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**Confidential Letter from "HAN" [Henry A. Niles] to W. B. Brockway, Comptroller, Berlin Mills Company, Portland, Maine, Re: Information on the Maine Board of Accountancy and its Connection With Holman's National School of Accountancy.**

Henry A. Niles

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New York, May 7, 1917.

CONFIDENTIAL.

Mr. W. B. Brockway,

Comptroller, Berlin Mills Company,

Portland, Maine.

Dear Mr. Brockway,

The American Institute of Accountants would like to have some information in regard to the Maine Board of Accountancy and its connection with the Holman's National School of Accountancy, and has asked me if I have any information regarding this matter.

I hesitate to say very much about it, knowing that three of your assistants passed through this school and have also received C. P. A. certificates from the State of Maine, and before giving such information as I have, or making an attempt to obtain any further data, I should like to know whether or not you care to have me give the information. If you think it wise to do so, then I should be glad to have any additional information that you may have.

If you decide in favor of giving the Institute the information, I think that, before doing so, we should obtain the full and complete approval of Mr. Brown. No matter what was done, I do not think that either you or I would have any further connection with the matter, though, of course, one never can tell, and, while I would like to give the Institute the information, nevertheless, I do not want to do anything which might, later on, be disapproved of by either Mr. Brown or you.

Yours truly,

HAN-B

W. B. Brockway