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## Charles S. Ludlam

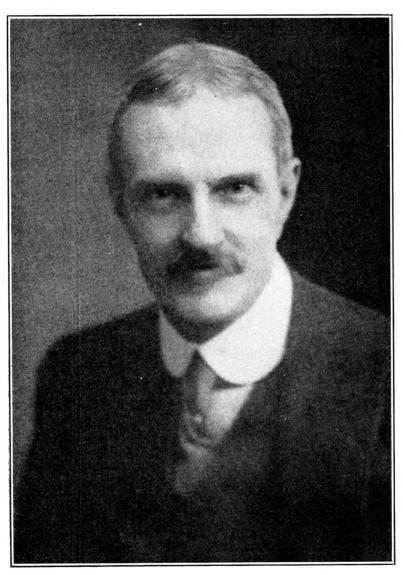
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CHARLES S. LUDLAM

## Charles S. Ludlam

Born Chicago, Illinois, November 11, 1866; educated in Chicago public schools; entered employ of Pullman Company as office boy at 14, remaining two years and advancing to bookkeeper of the company's capital stock accounts and records; resigned on account of health and went to Albuquerque, New Mexico; was employed there several years in accounting department of Atlantic & Pacific Railroad Company; afterwards in Colorado as general bookkeeper of Colorado Midland Railway; then, for several years with J. J. Hagerman, capitalist of Colorado, as general accountant and auditor of numerous railroad, construction, mining, irrigation and land companies; resigned to become associated with Haskins & Sells in November, 1895.

Mr. Ludlam represented Haskins & Sells on the engagement for the City of Chicago, on the accounting work at the time of the reorganization of the street railways in Saint Louis, and on the Oklahoma, Missouri and Arkansas rate cases; also as accountant for the United States Liquidation Commission, which had charge of the post-war settlements between the United States and the Allies.

He is a certified public accountant under the laws of New York, Pennsylvania, Ohio, Illinois, Missouri and Oklahoma; member of Board of Examiners and Council American Institute of Accountants; author of "Treatment of Sinking Funds" and "Methods of Accounting and Auditing in a Bond House"; member of numerous state accounting societies, the American Academy of Political and Social Science; National Municipal League; Bankers Club of America; Union League Club of New York; Garden City Country Club and Garden City Golf Club.