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## Also Mr. Palmer

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February 1, 1920, Mr. Padon was made manager, going to Tulsa from Saint Louis where he had resided during his entire life. In this new field, his success was marked from the beginning. Happy disposition, attention to business, penetration of problems, and intelligent, practical service to clients combined to make him popular in a community wrestling with the problems of growth and development, the kind of community in which constructive service plays an important part. Mr. Padon's contribution to the upbuilding of his adopted environment has been evidenced by the success which the Tulsa office has enjoyed.

This record would not be complete without injecting a personal note, to which we are little given in BULLETIN articles. On Wednesday, April 19, 1911, Mr. Padon was married to Miss Florence Jean Sweney, and celebrated the occasion by taking a vacation, matters in the Saint Louis office having been arranged "so that we can spare him for two weeks." Six youthful members, ranging from two and a half to fourteen years, three girls and three boys, now contribute to the interest of the Padon

family; verily, a fine incentive for pressing on to the goal of economic success.

Mr. Padon has been welcomed properly into the organization where he has assumed a new role. We are sure his many friends will rejoice in his recognition, and he will forgive us our trespass on his personal affairs. The private affairs of successful men are public property. John Erskine even exposed "The Private Life of Helen of Troy."

The following excerpt from Mr. Padon's autobiography, which appeared in the March, 1920, issue of the BULLETIN, devoted to the firm's twenty-fifth anniversary, is appended at the request of Messrs. Gause and Bell:

"I realize that my opportunities have been great and I feel as if I had been tutored by such men as Messrs. Chas. S. Ludlam, T. F. Wharton, W. P. Bickett, W. H. Bell, and E. C. Gause as I have come in close contact with these gentlemen at times when they were actively engaged in the practice of public accounting and have received from them their generous instructive assistance."

### Also Mr. Palmer

**L**ESLIE EDWARD PALMER, who was admitted to membership in the firm June 1, 1926, began his tour of service February 1, 1910. His tour was interrupted, however, on February 26 following, on account of seasonal reduction of staff. The neophyte must have made a good impression during his short stay and practice must have taken a sudden turn for the better, because on April 18, 1910, he was re-engaged and engaged he has been ever since. Starting at \$30 a week, Mr. Palmer went until August 1, 1911, without any increase in his compensation, but on that date he entered the select circle, then known as Class "C," Grade 4, at the rate of \$150 per month. Two things occur to us as we review the file. Mr. Palmer's work must have been above the average to have justified an increase in compensa-

tion and election to the permanent staff in mid-summer. Addition to the permanent staff was a somewhat "touchy" subject in those days, and the policy of the firm was to give no man the impression he had a life job. No announcement ever was made that compensation on a monthly basis meant "permanent staff," but every one on the staff knew the significance of receiving a notice of that character.

Fortunate is the young man who knows what he wishes to do in life, and who chooses his vocation early enough to shape his education accordingly. Thus, Mr. Palmer may be regarded as fortunate, inasmuch as he made up his mind to become a certified public accountant when he was a student in high school at Plainfield, New Jersey. Perhaps, at the same time he may have taken a solemn vow that some

day he would become a member of the firm of Haskins & Sells; a design which may be lurking elsewhere in the organization for aught we know.

At any rate Mr. Palmer began to fit himself for a successful career in accountancy by supplementing his high school education with a course at New York University, from which he was graduated in 1911 with the degree of bachelor of commercial science. He became a New York C. P. A. in July, 1914, and a C. P. A. of Michigan in October, 1919.

Mr. Palmer's career typifies the success which characterizes a combination of education and experience, of theory and practice, of study and work, of careful thought and intelligent application, founded on sterling character and cemented with the personality necessary to get on well with other humans generally.

Nothing very much occurred in Mr. Palmer's life with the firm except hard work in the field and an occasional increase in

compensation, until July 1, 1917, when it seemed advisable to the firm to open an office in Detroit, and he was appointed manager. His stay in Detroit was of relatively short duration, because developments in New York required a man with certain qualifications which Mr. Palmer possessed, and accordingly he was transferred. This, however, was but a stepping-stone to greater opportunity of which he took advantage, rising gradually to the position of manager at the New York Thirty-ninth Street practice office, the position which he held when he became a partner.

There is much in Mr. Palmer's rise which should serve as an inspiration, but his success may not be attributed to luck. It has grown out of deliberately planned education, of a willingness to work hard, to co-operate, and above all else to think. The individual who combines these attributes cannot avoid success in a field where opportunity lies.

### And Mr. Reik

**R**AYMOND CARLISLE REIK, manager, Baltimore office, became a member of the firm June 1, 1926. While we have no thought in referring to Mr. Reik's admission to the firm of including him as among those "also present," we confess to having drawn somewhat severely on our fund of laudatory remarks in writing about Mr. Padon and Mr. Palmer. However, at the risk of committing the sin of repetition, we cannot refrain from saying some things which we feel concerning the subject of this sketch.

Mr. Reik came up, so to speak, by the same route as Mr. Padon and Mr. Palmer, but he was a member of the Maryland Bar Association, holding the degree of LL.B. from the University of Maryland, and a C. P. A. of Maryland, when he joined our staff in Baltimore on July 1, 1915. We have the authority of one person to whom he referred in his application for a position with us that he "took the regular course in

expert accounting while still earning his livelihood and at the sacrifice of many of the pleasures that usually appeal to young men of his age." Incidentally, it may be said that never have we seen a finer collection of references than those which support his application. They are not of the perfunctory kind. Rather, they speak volumes for the esteem in which he was held by those with whom, for a matter of about eleven years, he was associated in the office of the Comptroller of the State of Maryland.

Everything of record in our files concerning Mr. Reik indicates that he was a "find." His work on the Baltimore staff was finished and intelligent. He became a tower of strength in the Baltimore office and we are pleased to acknowledge herewith the credit for the success of that office which is due to his conscientious, thorough, unpretentious work and his dignified demeanor day in and day out.