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Letter from E. Harmon Hunt, Secretary, J. Lee Nicholson & Company, to Henry A. Niles Re: Conference of Cost Accountants to Meet in Buffalo, New York, on October 13th and 14th [1919] for the Purpose of Forming a National Association of Cost Accountants.

E. Harmon Hunt

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J. LEE NICHOLSON & COMPANY
PUBLIC ACCOUNTANTS AND INDUSTRIAL ENGINEERS

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233 BROADWAY

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HARRIS TRUST BUILDING
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AETNA BANK BUILDING
18 ASYLUM STREET

WASHINGTON, D. C.
738 SEVENTEENTH ST

New York, N. Y.
Sept. 26, 1919.

Mr. Henry A. Miles,
111 Broadway,
New York, N. Y.
Dear Sir:

A conference of Cost Accountants has been arranged, to meet in Buffalo, New York, on October 13 and 14th, for the purpose of forming a National Association of Cost Accountants.

The scope of this organization is supposed to be the same as outlined in a previous letter by the writer in reply to inquiries concerning this subject. This letter in part is as follows:

"First -- An organization which shall be national in scope.

Second -- The essential purpose of the organization will be the acquiring and diffusing of cost accounting knowledge, and on this point, I hope that the organization will **have within** a reasonable length of time, a monthly publication similar to the "Journal of Accountancy."

Third -- Spreading the science of correct cost accounting among the business men of the country -- not for the object of any personal gain on the part of any particular member -- but on the broad platform of general good, and advancement of American business interests. If this policy is followed, not only the business organizations will be benefitted, but also the men who are employed by such organizations in connection with cost accounting."

It is proposed that the membership shall consist of three classes.

(a) Men who are engaged as cost accountants in a professional capacity, or public accounting firms, or engineers specialized in cost accounting.

*To Mr. Miles
Sept. 26, 1919*

(b) Men who have charge of cost accounting departments in manufacturing establishments.

(c) Men who are students of cost accounting or who are employed as clerks on cost work.

It is proposed the first day to form a temporary organization with temporary committees, and the second day to effect a permanent organization.

The writer extends to you a cordial invitation to be present and take part in this proposed organization, and to become a charter member of same.

I would be glad to receive any suggestions from you on any point in connection with forming the organization as regards the constitution, by-laws, committees to be appointed, membership fees, (according to classes) etc.

Will you please let me know by return mail whether or not you expect to arrange to be present in order to enable me to make proper hotel reservations judging according to the number who indicate their intention of attending the conference.

Very truly yours,

J. LEE NICHOLSON

BY E. Harmon Hunt
Secretary