation and readmission be submitted to them.

Entrance Fee
payable by
Members.

19. Every person on his admission or election to a degree of membership of the Association shall pay an entrance fee as hereinafter provided to the Council, and until payment thereof he shall not be entitled to become or be a fellow or associate of the Association, and failure to pay the same within one month after notice given him by mail shall nullify his admission and election and his right to become a member shall cease. The following shall be the entrance fees payable after the commencement of these By-Laws, viz.:

(1.) By a fellow on admission, without becoming an associate, \$100.00, one-half on admission and \$50.00 on call of Council after two months.

(2.) By an associate on becoming a fellow, \$75.00; \$25.00 payable on admission, and balance on call of Council, at any time after two months.

(3.) By an associate on admission, \$25.00.

20. The Council in every January or at any other time, and in such manner as they may deem reasonable, shall satisfy themselves that every member either continues to practice as a public accountant or continues in the employment of a public accountant, and on being so satisfied shall issue to such member a certificate of membership, for which there shall be paid to the Council by each fellow \$25.00 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. The Secretary shall keep a register of the members of the Association, which shall contain their business addresses.

Annual Certificate Fee.

21. Notwithstanding anything in the foregoing By-Laws, the annual certificate fees for 1888 shall be deemed to become due and payable the day after the adoption of these By-Laws, and all certificates of membership already issued shall cease to be in force after December 31st, 1888.

1888 Annual Certificate Fees.

22. No member of the Association practicing as a public accountant in partnership with any person not a member of the Association under the title of a firm, shall use after the title of that firm the initials "F. A. A." or "A. A. A."

Restriction as to use of distinctive initials or title.

23. If any person while he is a member of the Association,

Exclusion or Suspension from Membership.

(1.) Violates any of the fundamental rules or By-Laws of the Association applicable to him; or

(2.) Is convicted of felony, or misdemeanor, or is finally declared by any court of competent jurisdiction to have committed any fraud; or

(3.) Is held by the Council on the complaint of any person aggrieved whether a member or not to have been guilty of any act or default discreditable to a public accountant; or

(4.) Is adjudged bankrupt, or individually or as a partner makes an assignment for the benefit of creditors, or under any deed or document has his estate placed in liquidation for the benefit of creditors or makes any arrangement for payment of a composition to creditors; or

(5.) Being in practice as a public accountant enters into, or begins to follow any other business or occupation not, in the opinion of the Council, incident to, or consistent with that of a public accountant ; or

(6.) Fails to pay any subscription, or other sum payable by him to the Association under these By-Laws for three months after the same has become due,

He shall be liable to be excluded from membership, or to be suspended for any period not exceeding two years from membership, by a resolution of the Council specially convened for that purpose with notice of the object and opportunity given to the member complained against being heard, at which meeting there shall be present not less than three-fifths of the members of Council and for which exclusion or suspension there must be a majority of not less than three-fourths of those present and voting—it being always within the powers of the Council to recall, rescind, or modify any resolution for exclusion or suspension at a meeting similarly called and by a like majority as before provided for in this By-Law. Notice of any resolution for exclusion or suspension shall forthwith be sent to the person affected thereby.

Fundamental
Rules of As-
sociation.

24. The following shall be deemed fundamental rules of the Association, viz. :

(1.) No member shall allow any person not being either a member of the Association or in partnership with himself as a public accountant, to practice in his name as a public accountant.

(2.) No member shall directly or indirectly pay to an attorney, broker, or agent any portion of his professional charges, nor receive, nor accept any portion of the fees of any attorney, broker or agent, who may be concerned in any professional work in which such member is engaged.

VI.—EXAMINATIONS.

Election of Ex-
amination
Committee.

25. The Council at their first meeting after the adoption of these By-Laws and at the first meeting after each annual meeting shall appoint an Examination Committee for the ensuing year consisting of not less than three members in ad-

dition to the President and Vice-President, three of whom shall always form a quorum, which Examination Committee, by itself or with the assistance of examiners to be appointed by the Council as hereinafter provided for, shall conduct the preliminary and final examinations, and in relation thereto besides the ordinary powers and duties hereby conferred shall have such further powers and duties as may be delegated to them by the Council.

26. The Council may from time to time appoint competent persons as examiners to assist the Examination Committee in conducting the examinations, and such examiners shall hold office for one year and be eligible for re-election, but the Council may at any time remove any examiner by a resolution passed by a majority of two-thirds of the members present and voting. Each examiner shall receive such remuneration from the funds of the Association as the Council may direct.

Appointment of
Examiners.

27. The preliminary and final examinations shall be held as often and at such times and places as the Council may direct, and shall be conducted by the examiners appointed as before provided personally. One member at least of the Council shall preside in the examination room on each day of the examination; and all examinations may be wholly written or wholly oral, or partly both, as the committee may determine.

Places and
times of Pre-
liminary and
Final Exami-
nations.

28. The preliminary examination shall embrace the following subjects, or such part thereof as the Council may direct, viz.:

Subjects of Pre-
liminary Ex-
amination.

- (1.) English Composition.
- (2.) Arithmetic.
- (3.) Geography.
- (4.) History of the United States of America.
- (5.) One or more of the following subjects, viz.: Euclid [first four books]; Algebra [to and including quadratic equations]; Elementary Latin; French; German; Spanish.

29. The final examination shall be purely professional, embracing a knowledge of the theory and practice of accounts, and generally involving the experience of a public accountant's practice.

Subjects of Fi-
nal Examina-
tion.

Notice by Candidates for Examination.

30. Candidates at least fourteen days before each Examination, at which they desire to present themselves, shall give written notice to the Council of their intention so to do, and at the same time pay the examination fee of five dollars for each of such examinations.

Candidates for Final Examination to serve three years with Public Accountant.

31. No person shall be allowed to present himself at the final examination hereunder, unless he has served for three years at the least as a public accountant's clerk (satisfactory evidence of which must be supplied to the Council), or in the opinion of the Council he may be otherwise qualified, and every person not otherwise entitled to be admitted hereunder shall pass the final examination before he can be admitted a member of the Association.

Report by Examination Committee.

32. The Examination Committee shall report to the Council the result of each examination, and a certificate signed by the President or Vice-President and two members of the Council and countersigned by the Secretary shall be issued to every person who has passed such examination.

VII.—MEETINGS OF THE ASSOCIATION.

Annual Meeting.

33. The Annual Meeting of the Association for transacting ordinary business, viz.: for the election of members of Council and Auditors; for receiving and adopting the annual accounts with the Auditors' report, and a report from the Council, and generally the transacting of all competent business, shall be held in the city of New York on the second Tuesday after the first day of March, 1889, and every subsequent year, and if not then the Council shall designate a day when the same shall be held.

Special Meeting.

34. A Special Meeting of the Association shall be called by the Council on receipt of a written requisition signed by at least ten members, in which the object of such meeting is stated, or a Special Meeting may be called at any time by the Council; and for all such meetings 14 clear days' notice thereof shall be given to each member by mail.

Notice of Motion to be given.

35. Notice of motion for any business before the Annual Meeting, not relating to the ordinary business thereof, must be given to the Council not less than 21 days before the date of meeting.

36. Notices of meetings shall be sent by the Council not less than 14 days prior to each meeting, to every member at his registered address, stating the place, day and hour of meeting, and in the case of a Special Meeting the business to be transacted thereat.

Notice of Meetings to be given.

37. At all meetings of the Association, the President, and in his absence the Vice-President, and in the absence of both one of the members of Council present, whom failing, one of the members present, shall preside, and ten members shall be required to form a quorum.

Chairman of Meetings.

VIII.—AUDIT.

38. At the first General Meeting under these By-Laws, and at each Annual Meeting of the Association thereafter, two of the members shall be elected as Auditors, whose term of office shall expire at the next annual meeting thereafter. They shall be eligible for re-election, and shall receive such remuneration (if any) as the Council may fix.

Election of Auditors.

39. The accounts of the Association, as from the date of its registration to the end of the first year, shall be audited by the first Auditors, and their report shall be made at the first Annual Meeting. The subsequent annual accounts shall be delivered to the Auditors ten days before each annual meeting, whose report thereon shall be filed with the Council five days at least before the date of the meeting.

Duties of Auditors.

IX.—SECRETARY.

40. All resolutions and proceedings of meetings, whether of the Association or of the Council, or of any Committees thereof, shall be entered in proper books kept by the Secretary, and the minutes of all such meetings shall be sufficient and conclusive evidence of the facts therein stated. The Secretary shall conduct all correspondence relating to the Association, shall issue all notices of meetings, shall have charge of the seal, and perform all duties pertaining to the office of Secretary.

Duties of Secretary.

X.—MISCELLANEOUS.

Election of Inspectors for counting vote for Election of Members of Council.

41. At each Annual Meeting the Chairman, before proceeding to the ordinary business thereof, shall nominate two members of the Association as Inspectors to receive the voting papers relating to the election of members of the Council, whose duty it will be to count the vote and before the close of the meeting report to the Chairman the whole number of voting papers cast and the number each candidate has received; whereupon the Chairman shall, according to the number of members of Council to be elected, declare those duly elected who have received the highest number of votes in their order.

Power to Alter, Amend, Suspend, etc., By-Laws.

42. These By-Laws may be altered, amended, suspended and repealed, and new By-Laws may be made and added, at any Annual Meeting or at any Special Meeting called for the purpose, provided that all notices calling such meeting shall set forth in detail the alterations or amendments proposed to be made, the By-Laws to be suspended or repealed, or the new By-Laws proposed to be added.

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*

* An Associate or a Fellow.

of the Association under the Constitution and By-Laws.

I have

State qualifications required by By-Laws¹

[Here state Qualifications required by By-Laws.]

Having read the Constitution and By-Laws, I hereby undertake that, if elected*

of the *An Associate or a Fellow.

Association, I will be bound by the same, or any alterations which may hereafter, from time to time be made, pursuant to law.

Date,

Signature,

FORM B.

THE AMERICAN ASSOCIATION OF PUBLIC ACCOUNTANTS.

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

ANNUAL CERTIFICATE OF MEMBERSHIP.

Year 18

No.

This is to certify that

of

*An Associate
or
a Fellow

is*

of the Association.

Given under the Seal of the American

Association of Public Accountants,

this day of

18

Date of Admission of Member,

} Members of
} the Council.

Secretary,

This Certificate expires December 31, 18

FORM C.

THE AMERICAN ASSOCIATION OF PUBLIC
ACCOUNTANTS.

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

EXAMINATION CERTIFICATE.

This is to certify that

of

*Preliminary
or Final.

passed his*

Examination to the

satisfaction of the Examination Committee of the Association,

on the

day of

18

Given under our hands this

day of

18

President.

} Members of
{ the Council.

Secretary,

We, the undersigned, being original incorporators of the American Association of Public Accountants, or accountants who have cooperated with the incorporators in organizing said Association, and all being entitled to be styled "Fellows," do hereby acknowledge having read the foregoing Constitution and By-Laws, and do subscribe and undertake to be bound by the provisions of the same, or of such as may hereafter from time to time be made pursuant to the Laws and Statutes of New York State.

(Signed)

J. YALDEN, New York City,
 JOHN HEINS, Philadelphia,
 JAMES COX, New York City,
 WM. H. VEYSEY, New York City,
 WALTER H. P. VEYSEY, New York City,
 LOUIS M. BERGTHEIL, "
 WM. CALHOUN, "
 R. F. MUNRO, "
 GEO. H. CHURCH, "
 HENRY KELLY, Philadelphia,
 M. C. MIRICK, New York City,
 JAS. T. ANYON, "
 JOHN W. FRANCIS, Philadelphia,
 THOMAS BAGOT, New York City,
 RICHARD F. STEVENS, Jersey City, N. J. *Admitted 4-3-38*
 R. McLAUGHLIN, Boston,
 HENRY A. PIPER, "
 HORACE D. BRADBURY, Boston,
 C. H. W. SIBLEY, New York City,
 HENRY M. TATE, "
 C. W. HASKINS, "

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