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American Institute of Accountants

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Letter from Carl H. Nau, President, American Institute of Accountants, to Members of the American Institute of Accountants Re: Amendments of Constitution and By-Laws Adopted at Annual Meeting Held in Washington, DC, September 21, 1920.

Carl H. Nau

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American Institute of Accountants

INCORPORATED UNDER THE LAWS OF THE DISTRICT OF COLUMBIA

1 Liberty St., New York
September 27, 1920.

To the Members of the American Institute of Accountants.

Gentlemen:-

At the annual meeting of the American Institute of Accountants held in Washington, D. C., September 21, 1920, several amendments of the constitution and by-laws were adopted.

Under the provisions of Article VI, Section 1 of the constitution of the Institute it is provided that before becoming effective amendments of the constitution or by-laws shall be submitted for a mail vote of the entire membership, and when approved in writing by a majority thereof shall be declared by the president to be effective.

Among the amendments adopted by the meeting in Washington was a change in the amount of dues payable by members. This amendment is of vital importance to the Institute, and I therefore earnestly request that you cast your vote immediately on the enclosed ballot form. Absence of a vote in the negative is not affirmative. There must be actual ballots from a majority of the membership in favor of any amendment to make it effective.

Yours sincerely,

CARL H. NAU

Unsigned Ballots will not be counted

American Institute of Accountants

REFERENDUM BALLOT

on amendments to the constitution and by-laws adopted at the annual meeting of the American Institute of Accountants, September 21, 1920.

(Constitution, Article VI, Section 1. Amendments to the constitution or by-laws of the Institute shall be made only at the annual meeting thereof and by a two-thirds vote of the members present, but before becoming effective shall be submitted for a mail vote to the entire membership of the Institute; and when approved in writing by a majority thereof shall be declared by the president to be effective. . . . Mail ballots shall be valid and counted only if received within sixty days after mailing ballot forms from the office of the Institute.)

In voting on the following questions place in the space opposite the "yes" or "no" a cross indicating your vote on each subject. Sign and place the ballot in enclosed stamped and addressed envelope and mail promptly to the American Institute of Accountants, 1 Liberty Street, New York.

QUESTION NO. 1.

Shall the constitution, article II, section 2, be amended by adding the following:

"(d) Accountants in practice who shall present evidence of preliminary education satisfactory to the board of examiners, who shall have been in practice on their own account or in the employ of a practising accountant for not less than ten years, one year of which shall have immediately preceded date of application, who shall be recommended by the board of examiners after examination and elected by the council."

YES	
NO	

QUESTION NO. 2.

Shall the constitution, article III, section 3, be amended as follows:

After the word "secretary" on the first line add "of the Institute."
As amended the section would then read:

"Section 3. The council shall elect a secretary of the Institute who shall also act as an executive officer under the direction of the council. The secretary may be chosen from without the membership of the Institute but he shall have the privilege of the floor at meetings of the Institute, the council and the executive committee."

YES	
NO	

QUESTION NO. 3.

Shall the constitution, article IV, section 3, be amended by adding at end of section the following:

"In lieu of a meeting of a committee the chairman may submit any question to its own members for vote by correspondence, and any action approved in writing by not less than two-thirds of the whole committee shall be declared an act of the committee."

YES	
NO	

QUESTION NO. 4.

Shall the by-laws, article IV, section 3, be amended as follows:

From fourth line delete "\$15.00" and insert "\$25.00."
As amended the section would then read:

"Section 3. The dues for each fiscal year shall include subscription to The Journal of Accountancy and to the year-book of the Institute and shall be as follows:

By each member \$25.00
By each associate 10.00"

YES	
NO	

.....
(Signature of member.)

Date