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**Letter from A. P. Richardson, Secretary, Executive Committee, American Institute of Accountants, to Henry A. Niles, Esq., Committee on National Defense, Re: Letter by W. Sanders Davies, President, AIA, to All Members Regarding Naval Consulting Board and Council of National Defense.**

A. P. Richardson

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# American Institute of Accountants

INCORPORATED UNDER THE LAWS OF THE DISTRICT OF COLUMBIA

20 VESEY STREET, NEW YORK

April 2, 1917.

Henry A. Niles, Esq.,  
Committee on National Defense,  
111 Broadway,  
New York.

Dear Mr. Niles:-

The president has drafted the enclosed letter which he intends to send to the entire membership, unless there is any objection by the committee.

Will you please let us know by telephone as soon as you have considered this letter what is your opinion in the matter.

It is Mr. Davies' idea to send this letter immediately.

Of course if war is declared before this letter goes out, the last paragraph on the first page will have to be slightly altered.

Very truly yours,



SECRETARY

APR/30L  
Enclosure

20 Vesey Street,  
New York.  
April 3, 1917.

To the Members of the

American Institute of Accountants

Dear Sirs:-

For some months past correspondence and interviews have been taking place between first the Naval Consulting Board and later the director of the Council of National Defense as to what the accountants could do in the event of our country being engaged in war.

These preliminaries culminated in the appointment of the following committee to represent the Institute:

Edward L. Suffern, Chairman  
Elijah W. Sells  
Arthur W. Teele  
H. A. Niles  
Robert H. Montgomery  
The President, ex officio  
A. P. Richardson, Secretary

and this Committee has been accepted as a sub-committee of the advisory board to the Council of National Defense, the Council, as you are no doubt aware, consisting of six Cabinet officers.

The Committee has taken up its work and had its first meeting with the director of the Council of National Defense, the chairman of the Munitions Committee and its counsel at Washington on Thursday last.

What will ultimately be required of the Committee cannot be forecast, but it will act in an advisory capacity without remuneration. Matters having progressed so far I feel that you should be informed of the action taken.

It is desirable that the membership should act as a body rather than as individuals. The best results can be obtained only by united effort and the Council of National Defense regards the Institute as the mouthpiece of the accounting profession.

As we are now in a state of war with Germany and Congress will declare itself on the question in the near future, will you please advise me whether you, or any members of your staff, are desirous of offering your services to the government either for accounting work in the department or for such work as the government may later wish undertaken by the profession either gratuitously or on terms to be determined.

30 Vesey Street,  
New York.  
April 2, 1917.

To the Members of the

American Institute of Accountants - 2 -

I ask this so that the Committee may be in a position to act promptly if occasion arises.

I would suggest that members distant from New York wire me their reply.

Very truly yours,

PRESIDENT