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let the treasury live up to what it evidently knows to be the correct standards and the whole difficulty will be swept away. The treasury can not blame anyone but itself if it permits men or women to practise before it who fall short of the best professional ideals.

AMERICAN INSTITUTE OF ACCOUNTANTS TRIAL BOARD

A special meeting of the council of the American Institute of Accountants was held at Washington, D. C., February 1, 1926. The meeting was called for the purpose of hearing charges preferred against a member of the Institute.

The council immediately convened as a trial board and Leslie N. Simson, New York, accompanied by counsel, appeared before the board in answer to charges alleging a violation of rule 2 of the rules of professional conduct through the negligent certification of a balance-sheet of the Ferguson-McKinney Manufacturing Company of St. Louis, Missouri, dated February 28, 1925.

After full consideration of the charges presented on behalf of the Institute by the chairman of the committee on professional ethics and of the statements and explanations made by the respondent, the board by unanimous action found the respondent guilty of a violation of rule 2 of the rules of professional conduct through the negligent certification of the balance-sheet above referred to and resolved that he should be suspended from membership in the Institute for a period of one year. It was further resolved that in publication of the finding of the trial board in *THE JOURNAL OF ACCOUNTANCY* the name of the respondent should appear.

Charges against an associate which were to have been heard at the meeting were postponed for hearing at a subsequent meeting of the council. The deferment was due to certain information received since the filing of charges, and it was resolved that further investigation should be made before the case should come to trial.

The meeting having been called solely for the purpose of hearing charges no other business was transacted.