1-1-1903

Engagement blanks no. 100 to 700 from Haskins & Sells, 1901-1903

Haskins & Sells

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1. Client: MARSDEN J. PERRY,
2. Address: Providence, Rhode Island,
3. Conference: Mr. Dixcy with Mr. Perry,
4. Letter: from Mr. Dixcy, dated Providence, December 3, 1903.
5. Telephone:
6. Report to be addressed to: Client,
7. Account to be charged in Ledger: Client,
8. Examination to be made of: The accounting recently rendered for client to the Special Committee of the Narragansett Electric Lighting Company by Messrs. Lisle and Woodward.
9. Where located: Providence and New York,
10. Nature of work: Verifying every item of the accounting,
11. Probable length of time: Month or six weeks,
12. Number and class of Accountants required: One - Class "B",
13. Rates: Regular, and expenses,
14. Remarks: See engagement #669 and attached copy of letter from Mr. Dixcy.

Register Folio, 

Noted: (For use of New York Office only.)
EXTRACT FROM A LETTER FROM MR. DIXCY TO
HASKINS & SELLS, DATED PROVIDENCE,
RHODE ISLAND, DECEMBER 3, 1903

I have taken an engagement from Mr. Marsden J. Perry to verify the accounting recently rendered for him to the Special Committee of the Narragansett Electric Lighting by Messrs. Lisle and Woodward. This is a continuation of the same work we recently performed for the Committee, but Mr. Perry desires us to continue our work much further and verify every item of that accounting. This will require the services of one first rate man at least a month and maybe six weeks. High grade accounting ability is less essential than tact, carefulness, and, above all, sound, good judgment, which is a qualification absolutely necessary, but he should have all four to some degree. This engagement is for Mr. Perry's personal account at regular rates, and expenses.
MEMORANDUM RELATING TO ENGAGEMENT #700

Conferences with Mr. Marsden J. Perry and Mr. Howard O. Sturges, December 5, 1903.

Mr. Perry said that when the sub Committee of the Narragansett Electric Lighting Company reported to the Board on Tuesday, November 24, 1903, and was discharged, it was evident that only two members of the Board were not satisfied with the report of the Committee, in that it did not cover in detail all the points in question. One of these was Mr. Sturges, who was a member of the Committee as well as a Director, and the other was himself. He said that subsequently he had requested Mr. Sturges to come to his office, and had there asked him what would be necessary in order to convince him that the entire amount of money turned over to the Central Engineering Company by the Narragansett Electric Lighting Company for the purpose of installing underground conduits and cables had been properly and honestly disbursed. Mr. Sturges pointed out that we had verified but a small portion of the accounting rendered on behalf of Mr. Perry by Messrs. Lisle and Woodward, and that there were a number of other matters in our report that the report of the Committee had not touched upon at all; that he would like to have us verify every item in the accounting of Messrs. Lisle & Woodward, and state that in our opinion from the evidence produced, said fund had been properly administered; and that he would also like to have Mr. Perry clear up to him the other matters in question in regard to the bonds of the Bristol County Gas & Electric Company turned over to the Union Trust Company; the amount of some $1400, said still to be due from Mr. Perry to the Bristol County Gas & Electric Company, on account of bonds turned over to him, and the matter of bill of Mr. Barney for legal expenses which was apparently raised from $500, to $1,500.00.

I told Mr. Perry that in view of the lapse of time, the destruction or loss of the records, and the probable impossibility of making an itemized investigation of the accounts of the payees of this fund, it was unlikely that we could establish the accounting in such a way that it would be accepted in a Court as legal evidence. Mr. Perry said that he understood that and that he thought that Mr. Sturges did as well, but that he and Mr. Sturges had great confidence in us, and if our investigation would place us in a position to say that in our opinion as reasonable men of business, as well as Accountants, the sum had been properly administered, he thought both Mr. Sturges and himself would be satisfied. At Mr. Perry's request I saw Mr. Sturges who substantiated the above statements. I told him that as Accountants we had reported on the matter of the Bristol bonds and others mentioned above, and that I did not think it was within the scope of our further report as at present contemplated to touch on those matters further, and it was agreed that we should confine our investigation to verifying the accounting of Messrs. Lisle and Woodward, and that the other matters would be taken up by Colonel Colt, Mr. Perry and himself on Saturday, December 5th.

NEW YORK, December 7, 1903. T.B.D.
1. Client, NATIONAL RIBBON COMPANY,
2. Address, Paterson, New Jersey,
3. Conference,
4. Letter, from Company, dated December 4, 1903,
5. Telephone,
6. Report to be addressed to Client,
7. Account to be charged in Ledger, Client,
8. Examination to be made of, Books and accounts of client,
9. Where located, Paterson, New Jersey,
10. Nature of work, Regular semi-annual audit for the six months ended November 30, 1903.
11. Probable length of time, Week or ten days,
12. Number and class of Accountants required, One - Class "D" - and assistant.
13. Rates, $225.00 ($450.00 per annum).
14. Remarks,

Register Folio,

Noted: (For use of New York Office only.)

2. Address, 25 Broad Street.

3. Conference, Mr. Dunn with Mr. Fariss, Treasurer.

4. Letter, John H. Kirby, Pres., Nov. 27, 1903.

5. Telephone,

6. Report to be addressed to

7. Account to be charged in Ledger, Kirby Lumber Company

8. Examination to be made of, data in our files.


11. Probable length of time, 1/2 day.

12. Number and class of Accountants required, One Class B (C. E. Forsdick).

13. Rates, $25.00 per day.

14. Remarks, Mr. Fariss advised us that Mr. Kirby desired
   1 - A statement of Income and Profit and Loss for six months ended December 31, 1902.
   2 - A copy of the Comparative General Balance Sheet - December 31, 1902.

   Mr. Kirby's letter requests
   A copy of the tentative statement of Income and Profit and Loss for the month of April, 1902.

Register Folio, By, H. A. D.

Noted: (For use of New York Office only.)

2. Address, 313 West 15th Street.

3. Conference, Mr. Dunn with Mr. Seymour W. Bonsall in New York Office Dec. 4.

4. Letter, ...

5. Telephone, ...

6. Report to be addressed to Mr. Seymour W. Bonsall.

7. Account to be charged in Ledger, Client.

8. Examination to be made of, books, records and accounts of client.

9. Where located, Office and factory 313 West 15th Street, Store 242 Fifth Ave.

10. Nature of work, Examination, audit and report, in which particular attention is to be given to developing and reporting details of shortages, peculations, irregularities, etc., on the part of Arthur C. Platt, from the time of the fire in January, 1901, to the present date (possibly November 30, 1903) and suggestions for improvements in or revision of the company's present accounting system.

11. Probable length of time, ...

12. Number and class of Accountants required, One Class B and one assistant.

13. Rates, Not quoted—$25.00 and $15.00 per day.

14. Remarks, Mr. Bonsall explains that until recent occurrences he has had implicit confidence in the integrity of Mr. Platt but now has reason to believe it was entirely misplaced. He says it is his purpose to hold Mr. Platt through civil proceedings until it can be determined by the results of our examinations whether criminal proceedings can be sustained. He may desire us to confer with his counsel as the work progresses, if any criminal acts are developed.

Mr. Bonsall was formerly connected with Harvey Fisk & Sons. He came to us through his acquaintance with Mr. Sells and with Mr. Haskins during the latter's lifetime, also upon the recommendation of Mr. Pliny Fisk, who, as he says, told him he appeared to be in need of the services of competent accountants and a lawyer.

We are to advise Mr. Bonsall by letter today when we will be ready to take up the work, which should not be later than Monday or Tuesday of next week.

Register Folio, 

Noted: (For use of New York Office only.)

By, H. A. D.
HASKINS & SELLS
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 696

ASSIGNED TO GENERAL

NEW YORK Office, December 4, 1903

1. Client, SINGER, LIVINGSTON and GOLDBERG,
2. Address, #3-5 Waverly Place, New York,
3. Conference,
4. Letter,
5. Telephone, Mr. Singer,
6. Report to be addressed to
7. Account to be charged in Ledger, Client,
8. Examination to be made of, Books of client. - see below.
9. Where located, #3-5 Waverly Place, New York,
10. Nature of work, Drawing off accounts and seeing that they are properly stated.
11. Probable length of time, Few days,
12. Number and class of Accountants required, One - Class "C",
13. Rates, $15.00 per day,
14. Remarks, See Inquiry #162 attached. Mr. Singer stated that their firm is being liquidated and they have assigned all of their accounts, cash, etc., to a bank, and he desired one of our men to go over the books with one of the assistants in his office, to see that the accounts are properly taken off the books. He said that Mr. Bamberger had told him that we would charge him the same rate as we had charged Mr. Bamberger.

Register Folio,

Noted: (For use of New York Office only.)

By, H. E. C.
MR. BAMBERGER, of Bamberger Brothers,

#3-5 Waverly Place, New York,

Mr. Bamberger with Mr. Dixcy,

New York,

See below,

Unknown,

One - Class "B",

None. (Mr. Fero says we might quote a rate of $15.00 per day in this case.)

Mr. Bamberger called up to say that a Mr. Singer, in their building, wanted some work done, and he had recommended us. Mr. Singer will communicate with us later and will want a man of about Mr. Lee's calibre. We charged Mr. Bamberger $15.00 per day, but he said he would consider that a confidential rate.
1. Client, **ATLANTIC COAST LINE RAILROAD COMPANY**.

2. Address, Wilmington, North Carolina.

3. Conference, 

4. Letter, 

5. Telephone, 

6. Report to be addressed to **Mr. R. G. Erwin, President**.

7. Account to be charged in Ledger, **Client**.

8. Examination to be made of, **Atlantic Coast Line Railroad Company**, including the accounts of auxiliary companies kept in the Comptroller's office.


10. Nature of work, **Regular semi-annual audit for the six months ending December 31, 1903, preparation of Balance Sheet (without schedules) and Income and Profit and Loss Accounts**.

11. Probable length of time, **Two or three weeks**.

12. Number and class of Accountants required, **One - Class "B" - and two assistants**.

13. Rates, **as heretofore**.

14. Remarks, 

Register Folio, 

Noted: (For use of New York Office only.)

By, D. S. F.
| 1. Client. | THE J. OTTMANN LITHOGRAPHING COMPANY, |
| 2. Address. | #31 East Houston Street, New York, |
| 3. Conference. | Mr. Ottmann with Mr. Conant, January 25, 1904, |
| 4. Letter. | |
| 5. Telephone. | |
| 6. Report to be addressed to. | Mr. Louis Ottmann, President, |
| 7. Account to be charged in Ledger. | Client, |
| 8. Examination to be made of. | Books and accounts of client for year ending December 31, 1903, |
| 9. Where located. | #31 East Houston Street, New York, |
| 10. Nature of work. | Regular annual audit, |
| 11. Probable length of time. | |
| 12. Number and class of Accountants required. | One - class "B" or "C" - and assistant, |
| 13. Rates. | $250.00, |
| 14. Remarks. | January 25, 1904: Mr. Ottmann called Mr. Conant on the telephone this morning, and said that the accounts of The J. Ottmann Lithographing will be ready for us by Wednesday, the 27th instant. He asked if we would do the work for about the same fee as heretofore, and Mr. Conant said we would; however, Mr. Conant says that he is going to see Mr. Ottmann about additional compensation. |

Register Folio, ______________________________________ By, D. S. F. |

Noted: (For use of New York Office only.)
1. Client, LEHIGH VALLEY COAL COMPANY,

2. Address, New York and Philadelphia,

3. Conference, Mr. E. B. Thomas, Mr. J. W. Platten and Mr. Fero, at Philadelphia, November 30.

4. Letter, 

5. Telephone, 

6. Report to be addressed to Mr. E. B. Thomas, President,

7. Account to be charged in Ledger, Client,

8. Examination to be made of Certain figures entering into the cost of production of coal,

9. Where located, New York, Wilkes-Barre, and Philadelphia,

10. Nature of work, Outline a proper method for determining the cost of production and for preparing inventories on a proper basis of cost prices.

11. Probable length of time, Ten days,

12. Number and class of Accountants required, One - Class "B" - and assistant,

13. Rates, Regular,

14. Remarks, 

Register Folio, 

Noted: (For use of New York Office only.)

By, D. S. F.
1. Client, ALEXANDER and COLBY,
2. Address, #120 Broadway, New York,
3. Conference,
4. Letter,
5. Telephone, from Mr. Colby,
6. Report to be addressed to No report necessary,
7. Account to be charged in Ledger, Client,
8. Examination to be made of,
9. Where located, In office of Client,
10. Nature of work, Make a transcript of a certain account appearing on the books of Cumming & Stockbridge, and make affidavit in support thereof,
11. Probable length of time, About an hour,
12. Number and class of Accountants required, One - Class "B",
13. Rates, Agreed fee $5.00,
14. Remarks,

Register Folio,

Noted: (For use of New York Office only.)

By, D. S. F.
NEW YORK Office, November 17, 1903

1. Client, NEW YORK MAIL AND NEWSPAPER TRANSPORTATION COMPANY,

2. Address, #195 Broadway, New York,

3. Conference,

4. Letter, Leroy W. Baldwin, President, November 16, 1903,

5. Telephone,

6. Report to be addressed to client,

7. Account to be charged in Ledger, Client,

8. Examination to be made of, Books and accounts of client, and of Tubular Dispatch Company,

9. Where located, #195 Broadway, New York,

10. Nature of work, Audit, from July 1, 1901, to June 30, 1903, and as many months later as client decides.

11. Probable length of time, Two weeks,

12. Number and class of Accountants required, One - Class "B", and one assistant,

13. Rates, $15.00 per day,

14. Remarks,

Register Folio,

Noted: (For use of New York Office only.)

By, D. S. F.
MEMORANDUM RELATIVE TO
NEW YORK MAIL AND NEWSPAPER
TRANSPORTATION COMPANY ENGAGEMENT

Mr. Fred T. Manners, Mr. Gould's Secretary, called up this afternoon asking for Mr. Sells. What he wanted to say was that they were using the books of the New York Mail and Newspaper Transportation Company in getting off a tax statement, and would be glad if we would defer commencing our audit until the last of this week or the first of next.

I told him that this would be perfectly agreeable to us, probably and it was arranged that we take up the work Monday morning, the 30th instant.

Mr. Manners said that the books were kept in Mr. Gould's office by Mr. Ringe, and they would be very glad to have us go over them, as several people had kept the books since the last time we examined them, and they would like to know if there are any errors or technicalities.

H. B. C.

NEW YORK,
November 24, 1903.
HASKINS & SELLS  
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 690

ASSIGNED TO CHICAGO

Chicago Office November 27, 1903.

1. Client Adams Creek Gold Mining Company,
2. Address, 125 La Salle Street.
3. Conference, Mr. Parke and Mr. McKewan.
4. Letter,
5. Telephone,
6. Report to be addressed to Client.
7. Account to be charged in Ledger, Client.
8. Examination to be made of, Cash account in dispute.


11. Probable length of time, One or two days.
12. Number and class of Accountants required, One.
13. Rates, $15.00 per day.
14. Remarks,

Register Folio, 

Noted: (For use of New York Office only.)

By, F. K. P.
ENGAGEMENT BLANK No. 689

ASSIGNED TO GENERAL

NEW YORK Office, November 24, 1903

1. Client, NARRAGANSETT ELECTRIC LIGHTING COMPANY,
2. Address, Union Trust Company Building, Providence, R. I.,
3. Conference, Col. S. P. Colt, Mr. Geo. H. Robinson and Mr. Dixey, at Providence.
4. Letter, — — — —
5. Telephone, — —
6. Report to be addressed to
7. Account to be charged in Ledger, Client,
8. Examination to be made of,
9. Where located, Providence, Rhode Island,
10. Nature of work, Installation of a system of accounts substantially as outlined in our report of July 13, 1903.
11. Probable length of time, Say six weeks or more,
12. Number and class of Accountants required, One — Class "B" or "C",
13. Rates, Regular — $25.00 per diem and expenses,
14. Remarks, This Company's fiscal year ends December 31, and it is desirable that this system be operative from that date, at least in its more important features. The general books and office system should have first attention, leaving the details to be worked out later.

HASKINS & SELLS
CERTIFIED PUBLIC ACCOUNTANTS.

Register Folio,

Noted: (For use of New York Office only.)

By, T. B. Dixey,
1. Client, CHAS. H. COTTRELL,
2. Address, #572 Fifth Avenue, New York,
3. Conference,
4. Letter,
5. Telephone, Beard and Paret, Lawyers, #115 Broadway, New York,
6. Report to be addressed to no report,
7. Account to be charged in Ledger, Client,
8. Examination to be made of Accounts of First Church of Christ, Scientist,
9. Where located, #1 West 96th Street, New York,
10. Nature of work, Bringing contractors' accounts down to date, to determine balances due.
11. Probable length of time, Two days,
12. Number and class of Accountants required, One - Class "C" - and assistant,
13. Rates, None asked nor quoted,
14. Remarks, This engagement came through Mr. Paret, of Beard and Paret, #115 Broadway, who said that a client of his, Mr. Cottrell, wanted one or two men to go over some accounts. Mr. Paret said that he had been referred to us by Messrs. Noble, Jackson and Hubbard, Lawyers, #52 William Street, New York. Mr. Cottrell, whose business is that of an interior decorator, #572 Fifth Avenue, is on the Auditing Committee of the Church.

Register Folio,

Noted: (For use of New York Office only.)
HASKINS & SELLS
CERTIFIED PUBLIC ACCOUNTANTS.

FORM NO. 113.

ENGMAGEMENT BLANK No. 687

ASSIGNED TO CHICAGO

NEW YORK Office, November 25, 1903.


3. Conference, Mr. Dunn with Mr. W. W. Stevenson, Comptroller.


5. Telephone,

6. Report to be addressed to W. W. Stevenson, Comptroller (if report is desired)

7. Account to be charged in Ledger, Chicago, Rock Island & Pacific Railway Co.

8. Examination to be made of, Certain accounts, as desired by Mr. Stevenson, on the books of the Texas corporations of the Rock Island System.


11. Probable length of time, Two weeks.

12. Number and class of Accountants required, One Class B, with possibly an assistant.

13. Rates, Rates not asked or quoted.

14. Remarks, In referring to the question of an assistant Mr. Stevenson said that he might be able to take one or two men to Houston from his office in Chicago, to assist on the work. As he did not seem certain on this point, and as he desired Mr. Milliman to call and see him in Chicago at any time between 11 and 12 o'clock on Saturday, 28th inst., the question of an assistant should be raised on that occasion. It is Mr. Stevenson's desire to have Mr. Milliman accompany him from Chicago to Houston and it is his purpose to furnish the transportation.

Register Folio, By, H. A. D.

Noted: (For use of New York Office only.)
1. Client, **INTERURBAN STREET RAILWAY COMPANY**.

2. Address, **621 Broadway, New York**.

3. Conference, —

4. Letter, —

5. Telephone, **Mr. Fero with Mr. Moorehead, Auditor, November 19. Mr. Sells with Mr. Moorehead, November 23**.

6. Report to be addressed to **No report**.

7. Account to be charged in Ledger, **Client**.

8. Examination to be made of, **No examination**.

9. Where located, **621 Broadway, New York**.

10. Nature of work, **looking over the quarterly report which the Company is about to render to the Railroad Commissioners, to see that it conforms to the general plan adopted for the Company when the report to June 30 was rendered**.

11. Probable length of time, **a few days**.

12. Number and class of Accountants required, **One - Class "A" & "B"**.

13. Rates, **Usual. (None quoted)**.

14. Remarks, —

Register Folio, —

Noted: (For use of New York Office only.)
Client: NORTH AMERICAN TRUST COMPANY,

Address: #135 Broadway, New York,

Conference: with Mr. F. C. Prest, Assistant Secretary, and Mr. Conant,

Letter,

Telephone,

Report to be addressed to: North American Trust Company,

Account to be charged in Ledger: North American Trust Company,

Examination to be made of: Statement from Messrs. Flint, Eddy and Company against Henry Roso,

Where located: North American Trust Company and Bellevue Sanitarium,

Nature of work: Assist in examination of statement filed against estate.

Probable length of time: Unknown,

Number and class of Accountants required: One, Class "A",

Rates: Low as possible, requested $10.00 per day, but not to exceed $15.

Remarks: Estate matter in a case in which the North American Trust Company is the committee for Henry Roso, insane. The claim filed by Flint, Eddy and Company is for something over $200,000.00, which the North American Trust Company thinks Mr. Roso offset by claims which he may have on his books against Flint, Eddy and Company. This is legal accounting to which Mr. Conant will give attention.

Register Folio,

Noted: (For use of New York Office only.)
HASKINS & SELLS  
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 684

ASSIGNED TO CLEVELAND

CLEVELAND Office, November 23, 1903

1. Client: Kline, Carr, Tolles and Goff
2. Address: 1215 Williamson Building
3. Conference, With Mr. Carr and Mr. Fisher in Mr. Carr's office.
4. Letter,
5. Telephone,
6. Report to be addressed to Kline, Carr, Tolles and Goff.
7. Account to be charged in Ledger, Kline, Carr, Tolles & Goff
8. Examination to be made of, the books of Fisher Tanning Company
9. Where located, Gowanda, N. Y.
10. Nature of work, Examination for the purpose of determining payment of certain notes.
11. Probable length of time, 4 days.
12. Number and class of Accountants required, one class "A" man
13. Rates, $25.00 and expenses.
14. Remarks,

Register Folio,

Noted: (For use of New York Office only.)

By Leon O. Fisher.
**Client:** E. B. THOMAS, President, Lehigh Valley Railroad Company

**Address:** #26 Cortlandt Street, New York

**Conference:** Mr. Thomas, Mr. Platten, Mr. Crandall and Mr. Fero

**Letter:**

**Telephone:**

**Report to be addressed to:** Mr. E. B. Thomas, President

**Account to be charged in Ledger:** Client

**Examination to be made of:** Certain accounts of the Lehigh Valley Coal Co., for the month of October, 1903

**Where located:** Philadelphia, Pennsylvania

**Nature of work:** The Income Account for the month of October, as submitted to the President, shows a loss of $63,000.00. Mr. Thomas says he does not believe the coal company lost money during the month of October, and he desires to have us pass on the figures already furnished him by his Accounting Department.

**Probable length of time:** Day or two

**Number and class of Accountants required:** One

**Rates:** Regular - none quoted

**Remarks:** Mr. Thomas desires that we report to him, personally, the result of our investigation.

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Register Folio,

Noted: (For use of New York Office only.)
**Engagement Blank No. 682**

**Haskins & Sells Certified Public Accountants.**

**Assigned to St. Louis Office, November 20, 1903**

1. **Client.** St. Louis Transit Company,
2. **Address.** St. Louis.
3. **Conference.** with Mr. Carleton and Mr. Wade.
4. **Letter.**
5. **Telephone.**
6. **Report to be addressed to** Westus J. Wade, President.
7. **Account to be charged in Ledger.** St. Louis Transit Company’s accounts.
8. **Examination to be made of.** St. Louis Transit Company’s accounts.
9. **Where located.** St. Louis.
10. **Nature of work.** Preparation of estimate of present financial condition, probable result of operations to December 31, 1904, and financial requirements to December 31, 1904.
11. **Probable length of time.** One week.
12. **Number and class of Accountants required.** Mr. Ludlam and one assistant.
13. **Rates.** Usual - Not quoted.
14. **Remarks.** The Mercantile Trust Company holds notes of the St. Louis Transit Company to the amount of $3,500,000.00, which will be due March 15th next. The St. Louis Transit Company also wishes to borrow $1,500,000.00 additional. Mr. Wade wishes to be advised fully of their situation, so that the Directors will be able to decide and action taken on the premises.

Register Folio, 
Noted: (For use of New York office only.)

By, Chas. S. Ludlam.
1. Client, Mercantile Trust Company,
2. Address, St. Louis.
3. Conference, with Mr. Wade.
4. Letter, 
5. Telephone, Mercantile Trust Company.
6. Report to be addressed to Mercantile Trust Company.
7. Account to be charged in Ledger, do.
8. Examination to be made of, books and accounts.
9. Where located, St. Louis.
10. Nature of work, Verify general and detailed accounts. That is, the individual ledgers against the general ledger, etc.
11. Probable length of time, 50 hours.
12. Number and class of Accountants required, Mr. Ludlam, Mr. Parke and six assistants.
14. Remarks, Jones, Caesar & Company made a proposition to do this work for $200.00, and the Auditing Committee appropriated this amount therefor. We accordingly met their figures.

Register Folio, 
Noted: (For use of New York Office only.)

By, Chas. S. Ludlam.
Client: Mr. U. G. Walker,

Address: 2323 Broadway, Cleveland

Conference: With Mr. Fisher at our office

Letter:

Telephone:

Report to be addressed to: Mr. U. G. Walker, President

Account to be charged in Ledger: The South Cleveland Banking Company

Examination to be made of: The South Cleveland Banking Company,

Where located: Cleveland, Ohio.

Nature of work: Verification of statements at the close of business

November 30, 1903.

Probable length of time: Four days.

Number and class of Accountants required: One class "A" and one class "B" man

Rates: $25.00 and $15.00

Remarks: Attached is statement of the South Cleveland Banking Company before commencing business, Monday, October 5, 1903, showing the list of officers and directors. Mr. Walker is one of the Syndicate who bought up and refinanced The Werner Company, of Akron. Mr. Walker does not wish a detailed report or analysis of the surplus and undivided profits account, but will require a certificate in form given to The Garfield savings Bank Company.

Register Folio,

Noted: (For use of New York Office only.)

By, Leon O. Fisher.
1. Client, Union Development Company.
2. Address, Chicago.
3. Conference, between Mr. M. L. Cohn and Mr. Parke.
4. Letter, dated November 18th.
5. Telephone, M. L. Cohn
6. Report to be addressed to Client M. L. Cohn
7. Account to be charged in Ledger, Client
8. Examination to be made of, Accounts of two lead and zinc mines.
10. Nature of work, Examination of one for about 16 months and the other about 5 months.
11. Probable length of time, few days
12. Number and class of Accountants required, one
13. Rates, $25.00 per day and expenses.

By, F. K. P.
Chicago, Nov. 18, 1903.

Messrs. Haskins & Sells,
Chicago, Ill.

Dear Sirs:-

Please have your Mr. W. P. Bickett proceed to Webb City, Missouri to verify the earnings of the Gussie K and Bunker Hill mines now being operated under leases to Mr. J. Allen Hardy, Sr. of Webb City. I am advised that the Middle West Hotel will afford reasonable accommodations.

I would like to have the amounts of gross earnings, operating expenses, net earnings and royalties in detail for each mine from date of Mr. Hardy's operation of same.

I would like to have the operating expenses classified to show amounts disbursed for say pay-roll, timber, oil, fuel, etc. Also expenditures for permanent betterments, tools, etc.

Arrange exhibit so as to show these details in the order that sales of ore were made. That is to say where ore was sold weekly in consecutive order show gross earnings and all disbursements etc., by the week, in order that comparison may be had as between one period of the year and another.

Very truly yours,

(Signed) M. L. Cohn.

P-S

It is quite important that at the very earliest moment you let me know the amount of the net earnings of each mine—merely the figures leaving the matter of detailed report to me until your certificate is ready.

M. L. C.
Mr. J. Allen Hardy, Jr.,
Webb City, Mo.

Dear Allen:—

This will introduce to you Mr. W. P. Bickett, connected with Messrs. Haskins & Sells of Chicago. Mr. Bickett visits Webb City for the purpose of verifying the earnings of the Gussie K. and Bunker Hill mines. Please give him access to all necessary books and vouchers. I expect to be in Webb City on Friday morning will be in St. Louis tomorrow.

Yours,

(Signed) J. A. Hardy.
1. Client, Jacob Perry & Co.
2. Address, 44 Broadway, NEW YORK.
3. Conference, With Mr. Hotson
4. Letter,
5. Telephone,
6. Report to be addressed to Client.
7. Account to be charged in Ledger, Jacob Perry & Co., Account #2
8. Examination to be made of, System of bookkeeping with a view to perfecting same.
10. Nature of work, Perfecting system and installing same.
11. Probable length of time, A month.
12. Number and class of Accountants required, One, Class B.
13. Rates, $25. per day.
14. Remarks,

Register Folio,

Noted: (For use of New York Office only.)

By, D. S. F.
ENGAGEMENT BLANK No. 677

ASSIGNED TO: GENERAL

NEW YORK Office, November 18th, 1903

1. Client, Mr. Howard Mansfield,
2. Address, 149 Wall Street, New York.
3. Conference, Mr. Fero with Mr. Lakin of Mr. Mansfield's office.
4. Letter, 
5. Telephone, 
6. Report to be addressed to Client.
7. Account to be charged in Ledger, Client.
8. Examination to be made of To determine the financial condition of C. A. Duerr & Company, Dealers in Automobiles.
9. Where located, 152 West 38th Street.
10. Nature of work, 

11. Probable length of time, One or two days.
12. Number and class of Accountants required, One, Class B.
13. Rates, $25. per day.
14. Remarks, Mr. Mansfield is having this examination made for a client of his, who is about to invest in this business, and he particularly desires to know what the existing liabilities of this concern are, of whatever nature. It was arranged that our representative should report to Mr. Lakin at 152 West 38th Street, on Monday morning, November 23rd at 9:30.

Register Folio, By, D. S. F.

Noted: (For use of New York Office only.)
ENGAGEMENT BLANK No. 676

NEW YORK Office November 17, 1903

1. Client. CHARLES A. MURPHEY, of Murphey & Metcalf, Attorneys at Law,
2. Address, #15 Wall Street, New York.
3. Conference, with Mr. Conant.
4. Letter, 
5. Telephone, Asked Mr. Conant to call at 4:00 o'clock,
6. Report to be addressed to Charles A. Murphey, (if any),
7. Account to be charged in Ledger, Charles A. Murphey,
8. Examination to be made of, books, records and accounts of the partnership of John P. and A. S. Laflin,
9. Where located, At Mr. Murphey's office,
10. Nature of work, To assist Mr. Murphey, as Attorney for A. S. Laflin, surviving partner, in the preparation of various statements of the firm's accounting, affecting the deceased partner, John P. Laflin.
11. Probable length of time, Three or four days - probably a week,
12. Number and class of Accountants required,
13. Rates, $25.00 per day,
14. Remarks, Mr. Murphey is very anxious to have this work done as soon as possible. He would furnish a table in his private office and assist the accountant, by explanations, whenever required. Do not think he wants us to make any report, but merely to aid him in preparing a statement of the accounts of J. P. & A. S. Laflin, especially showing the status of the deceased partner, John P. Laflin, to his late firm. Mr. Murphey requested Mr. Conant to give the matter some personal attention, and said that he was prepared to work nights with our accountant in order to rush this through as quickly as possible. If it does not take over three or four days, think that overtime can be properly charged.

Register Folio, by L. H. C.

Noted: (For use of New York Office only.)
MEMORANDUM

Mr. Charles A. Murphey, Attorney at Law, #15 Wall Street, called Mr. Conant on the telephone at 3:30 P. M. to-day, and asked Mr. Conant to call to see him at 4:00 o'clock this afternoon, for the purpose of advising him regarding a matter connected with the settlement of the Estate of John P. Laflin, Deceased.

Mr. Conant will call at 4:00 o'clock.

L. H. C.

NEW YORK,
November 17, 1903.
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<tr>
<td>1. Client,</td>
<td>American Posting Service.</td>
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<tr>
<td>2. Address,</td>
<td>Lake &amp; Morgan Streets, Chicago.</td>
</tr>
<tr>
<td>3. Conference,</td>
<td>between R. C. Campbell, Secretary and Treasurer and Mr. Parke, 11/12 and 11/13</td>
</tr>
<tr>
<td>4. Letter,</td>
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<td>5. Telephone,</td>
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<tr>
<td>6. Report to be addressed to</td>
<td>Clients</td>
</tr>
<tr>
<td>7. Account to be charged in Ledger</td>
<td>Clients books</td>
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<tr>
<td>8. Examination to be made of</td>
<td>Clients books</td>
</tr>
<tr>
<td>9. Where located,</td>
<td>Chicago</td>
</tr>
<tr>
<td>10. Nature of work,</td>
<td>Audit work to commence Wednesday morning, Nov. 18th</td>
</tr>
<tr>
<td>11. Probable length of time,</td>
<td>ten days</td>
</tr>
<tr>
<td>12. Number and class of Accountants required,</td>
<td>three assistant accountants</td>
</tr>
<tr>
<td>13. Rates,</td>
<td>$15.00 per day</td>
</tr>
<tr>
<td>14. Remarks,</td>
<td>Audit to cover twenty months from commencement of business, February, 1902 to October, 1903. A figure is also to be given for a semi-annual audit which is promised if satisfactory work is done. We should endeavor to keep the total charge under $400.00</td>
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</tbody>
</table>

Register Folio,   
Noted: (For use of New York Office only.)
HASKINS & SELLS
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 674
ASSIGNED TO CHICAGO

Chicago Office, 11/12 1903

2. Address, Chicago.
3. Conference, between Mr. J. E. Otis, President and Mr. Parke.
4. Letter,
5. Telephone,
6. Report to be addressed to Client.
7. Account to be charged in Ledger, Client.
8. Examination to be made of, Client's books.
10. Nature of work, Cash to be counted; trial balance to be checked; and Loans and investments to be verified. Work to be done before November 30th.
11. Probable length of time, Three or four days.
12. Number and class of Accountants required, one - Mr. Parke.
13. Rates, $25.00 per day.
14. Remarks, Mr. Otis did not want a complete audit made, as he said they had recently doubled their capital, without reducing the dividend, and could not afford any great expense, but he wished us to become identified with his bank for what might turn up in the future.

Register Folio,

By, F. K. F.

Noted: (For use of New York Office only.)
HASKINS & SELLS
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 673

ASSIGNED TO CHICAGO

Chicago Office, November 4, 1903.

1. Client, Mr. Maxwell Edgar,
2. Address, 4 Borden Block, Chicago, Illinois,
3. Conference, between Mr. Parke and Mr. Edgar.
4. Letter,
5. Telephone,
6. Report to be addressed to Mr. Maxwell Edgar.
7. Account to be charged in Ledger, Client.
8. Examination to be made of, Client's Cash account as Secretary of the Illinois St. Andrews Society.
11. Probable length of time, one day or less.
12. Number and class of Accountants required, one.
13. Rates, $10.00 for the work.
14. Remarks, This is a charity organization and they could pay no more.

Register Folio, F.K.P.

By, F.K.P.

Noted: (For use of New York Office only.)
NEW YORK Office, November 13, 1903

1. Client, NATIONAL COMMERCIAL BANK.
3. Conference, Mr. Ferro with Mr. Pruyn, President, at Albany, November 7.
4. Letter, See copy attached.
5. Telephone, None required.
6. Report to be addressed to None required.
7. Account to be charged in Ledger, client.
8. Examination to be made of, See below.
10. Nature of work, Examination of the system in the several departments of the bank, and such other accounting work as Mr. Pruyn may desire to have us do.
11. Probable length of time, Indefinite.
12. Number and class of Accountants required, One - Class "B".
13. Rates, $25.00 per day, (matter of expenses waived).
14. Remarks, In accordance with verbal agreement had with Mr. Pruyn, we are to leave our accountant on this assignment for an indefinite period, - that is, we are not to withdraw this man and substitute someone else.

Register Folio,
Noted: (For use of New York Office only.)

By, D. S. F.
Mr. D. S. Fero,

New York City.

Dear Sir:

Referring to my conversation with you last week in relation to the examination of the system in the different departments of the Bank, and also of the books of some of our borrowing customers, I desire to say that I am convinced that you were right in your advice that we should have, for the present at least, one of your men. I write, therefore, to ask that you will send to us one of the best men you have, who is experienced in Bank work and also who could be depended upon to show tact and a regard for our interest in dealing with our customers.

We should propose, if satisfactory to you, to assign one of our clerks to work with him in the examination of our customers books so that if in the future we had any emergency call we could use this accountant of ours to do such work as was necessary, but we should depend upon sending to you for an accountant to take up all the more important cases. One or two cases have already come up in a somewhat pressing way, hence I wish you might send us such a man at your earliest convenience. If necessary to call me up on the telephone, you can find me here between eleven and twelve to-morrow morning.

Yours very truly,

(SIGNED) Robert C. Pruyn,

President.
1. Client, ESTATE OF AMBROSE C. KINGSLAND, DECEASED,

2. Address, Gere John A. Taylor, Esq., #76 William Street, New York,

3. Conference, Mr. Herbert A. Taylor with Mr. Dixcy,

4. Letter,

5. Telephone,

6. Report to be addressed to

7. Account to be charged in Ledger, Client,

8. Examination to be made of,

9. Where located, our office,

10. Nature of work, Verifying and proving certain schedules prepared in Mr. Taylor's office.

11. Probable length of time, Week or ten days,

12. Number and class of Accountants required, One - Class "C",

13. Rates, $15.00 per day,

14. Remarks,

Register Folio, By, T. B. D.

Noted: (For use of New York Office only.)
PROVIDENCE JOURNAL COMPANY.

#209-213 Westminster Street, Providence, R. I.

Mr. Dixey with Client. (Mr. Richd. S. Howland, President, and
Col. S. P. Colt.)

Mr. Dixey to New York office, dated Providence, Nov. 9, 1903.

Mr. Dixey to New York office, date

Mr. Dixey to New York office, date

Examination to be made of, See below,

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<td>1.</td>
<td>Client, NARRAGANSETT ELECTRIC LIGHTING COMPANY,</td>
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<tr>
<td>2.</td>
<td>Address, Providence, Rhode Island,</td>
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<td>3.</td>
<td>Conference, Mr. DIXCY with members of the Committee, at Providence, R.I.</td>
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<tr>
<td>4.</td>
<td>Letter, Mr. DIXCY to New York office, November 10, 1903,</td>
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<td>5.</td>
<td>Telephone,</td>
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<td>6.</td>
<td>Report to be addressed to Committee, same as previous report,</td>
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<td>7.</td>
<td>Account to be charged in Ledger, Client,</td>
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<td>8.</td>
<td>Examination to be made of Certain reports, — see #14.</td>
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<td>9.</td>
<td>Where located, New York,</td>
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<td>10.</td>
<td>Nature of work, See below,</td>
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<tr>
<td>11.</td>
<td>Probable length of time, About two weeks,</td>
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<td>12.</td>
<td>Number and class of Accountants required, One — Class &quot;B&quot;, and assistant.</td>
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<tr>
<td>13.</td>
<td>Rates, 25.00 per day,</td>
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<td>14.</td>
<td>Remarks, We are to examine and submit an answer to the report rendered by the accountants for Mr. Perry, with respect to the item of $1,590,000.00, which appears in the Balance Sheet which accompanied our report of May 16, 1903. Our report showed that this amount represented the aggregate of items for which proper vouchers had not been produced nor proper accounting made. Our report on this matter must be in the hands of the committee not later than Tuesday morning, Nov. 24, and the original and two copies should be mailed under personal cover to Col. Colt, c/o Industrial Trust Company, Providence, R. I., early Monday afternoon, Nov. 23, unless previously delivered to him in person.</td>
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</table>

Register Folio,  

Noted: (For use of New York Office only.)
1. Client, TOLER and HIGGINS, in liquidation,

2. Address, #7 Wall Street, New York,

3. Conference,

4. Letter,

5. Telephone, Mr. Hoffman, of that firm, with Mr. Fero,

6. Report to be addressed to Client,

7. Account to be charged in Ledger, Client,

8. Examination to be made of,

9. Where located, #7 Wall Street, New York,

10. Nature of work, Assist in closing the accounts and preparing necessary statements.

11. Probable length of time, Not known,

12. Number and class of Accountants required, One — Class "B",

13. Rates, Regular, — not asked nor quoted.

14. Remarks, It is urgent that we assign a man to this work not later than Tuesday morning, the tenth.

Register Folio, 

Noted: (For use of New York Office only.)

By, D. S. F.
NEW YORK Office, September 21, 1903.

1. Inquiry made by, Mr. Higgins of Toler & Higgins, Stock brokers.

2. Address, #7 Wall Street, New York City.

3. Conference, Mr. Higgins with Mr. Dixcy.

4. Letter.

5. Telephone.

6. Report to be addressed to.

7. Account to be charged in Ledger.

8. Examination to be made of, Books and accounts of Toler & Higgins.

9. Where located, #7 Wall Street.

10. Nature of work, establishing Balance Sheet and partners' accounts as of October 1, 1903, and audit for past year.

11. Probable length of time, 10 days or two weeks.

12. Number and class of Accountants required, One Class "B" or "C" and assistant.

13. Rates quoted, $25.00 and $15.00 amounting to "about $500."

14. Remarks, Mr. Higgins withdraws from the firm October 1, and Mr. Toler may discontinue the business. Mr. Higgins desires the dissolution and partnership settlements to be made on our figures and under our supervision. He will confer with Mr. Toler to determine whether our work will be done for the account of the firm or for him personally and will advise us later, letting us know three or four days in advance of the commencement of the examination, so that we make our arrangements accordingly.

Register Folio,

Noted: (For use of New York Office only.)

By, T. B. DIXCY.
HASKINS & SELLS
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 667

ASSIGNED TO GENERAL

NEW YORK Office, November 7, 1903

1. Client, THE NATIONAL CIVIC FEDERATION,

2. Address, 281 Fourth Avenue, New York,

3. Conference, with Mr. Vreeland, at his residence #239 West 73d Street.

4. Letter,

5. Telephone,

6. Report to be addressed to The National Civic Federation,

7. Account to be charged in Ledger, The National Civic Federation,

8. Examination to be made of, Secretary's records for the past year,

9. Where located, in office of the Federation,

10. Nature of work, Audit,

11. Probable length of time, Few days, - inside of week,

12. Number and class of Accountants required, One accountant,

13. Rates, Low as possible; same as clubs and charitable institutions; personal request of Mr. Vreeland.

14. Remarks, (See memorandum attached)

Register Folio,

Noted: (For use of New York Office only.)

By, E. W. S.
HASKINS & SELLS
CERTIFIED PUBLIC ACCOUNTANTS.

#155

NEW YORK Office, October 30, 1903

1. Inquiry made by, H. H. VREELAND,


3. Conference, 

4. Letter, 

5. Telephone, With Mr. Sells

6. Report to be addressed to, 

7. Account to be charged in Ledger, 

8. Examination to be made of, The Civic Federation, 

9. Where located, NEW YORK 

10. Nature of work, Examination and audit.

11. Probable length of time, Not known 

12. Number and class of Accountants required, Probably one - Class "B" or "C"

13. Rates quoted, None - see below.

14. Remarks, Mr. Vreeland said that this is a small matter, charitable in its nature, which, he laughingly said, he wanted us to do for nothing as he and Mr. Underwood, the President of the Erie Railroad Company, are interested in it. There was some account which Mr. Underwood suggested we look into for them. Mr. Vreeland asked me to go and see him some day next week, probably at his house some morning.

Register Folio, ____________________________

Noted: (For use of New York Office only.) ____________________________________________

By E. W. S.
Examination to be merely addition of receipts and checking of vouchers for disbursements made upon drafts on the Treasurer, and harmonizing the accounts for the year, with certificate, as to the correctness of entries, for use at annual meeting in December.

Mr. Vreeland said that he had no thought that anything was wrong, and some of the people interested were opposed to having an examination made, partly on account of the peculiar character of the disbursements, which are of a confidential nature, but Mr. Underwood, President of the Erie Railroad, and himself thought that we could be trusted with a confidential matter of this kind.

It is desired to have our certificate that the receipts and disbursements and the balance on hand are so much. The form of our certificate should show four items: Balance at beginning of year, Receipts, Disbursements, and Balance at end of year. No questions should be raised as to the propriety of disbursements, unless it should be manifest that there is an irregularity, in which event it is to be brought to the attention of Mr. Sells.

Mr. Vreeland will send us a line of introduction to the Secretary of the Federation, to be presented there some day next week.

E. W. S.

NEW YORK,
November 7, 1903.
MEMORANDUM
RE ENGAGEMENT #667,
THE NATIONAL CIVIC FEDERATION
#281 FOURTH AVE., NEW YORK

Mr. Easley, the Secretary, returned to New York to-day, and we communicated with him over the telephone to ask if it would be convenient for him to see Mr. Fero to present the letter of introduction from Mr. Vreeland, as Mr. Sells, who called upon him last week and found him out of town, would be away until next week.

Mr. Easley stated that he had not expected us to commence the work until about the first of the month, and asked if we could arrange to take it up about that date.

It was arranged with him that we would call on him on Tuesday morning, December 1st, at 10:00 o'clock to take up the matter. He said that he would give us a private room and every facility for carrying on the work. He stated that he thought it would require only a very short time.

H. B. C.

NEW YORK,
November 19, 1903.
MEMORANDUM RELATIVE TO ENGAGEMENT #667,
THE NATIONAL CIVIC FEDERATION

Mr. Easley telephoned to Mr. Sells today and stated that he had to go to Boston and other places, and would like to have us postpone taking up this work until the morning of December 10th, at 10:00 o'clock. He would want our figures to use at the meeting on December 18th and 19th, and would like to have the figures brought down to the latest possible date, anyway.

It was arranged with him that we would start the work on December 10, at 10:00 A. M., as desired.

H. B. C.

NEW YORK,
November 23, 1903.
1. Client, Burt Miller,
2. Address, Canton, Ohio.
3. Conference,
4. Letter,
5. Telephone, To Mr. Fisher by Mr. Miller at Canton.
6. Report to be addressed to James H. Rabe.
7. Account to be charged in Ledger, James H. Rabe
8. Examination to be made of, Canton Malleable Iron Company.
9. Where located, Canton, Ohio.
10. Nature of work, Examination for the five years ended October 31, 1903.
11. Probable length of time, Ten days.
12. Number and class of Accountants required, One class "A" and one class "B".
13. Rates, $25.00 and $15.00 and expenses.
14. Remarks, Mr. Miller talked with Mr. Fisher on the phone this evening and said Mr. Rabe was ready to have us begin work. We informed him that we would commence the work on Monday morning.

Register Folio,
Noted: (For use of New York Office only.)

By, Leon O. Fisher.
<table>
<thead>
<tr>
<th>Inquiry made by</th>
<th>Burt Miller, Canton, Ohio.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
<td>Canton, Ohio.</td>
</tr>
<tr>
<td>Conference</td>
<td>At office of Weed and Miller, 404 Century Building.</td>
</tr>
<tr>
<td>Letter</td>
<td></td>
</tr>
<tr>
<td>Telephone</td>
<td></td>
</tr>
<tr>
<td>Report to be addressed to</td>
<td>To be determined later.</td>
</tr>
<tr>
<td>Account to be charged in Ledger</td>
<td>do</td>
</tr>
<tr>
<td>Examination to be made of</td>
<td>Canton Malleable Iron Company</td>
</tr>
<tr>
<td>Where located</td>
<td>Canton, Ohio.</td>
</tr>
<tr>
<td>Nature of work</td>
<td>Examination for five years - Cost System and audit.</td>
</tr>
<tr>
<td>Probable length of time</td>
<td>Not stated</td>
</tr>
<tr>
<td>Number and class of Accountants required</td>
<td>Not Stated</td>
</tr>
<tr>
<td>Rates quoted</td>
<td>do</td>
</tr>
<tr>
<td>Remarks</td>
<td>Mr. Miller wishes Mr. Fisher to go to Canton, Ohio, and look over the situation giving him the probable cost of the examination. It is proposed to incorporate a new company which will want us to furnish them with a cost system, also make contract for five years to make semi-annual audits. Mr. Fisher has arranged to be in Canton on Wednesday.</td>
</tr>
</tbody>
</table>

Register Folio, Noted: (For use of New York Office only.)

By Leon D. Fisher.
ENGAGEMENT BLANK No. 665

NEW YORK Office, November 6, 1903

1. Client, MANHASSET BAY YACHT CLUB,
2. Address, Port Washington, Long Island,
3. Conference, with Mr. Edward M. MacLellan, Secretary of the Club,
4. Letter,
5. Telephone,
6. Report to be addressed to Manhasset Bay Yacht Club,
7. Account to be charged in Ledger, Manhasset Bay Yacht Club,
8. Examination to be made of Books and accounts of the Manhasset Bay Yacht Club,
10. Nature of work, Monthly audit of accounts,

11. Probable length of time, Few days each month,
12. Number and class of Accountants required, Unknown,
13. Rates, $400.00 per annum.
14. Remarks, Mr. MacLellan said that the accounts of the Club had been audited by Messrs. Menzies, Robertson & Company, but they were very dilatory in rendering their accounts and generally unsatisfactory. They would like to have us take up this work at the close of each month, so as to give them statements of the operations of the Club for use at their meetings which are held a few days after the first of the month, our statements to be comprehensive and useful. They are willing to pay us the same rate that they are now paying the other accountants. They would also like us, if possible, to recommend a young man to keep the club accounts during the summer months, from April to October, to pay $50.00 per month, with board and room at the clubhouse. The books of the Club will be sent to the office some day next week, when we can decide about doing the work, if for any reason we should prefer not to do it. Mr. MacLellan said that the only reason he came here was that Mr. Sells is a member of the Club.

Register Folio,

Noted: (For use of New York Office only.)

By, E. W. S.
MEMORANDUM RELATIVE TO ENGAGEMENT #665,
MANHASSET BAY YACHT CLUB

Mr. Sells called on Mr. Buxton, Treasurer, to-day, who says that there is very little to do now, but in the Spring he wants our accountant to confer with him, (when he will let us know) about the system and the manner of doing the work; after that, he wants us to furnish a man to carry on the work during the Summer.

The Club's books are to be returned, by messenger, to Port Washington to-morrow.

NEW YORK,
December 11, 1903.
Mr. MacLellan, Secretary, saw Mr. Sells at 5:00 P. M. to-day, and went over the books with him.

Mr. Buxton, Treasurer, who expected to be here, was not able to come, but Mr. MacLellan said that the Board of Directors of the Club would have a meeting on next Monday, the 14th, and he would have them authorize the work. He will communicate with us within a few days after that time.

E. W. S.

NEW YORK,
December 9, 1903.
ENGAGEMENT BLANK No. 664

NEW YORK Office November 6, 1903

1. Client, FRIED and CZAKI, Attorneys,

2. Address, #11 William Street, New York.

3. Conference, Mr. Fried and Mr. Fero, at the office of the former.

4. Letter,

5. Telephone, Request for the Manager to call.


7. Account to be charged in Ledger, Ditto.

8. Examination to be made of, Certain books and reports of Glueckman & Gross,

9. Where located, (office)

10. Nature of work, Establish condition at December 31, 1901, and prepare account from that date to September 22, 1902.

11. Probable length of time, About three weeks,

12. Number and class of Accountants required, One - Class "B"- and assistant,

13. Rates, $25.00 and $15.00 per day,

14. Remarks, In addition to the above, Mr. Fried desires to have us trace carefully all transactions affecting the accounts of the wives of the partners, as appear in the records submitted for our inspection. Mr. Fried emphasizes the importance of having our statements prepared in such a manner that judges and jurymen can readily understand them. He has had occasion to use accountants a great many times, but states that he has never yet been able to find an accountant who could make a statement which he could make clear to a jury or a judge, although he had reason to believe that the statements were technically correct. The referee in the proceedings is Peter B. Olney. Edward D. Page is a member of the firm of Faulkner, Page & Company, Commission Merchants, #58-60 Worth Street, New York.

Register Folio, 

Noted: (For use of New York Office only.)

By, D. S. F.
Inquiry made by, Mr. Joseph Fried
Address, of Fried & Czaki, #11-19 William Street, New York.
Conference, with Mr. Dixcy at this office
Letter,
Telephone,
Examination to be made of, books and accounts of a bankrupt concern — name not stated — clothing manufacturers
Where located, New York City
Nature of work, To determine the actual standing of the concern at date of last inventory and the source and disposition of certain cash items.
Probable length of time, say 20 days
Number and class of Accountants required, One Class "B" and possibly an assistant
Rates quoted, regular - probable cost between $500.00 and $750.00.
Account to be charged in Ledger,
Remarks, This matter involves an attempt to defraud the creditors. The ledger has been mutilated and partners capital accounts, profit and loss account and some others removed. Apparently the books of original entry have not been tampered with and it will probably be possible to restore the missing accounts. It will also be necessary to trace certain checks through the banks. The examination is one requiring care and judgment and should be handled by a good man. Mr. Fried is attorney for the creditors and Mr. Page of Faulkner, Page & Company is Trustee in bankruptcy. Mr. Fried will advise us later.

Register Folio,

By, T. R. Dixcy.

Noted: (For use of New York Office only.)
1. Client, ATLANTIC COMPRESS COMPANY, J. C. Hanson, President.

2. Address, Atlanta, Georgia.

3. Conference, 

4. Letter, C. C. Hanson, President,

5. Telephone, 

6. Report to be addressed to C. C. Hanson, President,

7. Account to be charged in Ledger, Atlantic Compress Company,

8. Examination to be made of, Atlantic Compress Company,

9. Where located, Atlanta, Georgia,

10. Nature of work, Audit of accounts for the twelve months ended August 31, 1903, and report.

11. Probable length of time, Ten days.

12. Number and class of Accountants required, Mr. F. C. Adams,

13. Rates, Regular,

14. Remarks, The next meeting of the Board of Directors will be held on November 23, 1903, and the President writes that he would like very much to have, by that time, the results of our audit. We have done this work two or three times before.

Register Folio, 
Noted: (For use of New York Office only.)

By, D. S. F.
NEW YORK Office, November 2, 1903

1. Client, Schafer Brothers, Bankers and Brokers.
2. Address, 35 Wall Street, New York.
3. Conference, Boland at Mr. Lauterbach's office, and later with Messrs. Boland Lauterbach and Schafer and others at Mr. Schafer's office.
4. Letter,
5. Telephone, Mr. Edw. Lauterbach to H.B.C. requesting someone to call.
6. Report to be addressed to Schafer Brothers.
7. Account to be charged in Ledger, Schafer Brothers.
8. Examination to be made of Books of Schafer Brothers.
9. Where located, Their office.
11. Probable length of time, Indefinite.
12. Number and class of Accountants required, One class "B" and assistant.
14. Remarks, It has been noticed that certain irregularities were occurring in the records; in one case recently there was $250.00, and at the end of September the accounts appeared to be forced $10,000.00, etc.

Register Folio,

Noted: (For use of New York Office only.)

By, E. W. S.
1. Client, Jacob Berry & Company.
2. Address, 44-46 Broadway, New York.
3. Conference, Mr. Hotson with Mr. Berry and Mr. Bennett.
4. Letter, —
5. Telephone, —
6. Report to be addressed to Jacob Berry & Company.
7. Account to be charged in Ledger, Client.
8. Examination to be made of, The securities and cash as of October 31, 1903, with a view to establishing the condition of the accounts at that date.
10. Nature of work, —
11. Probable length of time, About one week.
12. Number and class of Accountants required, Mr. Hotson with one or two assistants.
13. Rates, $15.00 per day.
14. Remarks, —

Register Folio, —

Noted: (For use of New York Office only.) By, D. S. P.
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>1. Client</td>
<td>C. Oliver Iselin</td>
</tr>
<tr>
<td>2. Address</td>
<td>36 Wall Street, New York</td>
</tr>
<tr>
<td>3. Conference</td>
<td>Mr. Fero with Mr. L. Cass Ledyard, 54 Wall St., New York</td>
</tr>
<tr>
<td>4. Letter</td>
<td></td>
</tr>
<tr>
<td>5. Telephone</td>
<td>Mr. Ledyard with Mr. Fero</td>
</tr>
<tr>
<td>6. Report to be addressed to</td>
<td>Client</td>
</tr>
<tr>
<td>7. Account to be charged in Ledger</td>
<td>Client</td>
</tr>
<tr>
<td>8. Examination to be made of</td>
<td>The accounts of the Reliance Yacht Syndicate, the results to be certified</td>
</tr>
<tr>
<td>9. Where located</td>
<td>36 Wall Street, New York</td>
</tr>
<tr>
<td>10. Nature of work</td>
<td></td>
</tr>
<tr>
<td>11. Probable length of time</td>
<td>3 or 4 days</td>
</tr>
<tr>
<td>12. Number and class of Accountants required</td>
<td>One - Class &quot;B&quot;</td>
</tr>
<tr>
<td>13. Rates</td>
<td>Not asked (Regular rates to be charged)</td>
</tr>
<tr>
<td>14. Remarks</td>
<td>See copy of letter Mr. Ledyard to Mr. Iselin dated October 31, 1903, attached</td>
</tr>
</tbody>
</table>

Register Folio,

Noted: (For use of New York Office only.)

By, D. S. P.
Dear Ollie:

I have yours of the 29th about expert audit of your accounts, and have asked Messrs. Haskins & Sells to call upon you and arrange to do what you wish at once. They will hand you this letter.

Sincerely yours,

(SIGNED) L. C. Ledyard

C. Oliver Iselin, Esq.,
36 Wall St.
NEW YORK Office, October 31, 1903

1. Client, GEORGE D. B. BONBRIGHT,
2. Address, Powers Building, Rochester, New York,
3. Conference, 
5. Telephone, Wm. P. Bonbright with Mr. Fero, Oct. 30, and H. B. C. to-day.
6. Report to be addressed to, 
7. Account to be charged in Ledger, client,
8. Examination to be made of, 
9. Where located, Rochester, New York,
11. Probable length of time, two or three days,
12. Number and class of Accountants required, One - Class "B",
13. Rates, $25.00 per day and expenses,
14. Remarks, Mr. G. D. B. Bonbright is a brother of Mr. Wm. P. Bonbright, of #15 Wall Street, New York, through whom the work came. The latter is a friend of Mr. Ludlam's. Our accountant is to report to Mr. Bonbright at his office in Rochester on Monday morning, November 2, at nine o'clock.

See Inquiry Blank #154 attached.

Register Folio, 
Noted: (For use of New York Office only.)

By, H. B. C.
NEW YORK Office, October 29, 1903

1. Inquiry made by, WILLIAM T. BONBRIGHT,

2. Address, #15 Wall Street, New York.

3. Conference,

4. Letter,

5. Telephone, with H. B. C.

6. Report to be addressed to,

7. Account to be charged in Ledger,

8. Examination to be made of,


11. Probable length of time, Few days, or less.

12. Number and class of Accountants required, One - Class "B" or "C",

13. Rates quoted, $25.00 per day and expenses,

14. Remarks, Mr. Bonbright said that he was a friend of Mr. Ludlam's. His brother is opening a Stock Exchange house in Rochester, New York, and had asked him to inquire of us what we would charge for a man to go to Rochester to help him in opening the books. He desires to commence business next Monday, November 2, and our accountant would have to go up some time this week. Mr. Bonbright is to let us know as soon as he hears from his brother, to whom he said he would telegraph.

Register Folio, Noted: (For use of New York Office only.)

By H. B. C.
Messrs. Haskins & Sells, 
#30 Broad Street, 
New York City.

Dear Sirs:--

My brother, George D. R. Bonbright, of Rochester, New York, instructs me to request you to send a man to Rochester to assist him in opening a set of books. Mr. Bonbright is opening a Stock Exchange House at Rochester, and as I have informed you, he desires an experienced man who is competent to open his books. It will be necessary for him to keep accounts somewhat differently from the system in vogue by New York Exchange Houses resident here, as his stocks will be bought and sold through a Stock Exchange connection in this city. He desires your representative to be at his office in the Powers Building, Rochester, Monday morning at nine o'clock, and understands that your charge is $25. per day and expenses. He will probably require the services of your accountant for two or three days.

Yours truly,

(SIGNED) WILLIAM P. BONBRIGHT.
A. I. CULVER, 2nd Vice President, Delaware & Hudson Co.

An important matter requiring the services of one of our most competent men.

Mr. Culver stated that he did not care to disclose, over the telephone, the nature of the engagement. Have arranged for Mr. Dixey to report to him in Albany to-morrow, Saturday, morning.

By, D. S. F.
Mr. Dixey called up from Albany this morning, and said that our engagement would require the examination of the trolley lines in Schenectady, and subsequently, probably, those in Albany. He expected to know more definitely to-night about the arrangement, when he would call for some one to take charge of the work, so that he could be relieved.

The names of the parties in interest are not to be mentioned.

E. W. S.

NEW YORK,
October 31, 1903.
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>1. Client</td>
<td>ALEXANDER and COLBY,</td>
</tr>
<tr>
<td>2. Address</td>
<td>#120 Broadway, New York,</td>
</tr>
<tr>
<td>3. Conference</td>
<td>with Mr. Dixey,</td>
</tr>
<tr>
<td>4. Letter</td>
<td></td>
</tr>
<tr>
<td>5. Telephone</td>
<td></td>
</tr>
<tr>
<td>6. Report to be addressed to</td>
<td></td>
</tr>
<tr>
<td>7. Account to be charged in Ledger</td>
<td>Client,</td>
</tr>
<tr>
<td>8. Examination to be made of</td>
<td>Accounts of Cummings and Stockbridge,</td>
</tr>
<tr>
<td>9. Where located</td>
<td>New York,</td>
</tr>
<tr>
<td>10. Nature of work</td>
<td>Verification of certain statements prepared by Alexander and Colby,</td>
</tr>
<tr>
<td>11. Probable length of time</td>
<td>One-half day,</td>
</tr>
<tr>
<td>12. Number and class of Accountants required</td>
<td>Mr. H. C. Davis,</td>
</tr>
<tr>
<td>13. Rates</td>
<td>$25.00</td>
</tr>
<tr>
<td>14. Remarks</td>
<td>Engagement blank was overlooked at time work was done. It was a &quot;rush job&quot; and required only a few hours. Mr. Fero made an affidavit to the statement.</td>
</tr>
</tbody>
</table>

Register Folio, Noted: (For use of New York Office only.) By, T. B. Dixey.
1. Client, The Gunning System,
2. Address, 911 Plymouth Place - Chicago
4. Letter,
5. Telephone,
6. Report to be addressed to R. J. Gunning, President,
7. Account to be charged in Ledger, Client
8. Examination to be made of, Client's books.
9. Where located, Chicago, St. Louis, Kansas City, Omaha, Louisville.
10. Nature of work, Cincinnati, Milwaukee and Buffalo.
   Semi-Annual Audit, June and December
11. Probable length of time, Indefinite
12. Number and class of Accountants required, Indefinite
13. Rates,
14. Remarks, We will endeavor to get the engagement confirmed by letter covering rates etc.,

Register Folio,

Noted: (For use of New York Office only.)

By, F. K. P.
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1.</strong> Client,</td>
<td>AMERICAN CEREAL COMPANY,</td>
</tr>
<tr>
<td><strong>2.</strong> Address,</td>
<td>Chicago, Illinois,</td>
</tr>
<tr>
<td><strong>3.</strong> Conference,</td>
<td></td>
</tr>
<tr>
<td><strong>4.</strong> Letter,</td>
<td></td>
</tr>
<tr>
<td><strong>5.</strong> Telephone,</td>
<td></td>
</tr>
<tr>
<td><strong>6.</strong> Report to be addressed to</td>
<td></td>
</tr>
<tr>
<td><strong>7.</strong> Account to be charged in Ledger,</td>
<td>Client,</td>
</tr>
<tr>
<td><strong>8.</strong> Examination to be made of,</td>
<td>Books of client,</td>
</tr>
<tr>
<td><strong>9.</strong> Where located.</td>
<td>Chicago,</td>
</tr>
<tr>
<td><strong>10.</strong> Nature of work.</td>
<td>Regular semi-annual audit,</td>
</tr>
<tr>
<td><strong>11.</strong> Probable length of time,</td>
<td></td>
</tr>
<tr>
<td><strong>12.</strong> Number and class of Accountants required,</td>
<td></td>
</tr>
<tr>
<td><strong>13.</strong> Rates,</td>
<td>as heretofore.</td>
</tr>
<tr>
<td><strong>14.</strong> Remarks,</td>
<td></td>
</tr>
</tbody>
</table>

Register Folio, By, H. B. J.

Noted: (For use of New York Office only.)
MEMORANDUM RELATING TO ENGAGEMENT #654
ESTATE OF AMBROSE C. KINGSLAND, DECEASED

In accordance with a request over the telephone for someone to call, Mr. Seabury saw Mr. Herbert Taylor to-day, who requested that we bring down the accounts of the Kingsland Estate to January 1, 1904. No rates were mentioned.

H. B. C.

NEW YORK,
February 29, 1904.
<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Client</td>
<td>JOHN A. TAYLOR</td>
</tr>
<tr>
<td>2.</td>
<td>Address</td>
<td>#76 William Street, New York</td>
</tr>
<tr>
<td>3.</td>
<td>Conference</td>
<td>Mr. Herbert Taylor with Mr. Dixcy</td>
</tr>
<tr>
<td>4.</td>
<td>Letter</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Telephone</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Report to be addressed to</td>
<td>George L. Kingsland, Trustee of the Estate of Ambrose C. Kingsland</td>
</tr>
<tr>
<td>7.</td>
<td>Account to be charged in Ledger</td>
<td>Accounts of Estate of Ambrose C. Kingsland</td>
</tr>
<tr>
<td>8.</td>
<td>Examination to be made of</td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>Where located</td>
<td>Our Office</td>
</tr>
</tbody>
</table>
| 10. | Nature of work                                                                        | Bringing down to September 30, certain schedules formerly prepared by us to April 30, 1903,
| 11. | Probable length of time                                                                | Three or four days                                                                               |
| 12. | Number and class of Accountants required                                              | One or two, – any men available,                                                                 |
| 13. | Rates                                                                                 | $15.00 per diem each – same as heretofore. No maximum charge quoted                              |
| 14. | Remarks                                                                               | This will be in addition to our bill already rendered for $2,500.00. In addition to preparing and typewriting these schedules, we are to prepare a summary and have them bound. This matter is understood by Mr. Seabury, who went over it carefully with Mr. Taylor. |

Register Folio,                                                                                       

Noted: (For use of New York Office only.)                                                                 

By, T. B. Dixcy.                                                                                       

By, T. B. Dixcy.
ENGAGEMENT BLANK No. 

ASSIGNED TO GENERAL 


NEW YORK Office October 24, 1903

1. Client, NEW YORK "HERALD".


3. Conference, 

4. Letter, Mr. C. M. Lincoln, City Editor.

5. Telephone, 

6. Report to be addressed to 

7. Account to be charged in Ledger, New York "Herald",

8. Examination to be made of, 


10. Nature of work, Passing on the correctness of the methods employed in compiling certain election figures.

11. Probable length of time, One-half day,

12. Number and class of Accountants required, One - Class "B",

13. Rates, None quoted.

14. Remarks, 

Register Folio, 

Noted: (For use of New York Office only.) By, D. S. F.
HASKINS & SELLS
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 652
ASSIGNED TO LONDON

LONDON Office, October 13, 1903.


2. Address, 35, Moorgate Street, LONDON, E.C.

3. Conference, Mr. Grant with Mr. McNeill, London Manager - October 12.

4. Letter, Confirming verbal arrangement - October 12.

5. Telephone,


8. Examination to be made of, Accounts in Books of Messrs. Wright & Davies, Wholesale Jewellers.

9. Where located, 60, Poland Street, W.

10. Nature of work, Investigation and report upon the sums alleged to have been embezzled by A. J. Brough, guaranteed by the Century Insurance Company, Limited.

11. Probable length of time, 1½ days.

12. Number and class of Accountants required, 1.


14. Remarks,

   Introduced by the Northern Accident Insurance Company.

Register Folio,

Noted: (For use of New York Office only.)

By, J.G.
1. Client,          BOWERS and SANDS,

2. Address,        #31 Nassau Street, New York,

3. Conference,     


5. Telephone,      

6. Report to be addressed to

7. Account to be charged in Ledger, client.

8. Examination to be made of, Books and accounts of Bonnell, Silver & Co. (books)

9. Where located,  #24 West 22nd Street, New York.

10. Nature of work, (1) Statement in detail of the present assets and liabilities. (2) Statement of gross earnings and expenses covering year by year a period of say the past three years. (3) Statement of stock on hand inventoried not at either cost or nominal selling price, but actual appraised cash value.

11. Probable length of time, 

12. Number and class of Accountants required, One - Class "B" or "C",


14. Remarks,       

Register Folio,     

Noted: (For use of New York Office only.)         

By,          H. B. C.
MEMORANDUM RELATING TO
ENGAGEMENT #651

I called, with Mr. Scoville, on Bonnell, Silver and Company today. They conduct a retail book and general stationery business. They have no inventory nor stock record since January 31, 1903, the close of their fiscal year, and Mr. Silver would not consent to taking one at this time for appraisal purposes, as they are getting in their Fall and Christmas stock and have about 40,000 volumes on hand. As the lack of such an inventory renders it impossible to furnish the information called for in Mr. John M. Bowers' letter of October 21 instant, I called on Mr. Bowers, at #31 Nassau Street, and explained the situation to him. Accordingly, Mr. Bowers authorizes us to prepare a Balance Sheet as of January 31, 1903, and an Income and Profit and Loss Account for the three years preceding.

T. B. Dixey.

NEW YORK,
October 22, 1903.
ST. LOUIS Office, October 17, 1903.

1. Client, Zach Zacariah W. Tinker,

2. Address, 404 Carleton Building, St. Louis, Mo.

3. Conference, October 17, 1903 – H. L. King.

4. Letter, 

5. Telephone, 

6. Report to be addressed to Zacariah W. Tinker, 

7. Account to be charged in Ledger, do.

8. Examination to be made of, Books and accounts of Distillery.


10. Nature of work, Audit of last twelve months.

11. Probable length of time, seven or eight days.

12. Number and class of Accountants required, One Class "B", Grade 4.

13. Rates, $15.00 per day and expenses.

14. Remarks, Rate quoted on authority of Mr. Brown. Mr. Timker is one of the most prominent capitalists in St. Louis, being Vice President of the Fourth National Bank, Treasurer of the Columbia Brewery, President of a Coal Company, a large stockholder in the Suburban Railway and other interests, and this audit should lead to other and larger engagements. At the request of Mr. Tinker, Mr. H. L. King has been assigned to the work.

Register Folio, 

By, H. L. King.

Noted: (For use of New York Office only.)
HASKINS & SELLS
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 649

ASSIGNED TO GENERAL

NEW YORK Office, October 15, 1903.


2. Address, Room #901, 52 Broadway, New York.

3. Conference, Mr. Replogle with Mr. F. Ruby, October 14 and with Mr. Dixcy to-day.

4. Letter, 

5. Telephone, 

6. Report to be addressed to Client.

7. Account to be charged in Ledger, Client.

8. Examination to be made of books and accounts of client.

9. Where located, 


11. Probable length of time, three or four days.

12. Number and class of Accountants required, One Class "B" or "C".


14. Remarks, 

Register Folio, 

Noted: (For use of New York Office only.)

By, T. B. DIXCY.
NEW YORK Office, October 9, 1903.

1. Client, Interurban Street Railway Company.
3. Conference, Mr. Ludlam with Mr. F. S. Gannon, Vice President.
4. Letter,
5. Telephone,
6. Report to be addressed to no report
7. Account to be charged in Ledger, Client
8. Examination to be made of, Papers and records,
9. Where located, New York
10. Nature of work, writing up the books of sundry non-operating companies.

11. Probable length of time, Two weeks
12. Number and class of Accountants required, One Class "B"
14. Remarks,

Register Folio,

Noted: (For use of New York Office only.)

By, C. S. L.

H. B. C.
1. Client, NEW YORK UNIVERSITY,
2. Address, Washington Square, New York,
3. Conference,
4. Letter,
5. Telephone, W. F. Havemeyer, October 12, 1903,
6. Report to be addressed to W. F. Havemeyer, Treasurer, New York University,
7. Account to be charged in Ledger, New York University,
8. Examination to be made of, New York University,
9. Where located, New York City,
10. Nature of work, Annual audit - year ended August 31, 1903,
11. Probable length of time, About one week,
12. Number and class of Accountants required, One - Class "B" or "C",
13. Rates, $100.00,
14. Remarks, Work to be taken up Monday morning, October 19, 1903.

Mr. Tompkins is in charge of the accounts of the University.

Register Folio, 

Noted: (For use of New York Office only.)

By, T. B. D.
<p>| | |</p>
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>1. Client</td>
<td>MR. LOUIS OTTMANN</td>
</tr>
<tr>
<td>2. Address</td>
<td>New York</td>
</tr>
<tr>
<td>3. Conference</td>
<td></td>
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<tr>
<td>4. Letter</td>
<td></td>
</tr>
<tr>
<td>5. Telephone</td>
<td>Mr. Conant</td>
</tr>
<tr>
<td>6. Report to be addressed to</td>
<td>Mr. Louis Ottmann</td>
</tr>
<tr>
<td>7. Account to be charged in Ledger</td>
<td>Mr. Louis Ottmann</td>
</tr>
<tr>
<td>8. Examination to be made of</td>
<td>accounts of the Estate of William Ottmann</td>
</tr>
<tr>
<td>9. Where located</td>
<td>New York</td>
</tr>
<tr>
<td>10. Nature of work</td>
<td>audit of the accounts of the Estate of William Ottmann, and preparation of the accounts ready for filing in the Surrogate's office</td>
</tr>
<tr>
<td>11. Probable length of time</td>
<td>Unknown</td>
</tr>
<tr>
<td>12. Number and class of Accountants required</td>
<td>Unknown</td>
</tr>
<tr>
<td>13. Rates</td>
<td>Not quoted</td>
</tr>
<tr>
<td>14. Remarks</td>
<td>See memorandum attached</td>
</tr>
</tbody>
</table>

Register Folio, Noted: (For use of New York Office only.)

By, L. H. C.
MEMORANDUM RELATING TO ENGAGEMENT #646,
ESTATE OF WILLIAM OTTMANN

Mr. Louis Ottmann said that he would like to have our report to February 1st by February 10th, and Mr. Conant said he would endeavor to give it to him by that date.

Mr. Ottmann is to send us a copy of the will and also a copy of the last decree.

The work is about completed, with the exception of the detail work for December and January.

L. H. C.

NEW YORK,
January 25, 1904.
MEMORANDUM

Mr. Conant had a talk with Mr. Louis Ottmann over the telephone at 12:15 P. M. to-day.

Mr. Ottmann is the Executor of the estate of his father, Mr. William Ottmann. No accounting has been made as Executor and Trustee for the past five years. The Executor's books are all written up, and Mr. Ottmann believes that everything is in good shape, but he wants us to send someone to call on him on November 3, for the purpose of making up his Executor and Trustee accounting. Mr. Ottmann states that the last time the accounts were made up, his attorney had to change them to conform with the forms prescribed by the Surrogate Court, and seemed to be much pleased that we would be able to prepare his accounts all ready for filing in the Surrogate's office, without the necessity of their being changed by his attorney.

Mr. Louis Ottmann, besides being President of the Ottmann Lithographing Company, which concern we audit quarterly, is also the head of the firm of William Ottmann & Company, wholesale butchers, etc., of Fulton Market, and I suggest that if Mr. Dixey calls on November 3, when this estate matter is taken up, he would inquire as to the audit of this firm.

No rates were mentioned or asked for, but it would be well when taking up the work, to have this understood by Mr. Ottmann, for as we quote a round fee for the lithographing company, maybe he would expect a round fee quoted for the estate work. Mr. Conant thinks that Mr. Ottmann will probably object to the regular rates.

L. H. C.

NEW YORK,
October 8, 1903.
I called to see Mr. Louis Ottmann this morning. His books, as Trustee for the Estate of William Ottmann, are in very good shape; he has a cash book, journal, and ledger all written up to date; he also has his check book and copy of the last decree on the accounting made in January, 1898. He wants us to come in about December 1 and prepare his accounts, as Trustee, for the Surrogate's Court. He has a private room which he will assign to our accountant. The work at that time can be done up to the first of December, and then, shortly after the first of January, we can call again and make the additional entries necessary to close.

Mr. Ottmann wants to distribute on January 1 all the income at that date, so that when he makes his report there will be no income left over to distribute.

The terms arranged with Mr. Ottmann were $15.00 per day. There is nothing complicated about the matter — it being merely making proper distribution from his cash book of all items to the proper schedules, and verification of the items with vouchers. In answer to Mr. Ottmann's inquiry I said I estimated the total charge would be about $200.00. Mr. Ottmann wants a copy of the accounting for each of the three trustees, together with an original.

Mr. Ottmann stated that the books of William Ottmann & Company, Wholesale Butchers, have for twelve years been audited by Price, Waterhouse & Company, and that is the reason he had not given us the work, but in case they made a change at any time they would certainly come to us. Mr. Ottmann is the President of the Ottmann Lithographing Company; he stated that our reports rendered this Company in the last two or three years had pleased him very much, they being very clear and easy to understand, and something new in his experience.

NEW YORK, November 5, 1903.

L. H. Conant,
Client, Para Rubber Plantation Company,
Address, Room #900 - #52 Broadway, New York.
Conference, Mr. F. M. Crawford, Secretary, and Mr. Dixcy
Letter,
Telephone, from Mr. Crawford
Report to be addressed to Client
Account to be charged in Ledger, Client
Examination to be made of, Accounts of Client

Where located, Above address
Nature of work, Audit from date of our last Balance Sheet (March 4, 1903) to date; preparation of Comparative General Balance Sheet of latest possible date and Income and Profit and Loss Accounts.
Probable length of time, Week
Number and class of Accountants required, One Class "C" or "D"
Rates, $25.00 per day
Remarks, Work starts this afternoon.

Register Folio, ____________________________
By, T. B. Dixcy ____________________________

Noted: (For use of New York Office only.)
MEMORANDUM RELATIVE TO
PARA RUBBER PLANTATION COMPANY
ENGAGEMENT #645

This examination has developed so many irregularities that it became apparent that we could not prepare a balance sheet that would be acceptable to the company and no income account for the reason that the company is not operating commercially. Dividends seems to have been declared from borrowed money, with the sole purpose of making a market for the stock, disbursements, other than dividend payments, amounting to say 35% of the total are not covered by vouchers, and large remittances to South America have been charged to Profit and Loss, without any accounting therefor. The minutes of the company are on loose sheets of paper and in some cases are mutilated and unsigned. Objection to our taking extracts from the minutes led to an arrangement by which we were to have an interview with the company's attorney, which conference took place this morning at the office of Gardenhire and Jetmore, #49 Wall Street. Present: Messrs. Samuel M. Gardenhire, F. M. Crawford, Frederick Ruby and T. B. Dixey.

Mr. Gardenhire first took the position that while there was no objection to our seeing and taking extracts from the minutes, they would be absolutely valueless to us, unless we assured ourselves that the directors were such legally and that all the requirements of the law had been complied with in the incorporation of the company.

We evaded any lengthy discussion of this proposition by bringing it to his attention that, as a matter of fact, there is no record of the meeting of August 30, 1902, at which the directors are said to have been elected, but the directors met and appointed officers, among others Mr. John Cudahy, as President, who at that time had no stock of record and was consequently apparently disqualified from serving either as a director or President.

We pointed out that on March 3, 1903, a dividend was declared from the "profits", which "profits" consisted of $6,941.80 turned in to the company by Mr. Crawford and Dr. Haight of Chicago (as we were informed by Mr. Crawford) as a gift, and that though the resolution specifically stated that such dividend should be paid only on the stock issued from the treasury, (the directors waiving, by resolution, any participation) still $3,000.00 was paid on stock previously transferred from Mr. Crawford's personal holdings. We raised the question as to whether the directors could so prefer, by resolution, certain holders of the same class of stock, and Mr. Gardenhire said that probably he would require the directors to sign personal waivers and releases.

The 25,000 remitted to South America on March 16, 1903, and charged to Profit and Loss was obtained by Mr. Crawford through the sale of his personal stock, referred to above, and credited to Profit and Loss, thus closing the transaction on the company's books, but insomuch as the Board had, on March 3, authorized the issue to Mr. Crawford of $50,000.00 worth of stock to reimburse him for this
advance, we refused to consider that there was no liability on the part of the Company to Mr. Crawford, or that either of these items had been properly treated in handling them through the Profit and Loss Account. Mr. Crawford thereupon agreed to execute a full and sufficient release to the Company for this amount of $50,000.00 in the stock of the Company.

Mr. Gardenhire then turned to Mr. Crawford and said that it was evident that if the examination proceeded on these lines "you will get yourself into hot water", and turning to us, he said that it was his understanding that an accounting examination covered only such items as appeared on the books and shown in accordance therewith. Mr. Gardenhire said that he knew that the records of the Company had been very faulty, and that, doubtless, there were many irregularities, but that the proceedings of the directors were all right, and that he had gone over the situation with Mr. John Cudahy, in Chicago, before consenting to act as counsel for the corporation, and that he was now endeavoring to straighten out the records, so as to make a proper and legal showing of the facts.

We stated that it was not our desire or intention to embarrass the concern in any way, but that our balance sheet must show actual conditions as we found them, to which Mr. Gardenhire assented. After some further discussion, it was arranged that we would not present either a balance sheet or an income and profit and loss account, but merely comments on the examination.

T. B. D.

NEW YORK,
October 17, 1903.
1. Client, BALTIMORE DISTILLING COMPANY.

2. Address, #47 & 49 Front Street, New York, (office of E. Eising & Co.)

3. Conference, Mr. Eising, Secretary and Treasurer, with Mr. Dixcy,

4. Letter, October 5, 1903.

5. Telephone,

6. Report to be addressed to Baltimore Distilling Company,

7. Account to be charged in Ledger, Baltimore Distilling Company.

8. Examination to be made of, Baltimore Distilling Company, - general books.

9. Where located, above address.


11. Probable length of time, One week.

12. Number and class of Accountants required, One, class "B", and assistant.

13. Rates, $15.00 per day, each.

14. Remarks, The books seem to be in good shape. There are nine stockholders (all whiskey distributors) who also handle practically all the output. It is not anticipated that the audit will develop any difficulties or complications.

   Mr. Eising will collect his vouchers and notify us a few days before he is ready for us to undertake the work.

Register Folio, By, T. B. Dixcy

Noted: (For use of New York Office only.)

2. Address, 


4. Letter, To C. F. Mulliken, Chairman Finance Committee - from J. V. Starr

5. Telephone, Mayor October 1, 1903.

6. Report to be addressed to Client.

7. Account to be charged in Ledger, Client.

8. Examination to be made of, See letters.


11. Probable length of time, One accountant two weeks.

12. Number and class of Accountants required,

13. Rates, Maximum $550.00

14. Remarks, 

Register Folio,

Noted: (For use of New York Office only.)

By, F. K. P.
1. Inquiry made by, J. V. Starr, Mayor, City of St. Joseph, Michigan and the Finance Committee.


4. Letter,

5. Telephone,

6. Report to be addressed to,

7. Account to be charged in Ledger,

8. Examination to be made of, accounts for 6 months ending September 30, 1903 and Special Assessment Accounts.


10. Nature of work, Audit for 6 months and report for year; also writing up Special Assessment Accounts to date.

11. Probable length of time, ten days or two weeks.

12. Number and class of Accountants required, 1 Class B or C.

13. Rates quoted, $500.00

14. Remarks, The special assessment work is practically completed in the rough in connection with our last engagement. The audit work has no complications as we have been in touch with it more or less since March 31st last. This was reported favorably by the Finance Committee to the City Council who were also addressed by Mr. Parke and authority will be given us before the 1st proximo.

Register Folio, 

Noted: (For use of New York Office only) By, F. K. P.
1. Client, **Chicago City Railway**.

2. Address, **D. G. Hamilton, Prest. E. R. Bliss, General Counsel**.

3. Conference, **Messrs. Bliss and Parke Sept. 28. & Messrs. Hamilton**.

4. Letter, **Bliss and Parke September 29**.

5. Telephone,

6. Report to be addressed to **to be determined later**.

7. Account to be charged in Ledger, **Client**.

8. Examination to be made of, **No. examination**.

9. Where located, **Chicago, Illinois**.

10. Nature of work, **Advice and consultation**.

11. Probable length of time, **Indefinite**.

12. Number and class of Accountants required, **Indefinite**.

13. Rates, **None asked and no limitations made**.

14. Remarks, **To assist the Railway in arguing its case before the City Council for renewal of franchise and to prepare an estimate of the probable operations of the road during the next twenty years. Require that Mr. Parke shall meet them daily for conference until further notice**.

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Register Folio, 

Noted: (For use of New York Office only.)

By, **F. K. P.**
<table>
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<tr>
<th>No.</th>
<th>Description</th>
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<tbody>
<tr>
<td>1.</td>
<td>Client, The Presbyterian Hospital,</td>
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<tr>
<td>2.</td>
<td>Address, 70th Street &amp; Madison Avenue, New York.</td>
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<tr>
<td>3.</td>
<td>Conference,</td>
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<tr>
<td>4.</td>
<td>Letter, W.V.S. Thorne, Treasurer, Sept. 26 and 30, 1903</td>
</tr>
<tr>
<td>5.</td>
<td>Telephone,</td>
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<tr>
<td>6.</td>
<td>Report to be addressed to Wm. F. Havemeyer, 32 Nassau Street, New York.</td>
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<tr>
<td>7.</td>
<td>Account to be charged in Ledger, Client</td>
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<tr>
<td>8.</td>
<td>Examination to be made of Books and accounts of client</td>
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<td>9.</td>
<td>Where located, New York</td>
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<tr>
<td>10.</td>
<td>Nature of work, Annual audit of Treasurer's accounts for the year ended September 30, 1903</td>
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<tr>
<td>11.</td>
<td>Probable length of time, Week or ten days</td>
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<tr>
<td>12.</td>
<td>Number and class of Accountants required, One &quot;B&quot; or &quot;C&quot;</td>
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<tr>
<td>13.</td>
<td>Rates, Regular - see below.</td>
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<tr>
<td>14.</td>
<td>Remarks, Last year we rendered a bill for $125.00, having made a reduction of $150.00, and year before our charge was $125.00, having made an allowance of $133.50. Mr. Thorne in his letter of Sept. 26 states that he desires us to make an examination and report in the same manner as we have done heretofore, and under about the same terms, and in our letter of the 28th we confirmed his understanding saying that we will make the examination on about the same terms as heretofore. Work to commence October 6, 1903.</td>
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</table>

Register Folio: By, H. B. C.

Noted: (For use of New York Office only.)
NEW YORK, Office September 29, 1903.

1. Client, Lehigh Valley Railroad, Lehigh Valley Coal and affiliated companies.
3. Conference, Mr. E. B. Thomas, Mr. J. W. Platten and Mr. Fero.
4. Letter, September 26, 1903.
5. Telephone,
6. Report to be addressed to Mr. E. B. Thomas, President,
7. Account to be charged in Ledger, Client,
8. Examination to be made of, Client's books and accounts.
10. Nature of work, Four quarterly audits during the fiscal year ending June 30, 1904.
11. Probable length of time, One week each quarter.
12. Number and class of Accountants required, One, Class "B", and one assistant.
13. Rates Regular, total charge for the year not to exceed $1850.00.
14. Remarks, We are to verify the securities owned twice during the fiscal year. This work will commence on Wednesday, September 30, 1903. The first work will be the verification of the cash with the Treasurer and in banks at the close of business on that date. The second verification of the securities should be made June 30, 1904. The officials of the Company desire that we assign to this work accountants who are familiar with the Lehigh Valley accounts.

Register Folio,...

Noted: (For use of New York Office only.)

By, D. S. F.
**HASKINS & SELLS**  
CERTIFIED PUBLIC ACCOUNTANTS.

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<tr>
<td><strong>Form No. 11.</strong></td>
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<tr>
<td><strong>ENGAGEMENT BLANK No.</strong></td>
<td>639</td>
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<tr>
<td><strong>ASSIGNED TO</strong></td>
<td>GENERAL</td>
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<tr>
<td><strong>NEW YORK</strong></td>
<td>Office, September 29, 1903</td>
</tr>
</tbody>
</table>

1. **Client:** HOUSTON OIL COMPANY OF TEXAS,
2. **Address:** #30 Broad Street, New York,
3. **Conference:** Mr. Dunn with Mr. Bigelow,
4. **Letter:**
5. **Telephone:**
6. Report to be addressed to **Client,**
7. **Account to be charged in Ledger:** **Client,**
8. Examination to be made of,
9. **Where located:** office,
10. **Nature of work:** Verification and certification of statement covering new plan of stumpage income, fixed charges and redemptions.
11. **Probable length of time:**
12. **Number and class of Accountants required:** One, Class "B", with supervision of principal,
13. **Rates:** regular
14. **Remarks:**

**Register Folio,**

Noted: (For use of New York Office only.)

By, H. A. D.
HASKINS & SELLS
CERTIFIED PUBLIC ACCOUNTANTS.

Chicago Office, September 26, 1903

3. Conference, with Mr. Parke, September 24th.
4. Letter, 
5. Telephone, 
6. Report to be addressed to Mr. Stevenson.
7. Account to be charged in Ledger, Client.
8. Examination to be made of, books of H. F. Balch & Co.
9. Where located, St. Louis, Mo.
10. Nature of work, to determine the status of the accounts of Balch & Co. in relation to their contracts for building the St. L. K. C. & C. R. R.
11. Probable length of time, week.
12. Number and class of Accountants required, one accountant and one assistant.
14. Remarks, See inquiry blank dated August 1st.

In addition Mr. Stevenson requested Mr. Parke to personally take this matter up at once, which he did going to St. Louis on the night of September 24th. He started the work with Mr. H. W. Brown in charge. Mr. Brown was given full information, papers and other data and Mr. Parke will try to visit St. Louis again just before the work is completed.

Register Folio,

Noted: (For use of New York Office only.)

By, F. K. Parke.
INQUIRY BLANK.

Form No. 119.
HASKINS & SELLS
CERTIFIED PUBLIC ACCOUNTANTS.

Chicago Office
August 1903

1. Inquiry made by, W. W. Stevenson, Comptroller, C. R. I. & P. R. R.
3. Conference, with Mr. Parke
4. Letter, - -
5. Telephone, - -
6. Report to be addressed to, - -
7. Account to be charged in Ledger, - -
8. Examination to be made of, books of H. C. Balch & Co.

9. Where located, St. Louis, Mo.
10. Nature of work, to determine the amount of loss sustained by Balch & Co. under contract for work on the St. L. K. C. & C. R. R.
11. Probable length of time, Indefinite
12. Number and class of Accountants required, Indefinite
13. Rates quoted, None named
14. Remarks, These people claim to have lost $370,000.00 on certain work under contract with the St. L. K. C. & C. R. R. and are after the Rock Island people to make it good to them. Mr. Stevenson told them that before he would compromise it would be necessary to have some outside parties examine their books and determine their loss. They told him they would be willing to do this under certain conditions which bound the Rock Island to the payment of a fixed sum. Mr. Stevenson did not care to enter into such an agreement and told Mr. Parke it was probable they would reach some other basis of compromise which, if it related the amount of their loss, would require our services

Register Folio, - -

By, F. K. P.

Noted: (For use of New York Office only.)

638
1. Client, THE GORHAM COMPANY.

2. Address, Broadway at Nineteenth Street, New York.

3. Conference, Mr. Geo. H. Robinson, Vice-President, with Mr. Ludlam Sept. 22, and with Mr. Sells Sept. 23.

4. Letter, Mr. Geo. H. Robinson, Sept. 21, 1903.

5. Telephone.

6. Report to be addressed to Client.

7. Account to be charged in Ledger, Client.

8. Examination to be made of New York stores and Providence, R. I. Factory.

9. Where located, New York City and Providence, R. I.


11. Probable length of time, Three or four weeks.

12. Number and class of Accountants required, One class "B" or "C" and one assistant.

13. Rates, Regular - not to exceed $1,000.00 for the first year - see below.

14. Remarks, See letter to The Gorham Company Sept. 24, 1903, and inquiry blank and memorandum attached. Audit to be of the general accounts so as to reach the vital points, it not being contemplated that a complete examination will be made either of the personal debit accounts or of the disbursement accounts, but tests to prove the general accuracy of these accounts will be made. In the event of an irregularity, or the necessity for going further into the accounts being developed, the work involved will be regarded as a separate matter to be arranged for. We have agreed to do this work at our regular rates with the provision that the amount will not exceed $1,000.00 for the first year, but it is understood that consideration will be given to the time we find necessary to put in on the work with a view to fixing an equitable basis for the charge hereafter.

Register Folio,

By, E. W. S.

Noted: (For use of New York Office only.)
New York office, September 23, 1903.

#136

1. Inquiry made by, THE GORHAM COMPANY, Broadway and Nineteenth Street, New York,

2. Address, Mr. George H. Robinson, Vice President, with Mr. Ludlam,

3. Conference, Mr. George H. Robinson, September 21, 1903,

4. Letter, Mr. George H. Robinson, September 21, 1903,

5. Telephone, Client,

6. Report to be addressed to, Client,

7. Account to be charged in Ledger, Client,

8. Examination to be made of, New York stores and Providence factory,

9. Where located, New York City and Providence, Rhode Island,

10. Nature of work, Audit of accounts for one year, and annually thereafter,

11. Probable length of time, Indefinite,

12. Number and class of Accountants required, Indefinite,

13. Rates quoted, Usual,


Register Folio, 

Noted: (For use of New York Office only.)
Mr. Robinson stated that he met Mr. Dixcy in connection with the work which we did for the Narragansett Electric Lighting Company of Providence, Rhode Island, and said that he was very much pleased with our work and our report, and also with Mr. Dixcy, that it was evident that Mr. Dixcy knew just what he was doing and was thoroughly familiar with the work which he had in hand, that he was very much impressed with the way he handled that engagement, although Mr. Dixcy might not think that he thought so, and that he would like to have our firm audit their accounts.

Mr. Robinson said that their accounts had been audited for the last two years by Mr. Bannard (or Barnard) of Providence, and they had paid this gentleman $800.00 a year for the service, but that they were dissatisfied with the work and do not think that his audit was of any value to them. He said they were not dickering with any other accounting firm, and were free in stating that they would rather have us do the work than anybody else, but at the same time, they wanted us to appreciate what the work had cost them, and to try and meet the situation. I told him that I would confer with Mr. Sells and see them again in regard to the matter.

Mr. Robinson stated that they had two issues of stocks, that the Preferred Stock was somewhat scattered, there being about 240 or 250 stockholders, but that the Common Stock, which controls the business, was virtually all held by one man. He said that their gross business amounts to about $5,000,000.00 per year.

C. S. L.

NEW YORK,
September 23, 1903.
MEMORANDUM RELATIVE TO
THE GORHAM MANUFACTURING COMPANY
ENGAGEMENT #657

I had an interview with Mr. Robinson yesterday afternoon at 5:00 P.M.

The Annual Meeting is held on the second Wednesday in March of each year, and our report should be submitted as long before that as possible.

There are two corporations: The Gorham Manufacturing Company of New York, which is the Selling Department of The Gorham Manufacturing Company of Rhode Island. The Rhode Island Company treats the New York Company as a customer, and charges all shipments to it at wholesale prices, but for the purposes of the annual report both companies are considered as one, the inventory covering the stock on hand at both places and replacing, in the Balance Sheet, the amount due from the New York Company to the Rhode Island Company, which is usually in the neighborhood of $2,500,000.00.

Mr. Robinson has no suggestions to make, and does not wish to restrict us in any way, and will give instructions that we are to have access to everything without reserve.

It was arranged that we should start the preliminary audit in New York the early part of next week.

I go to Providence on the morning of November 9 on the Narragansett Electric Ltg. matter, and our accountant will meet me there on the morning of November 10, to take up the R. I. end of the Gorham audit.

T. B. Dixcy.

NEW YORK,
October 24, 1903.
1. Client, Mr. S. W. Gambrill, Resident Manager, Fidelity & Deposit Company (of Maryland).
2. Address, #3, Finch Lane, Cornhill, LONDON, E. C.
3. Conference, Mr. Grant with Mr. Gambrill - Sept. 8.
4. Letter,
5. Telephone, Call from Mr. Gambrill - Sept. 10 - instructing us to take up the work at Coventry on Friday, September 11.
6. Report to be addressed to Mr. S. W. Gambrill, Resident Manager.
7. Account to be charged in Ledger, Fidelity & Deposit Company of Maryland.
8. Examination to be made of, Agents' accounts in Books of Messrs. James Reid & Co., Coventry - in connection with claims filed with the Fidelity Company for defalcations of employees.
9. Where located, Coventry.
10. Nature of work, Tracing character of the accounts, and ascertaining whether settlements have been made in conformity with the particulars contained in the employer's statement.
11. Probable length of time, 3 days.
12. Number and class of Accountants required, 1.
13. Rates, 2 guineas per day and expenses. (Not to exceed 10 guineas).
14. Remarks,

Register Folio,

Noted: (For use of New York Office only.)

By, J.G.
LONDON Office, September 8, 1903.

1. Inquiry made by, Mr. S. W. Gambrill, Resident Manager, Fidelity & Deposit Company (of Maryland).
2. Address, 3, Finch Lane, Cornhill, London, E. C.
3. Conference, Mr. Grant with Mr. Gambrill - September 8.
5. Telephone,
6. Report to be addressed to, Mr. S. W. Gambrill, Resident Manager.
7. Account to be charged in Ledger, Fidelity & Deposit Company of Maryland.
8. Examination to be made of, Agents' accounts in Books of Messrs. James Reid & Company, Coventry - in connection with claims filed with the Fidelity Company for defalcations of employees.
9. Where located, Coventry.
10. Nature of work, Tracing character of the accounts, and ascertaining whether settlements have been made in conformity with the particulars contained in the employer's application.
11. Probable length of time, 3 days.
12. Number and class of Accountants required, 1.
13. Rates quoted, 2 guineas per day and expenses. (Not to exceed 10 guineas)
14. Remarks, 

Register Folio, 

Noted: (For use of New York Office only.)

By, J.G.
LEHIGH VALLEY RAILROAD AND COAL COMPANIES,

Address, Philadelphia, Pennsylvania,

Conference, - - - -

Letter, - - - -

Telephone, - - - -

Report to be addressed to - - - -

Account to be charged in Ledger, Client,

Examination to be made of, Controlled coal companies of the Lehigh Valley Coal Company,

Where located, Philadelphia, Pennsylvania,

Nature of work, Audit for six months ended June 30, 1903.

Probable length of time, - - - -

Number and class of Accountants required, - - - -

Rates, Regular; estimated not to exceed $200.00

Remarks, - - - -

Register Folio, - - - -

Noted: (For use of New York Office only.)

By, D. S. F.
NEW YORK Office, September 19, 1903


2. Address, 126 Liberty Street, New York.

3. Conference, Between Mr. Van Name and Mr. Baumann at their office and also with Mr. Palen at the Imperial Hotel.

4. Letter,

5. Telephone,

6. Report to be addressed to Mr. Frank A. Palen, Pres., Church Construction Co.

7. Account to be charged in Ledger, Frank A. Palen, Pres., Church Construction Co.

8. Examination to be made of, Contracts finished, and also a general investigation of the methods being followed.


10. Nature of work, Contracts finished, and also a general investigation of the methods being followed.

11. Probable length of time, Two to three weeks.

12. Number and class of Accountants required, One - class "B"

13. Rates, $25.00 per day

14. Remarks,

Register Folio, 

Noted: (For use of New York Office only.)
1. Client, GOLD CAR HEATING AND LIGHTING COMPANY,
2. Address, Frankfort & Cliff Streets, New York,
3. Conference, with Mr. John E. Ward and Mr. Gold, President, September 14,
4. Letter,
5. Telephone, with Mr. Gold, President, to-day.
6. Report to be addressed to Gold Car Heating and Lighting Company,
7. Account to be charged in Ledger, Gold Car Heating and Lighting Company.
8. Examination to be made of accounts of the above Company, quarterly,
9. Where located, New York,
10. Nature of work, Regular quarterly audit and statement of accounts at the end of the year.
11. Probable length of time, two or three days,
12. Number and class of Accountants required, One, class "B" or "C",
13. Rates, $50.00 a quarter for the first three quarters, and $75.00 for the last quarter.
14. Remarks, Their fiscal year commences May 1, and the audit to be made now is for the first quarter ended July 31, 1903. See our letter to this Company, dated September 14, 1903. The arrangement made with these people, as to our charges, is somewhat tentative, and if we find, after making the audit of the first quarter, that we cannot afford to continue the work at the above rates, we will take up the matter with our clients and either make a different arrangement or discontinue the work thereafter. We promised to send a man who has been on our staff a considerable time. See Inquiry Blank #123 attached.

Register Folio, E. W. S.

Noted: (For use of New York Office only.)
Form No. 112.

HAStINS & SELLS
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT # 633

INQUIRY BLANK.

#128 NEW YORK Office, September 14, 1903

1. Inquiry made by, GOLD CAR HEATING AND LIGHTING COMPANY,
   Frankfort and Cliff Streets, New York,

2. Address, with Mr. John E. Ward and Mr. Gold, President,

3. Conference, letter,

4. Telephone, telephone,

5. Report to be addressed to, Gold Car Heating and Lighting Company,

6. Account to be charged in Ledger, as above,

7. Examination to be made of, accounts of the above Company, quarterly,

8. Where located, New York,


10. Probable length of time, Two or three days' time each quarter,

11. Number and class of Accountants required, one,

12. Rates quoted, Usual rates - see Remarks,

13. Remarks, Mr. Ward stated that the accounts of his Company had been audited regularly by the American Audit Company, of which Mr. La Frentz is President, but the work recently had not been satisfactory, and they desired to change, and thought they would like to have us quote our price for doing the work. I said that we did not want to place ourselves in an attitude of competition, but, in view of what Mr. Ward said, we would take up the work for say one quarter, or more if he preferred, to make a fair test of the requirements of the work, and to receive for the service the same amount as he had been paying the American Audit Company; and that we would confer with him later as to what was a fair compensation for the work, and would make arrangements or withdraw, as would be mutually agreeable. Mr. Ward seemed to be satisfied with this agreement, and asked us to write a letter to this effect.

See letter to Gold Car Heating and Lighting Company, September 14, 1903.

By. E. W. S.

Register Folio, 

Noted: (For use of New York Office only.)
1. Client,          WELLS, FARGO AND COMPANY,            

2. Address,        #63 Broadway, New York,                   

3. Conference,     August 24 with Colonel Dudley Evans, President; Sept. 18 with Colonel Evans, President, and H. B. Parsons Vice-President and Secretary. 

4. Telephone,       

5. 

6. Report to be addressed to          Wells, Fargo and Company,            

7. Account to be charged in Ledger,      Wells, Fargo and Company,              

8. Examination to be made of,           Accounts of Wells, Fargo and Company, both the express business and the bank, 

9. Where located,      San Francisco, California,               

10. Nature of work,    General over-hauling in the San Francisco office, checking balances, making suggestions in regard to the present methods in use in the Accounting Department, etc., etc. 

11. Probable length of time,            Not known,            

12. Number and class of Accountants required, One, Class "B" or "C", and one assistant. 

13. Rates, $50.00 per day for principal, supervising, consulting, etc., not to be engaged upon the work all of the time; $25.00 per day for the accountant-in-charge, and $15.00 per day for assistant. No subsistence expenses to be charged, and no charge for the time of the men going to and coming from San Francisco. Transportation can probably be obtained by applying to the company here. 

14. Remarks, See memorandum, Inquiry Blank #121, and second memorandum dated August 24, 1903, all attached. 

Register Folio,                       

By, E. W. S. 

Noted: (For use of New York Office only.)
MEMORANDUM

The examination of the bank is to cover the condition at the end of some period that will fit the general accounts of Wells, Fargo and Company, probably at the end of a month. The examination to be made of the San Francisco bank, with statement of assets and liabilities, and detailed schedules in support of the balance sheet, with estimated value of securities, collateral, etc.

It is not desired that an audit of past periods be made, unless in the examination of the assets, liabilities and statements something should be developed which would suggest the necessity for it, in which event we are to get authority from Colonel Evans, President. The President of the bank is authorized to make loans, and carry on the business in San Francisco; the other banks are operated as branches of the San Francisco bank, and it is thought that it will not be necessary to examine them.

There is practically the same arrangement for the Express Company, except that special attention is desired to the system of accounts, with a view to making suggestions for changes, etc., and an outline of the changes, when we are ready to make suggestions, should be gone over with the General Auditor and other officials in San Francisco, before submitting them to the President in our general report; the object being to make only such recommendations in the system as will be acceptable and can be introduced. Colonel Evans does not want us to make recommendations that will be thrown out when they get back to San Francisco. On account of our working at long range, we will have to be sure of our ground at San Francisco before we report to the President in New York.

Colonel Evans expects to be in San Francisco sometime during the progress of the work. He suggested that it would be proper to take a couple of weeks to make a thorough audit of the bank, and a month or so to make the examination of the Express Company, but we are not restricted as to that.

There is no occasion to examine the minutes. They are kept in New York, and the company has no capital operations, except the issue of capital stock.

E. W. S.

NEW YORK,
September 18, 1903.
The examination is not intended to be an audit covering any past period, but an examination to establish correct classification of assets and liabilities on a given date, both in the Express Company and in the Bank. Colonel Evans says he has no doubt of the accuracy of the accounts so far as the intention is concerned, and they have no suspicion that there is anything wrong. The purpose is to have a general overhauling and see that the cash and securities, as shown by the trial balance and balance sheets at a given date, are all on hand, and to report upon the system of both concerns. The question of the period to cover in the examination means that only so much time need be covered as will give a line upon the general condition of the accounts. In the case of the Express business, two months would probably be ample in the general accounts and one month for some of the leading features of the details, and not to exceed one month — possibly less — in the Bank.

It is requested that the Bank be examined first, and the letter of introduction to the Express Department withheld by us until after the Bank examination is completed. It is also requested that we do not make it known while in the Bank Department that we purpose making an examination in the Express Department.

See two or three of our best bank examination reports, notably: the National Bank in Atlanta and the American Trust Company of Cleveland; also our reports upon the system, organization, etc., of the American Express Company, and any other reports bearing directly upon this line of work.

E. W. S.
#131

NEW YORK, Office, August 24, 1903

1. Inquiry made by: Colonel Dudley Evans, President, Wells Fargo & Company

2. Address: New York

3. Conference: with Mr. Sells, at Colonel Evans' office, to-day.

4. Letter:

5. Telephone:

6. Report to be addressed to: Wells Fargo and Company

7. Account to be charged in Ledger: Wells Fargo and Company,

8. Examination to be made of: accounts of Wells Fargo and Company,

9. Where located: San Francisco, California,

10. Nature of work: general over-hauling in the San Francisco office, checking balances, making suggestions in regard to the present methods in use in the Accounting Department, etc.

11. Probable length of time: Not known,

12. Number and class of Accountants required: Not known,

13. Rates quoted: $50.00 per day for principal; $25.00 per day for accountant in charge, and $15.00 per day for assistant.

14. Remarks:

(See memorandum attached.)

Register Folio,

Noted: (For use of New York Office only.)

E. W. S.
I had an interview this morning with Colonel Evans, President of Wells Fargo and Company, in regard to the accounts of Wells Fargo and Company, with a view to a general over-hauling in the San Francisco office, checking the balances with the Cashier, who is attached to the Auditing Department, and also making suggestions in regard to the present methods in use in the Accounting Department, not with a view to introducing a complete new system, which would not be possible, but with a view to making changes, commencing with one or two matters at first, and others afterward.

Colonel Evans said that his Executive Committee will be conservative about this matter, but that he had come to the conclusion that public accounting was coming to be recognized in businesses and corporations like theirs, and other large corporations, and if there was any advantage in this work, he wanted to get the benefit of it. He was not able to suggest that there was a single thing wrong anywhere, but he had a feeling that, perhaps, their methods are a little antiquated, and, maybe, they do not have just the sort of accounting that they ought to have with the Cashier in the Auditing Department. The bank in San Francisco is the Treasury of the concern; there really is no Treasurer, as the bank discharges that function in every respect, receiving the remittances from the Cashier and paying out the money directed.

Colonel Evans stated that the cost of this matter at the beginning would be a thing that they would have to consider very carefully. He came to us on account of his long acquaintance with me, and also on account of our reputation in general, upon his inquiry as to whether we were qualified to do this sort of work, I gave him the names of a good many concerns, like his own, with whom we do business, and quoted the regular rates of $25.00 for the accountant in charge, and $15.00 for an assistant, if necessary, and then $50.00 per day for the time of the principal in consultation, if that proved necessary, and I said that I thought it would. I also told him that in a company as big as his, with so many ramifications, we would hardly want to assume the responsibility for the recommendations as to the system, without putting in some time here or in San Francisco, for which we would have to charge $50.00 per day. Upon this Colonel Evans said that he could see that possibly it might be a difficulty to charge $25.00 per day for the man in charge of the work, and then $50.00 per day, additional, for further consultation in regard to it. He also stated that he supposed that they would have to pay for the time of the men going back and forth, if it would be necessary to go back and forth, which he thought would be the case. I said that if he thought the expense of going back and forth would influence them in regard to this matter, we would leave it out of our charge, and he said that anything that would affect the charge would influence his Executive Committee. He said that he would leave it to us, but he wanted us to understand that this was a new thing for them and the Committee were hesitating about it, but if they concluded to have it done, they would, of course, have to leave to him the question of what we were going to charge, and it could be seen that if we could once get in and started, without making our bills too large, we would get attached to a Company that would like us better as we proceeded, and that would be an advantage on account of the work in the bank and regular audits from time to time. He mentioned that he could probably get transportation for the men out to San Francisco and back again; this serves to show the disposition to be very economical in starting the work. The Colonel also inquired if we were going to have an office opened in San Francisco, so that we could have representatives right there. I said that it was a little indefinite, but that we had the matter before us now, although we had not yet settled upon it.

NEW YORK,
August 24, 1903.

E. W. S.
NEW YORK CITY, October 2, 1903.

Messrs. Haskins & Sells,
Certified Public Accountants, 30 Broad Street,
NEW YORK CITY.

Dear Sirs:

Referring to the understanding had with your firm, in pursuance of instructions to me from our Executive Committee, as to checking up the General Accounting Office of the Express, and the Bank, of Wells Fargo and Company, at San Francisco, confirmed in your letter advice of the 1st. instant:

EXPRESS: It is desirable that your representative examine the Cash and Vouchers of the Cashier's Department, and verify the same by the reports at hand from the various offices; checking over the records as kept by the Cashier for such a period as will warrant your representative in reporting upon the correctness of the same.

As to the Auditing Department: Examine and check the accounting in the several departments to the extent as will satisfy your representative that the Auditing is properly and correctly conducted. Also report as to the methods of the accounting adopted by our Cashier and General Auditor, in which you might suggest any improvements that can be made in the line of economy and efficiency.

BANK: In regard to this Department, I will state, in general terms, my understanding of what is expected that your examination and report will comprise, viz.: A verification of the Cash and Securities of
the head Bank at San Francisco, as of the date of the visit there of your representative; an audit and verification of Trial Balance of the books first preceding such visit; detailed and itemized statements of all Representative Accounts, with explanations to render them intelligible; Reconciliations of the Accounts of the head Bank with the branches; an examination of the most recent Reconciliation of the Accounts with Correspondent Banks and Bankers; an inspection of Acknowledgments from depositors, and a report thereon as to what extent the same are in hand; an inquiry upon each other subject, if any, which may present itself to your representative in the course of his examination, and as to which he may deem it necessary to report in order to make the audit complete.

It is desired to have this examination made with the cordial support, cooperation and assistance of the representatives of the Company at San Francisco, and they will be advised accordingly.

A Report in writing of your examination of the affairs of the General Accounting offices of the Express Department and the Bank should be made to the Executive Committee of the Board of Directors of Wells Fargo and Company, at New York.

Yours truly,

(Signed) DUDLEY EVANS,

President.
NEW YORK CITY, October 3, 1903.

Messrs. Haskins & Sells,
Certified Public Accountants, 30 Broad Street,
New York City.

Dear Sirs:

Supplementing my letter of instructions of the 2nd instant, and referring also to our conversation of same date:

As soon as the examination of the Bank is completed, your report thereon should be immediately made out, addressed to the Executive Committee, and enclosed to Mr. H. B. Parsons, Secretary, 63 Broadway, New York City. Then the examination and report on the accounting offices of the Express can be taken up.

Yours truly,

(Signed) DUDLEY EVANS,
President.
MEMORANDUM OF CONFERENCE REGARDING
WELLS FARGO BANK MATTER

I called on Mr. Parsons, Vice President and Secretary, at his office #63 Broadway, at 3:00 o'clock this afternoon, by appointment, and advised him that the papers in the bank examination, forwarded by our representatives in San Francisco on the 11th instant, had been received late Monday evening, the 16th, and that it would be impossible for us to review the matter, as is our custom, and submit any statements by Thursday, the 19th, (the date of their Board Meeting).

I advised Mr. Parsons that we were prepared to state, in a very general sort of way, that the system in the Bank in San Francisco was good, providing a proper check upon the revenue and expenditures, and that the records and accounts were found to be well kept and in very good condition, and that we would write a letter to this effect, if he desired to have one to present at the Board Meeting. He said our verbal statement was sufficient and he would convey this information to the Board, if occasion presented itself.

Mr. Parsons thought favorably of my suggestion that, in view of the fact that a Balance Sheet prepared from the general books of the San Francisco Bank appeared to us to be something more than a Balance Sheet of the Bank, and also in view of the fact that the relationship between the Bank, the Express Company, and Wells, Fargo and Company is somewhat involved, we defer rendering a report on the Bank examination until we have completed the Express matter and render, at the conclusion of the Express examination, a report covering each division of the work, or one report covering both.

D. S. F.

NEW YORK,
November 18, 1903.
Engagement Blank No. 621

New York Office, September 16, 1903

1. Client: Jacksonville and Southwestern Railroad Company,

2. Address: Jacksonville, Florida,

3. Conference: with a gentleman representing Charles W. Chase, the proprietor of the property, whose address is Gainesville, Florida,

4. Letter,

5. Telephone,

6. Report to be addressed to Jacksonville and Southwestern Railroad Company,

7. Account to be charged in Ledger: Jacksonville and Southwestern Railroad Company,

8. Examination to be made of current accounts, and to state correctly capital and other operations since July 1, 1903,

9. Where located: Jacksonville, Florida,

10. Nature of work: Audit of accounts for two months or three, if we do not take it up until next month, so as to state correctly the operations for that period, and semi-annually or annually thereafter, as we may think best.


12. Number and class of Accountants required: One.


14. Remarks: We were requested to quote our price for this work, the gentleman stating that it was a very small matter, but, at the same time, they desired to have their accounts put in good shape, with such suggestions as are necessary, and for the balance sheet and income account to be rendered monthly. We estimated, for the annual audit, from $500.00 to $750.00 per annum, based on the usual rates. The charge for the first piece of work, could probably be considered more than the regular charge for the audits thereafter. A memorandum will be sent us, which will show the operation of the capital accounts so that they can be put upon the books correctly. At the present time there are no entries for the capital accounts on the books at Jacksonville. These should be verified by the minutes. When we are ready to take up this work, we must write to Mr. Chase, at Gainesville, Florida, and tell him that our representative will be in Jacksonville on a certain date, giving say a week's notice, so that Mr. Chase will have an opportunity to meet our representative and introduce him to the officers of the company in Jacksonville.

Noted: (For use of New York Office only.)

E. W. S.
1. Client, J. Regester's Sons Company.
2. Address, Corner Holliday and Saratoga Streets, Baltimore, Maryland.
3. Conference, with Mr. William C. Smith, Secretary and Mr. Edward Regester, General Manager.
4. Letter, 
5. Telephone, 
6. Report to be addressed to Mr. William C. Smith, Secretary, #602 Continental Trust Building, Baltimore, 
7. Account to be charged in Ledger, 
8. Examination to be made of, 
9. Where located, Baltimore, Maryland, 
10. Nature of work, Devising and installing a new system of accounting, including a cost system, also supervising inventory. 
11. Probable length of time, Six or seven weeks or longer, if necessary, 
12. Number and class of Accountants required, One, Class "B".  
13. Rates, $25.00 per day and traveling and subsistence expenses, 
14. Remarks, At a conference held September 14, 1903, with Mr. William C. Smith, Secretary, and Mr. Edward Regester, General Manager, we were instructed to build and institute a new system of accounts, including cost system, work to be commenced immediately, so that the system can be instituted November 1, 1903. Mr. Edward Regester controls 60% of the Capital Stock. Render bill monthly.

Register Folio, 
Noted: (For use of New York Office only.)

By, Benjamin Franklin, Jr.
1. Client, Metropolitan Express Company.

2. Address, 49th Street & Eighth Avenue, New York.

3. Conference, Mr. Dixcy with Mr. Henry Sanderson, President.

4. Letter,

5. Telephone,

6. Report to be addressed to Client

7. Account to be charged in Ledger, Client

8. Examination to be made of, Agency Accounts


10. Nature of work, Examination of way bills to determine the revenue and expenses and volume of business of each district, both local business and for account of other express companies.

11. Probable length of time, Two weeks

12. Number and class of Accountants required, One class "B" or "C" and say nine assts.


14. Remarks,

Register Folio,  

Noted: (For use of New York Office only.)  

By, T. B. Dixcy
ENGAGEMENT BLANK No. 628

ASSIGNED TO: CHICAGO

New York Office, September 14, 1903.

1. Client, Royal Baking Powder Company,

2. Address, 100 William Street, New York.

3. Conference, Mr. Garey with Mr. Sells.

4. Letter, September 11, 1903.

5. Telephone, Mr. Garey with Mr. Ludlam

6. Report to be addressed to Royal Baking Powder Company

7. Account to be charged in Ledger, Price Baking Powder Company

8. Examination to be made of, the accounts of the cashier of the Price Baking Powder Company.


10. Nature of work, Shortage. "Make thorough investigation and check all irregularities back to their commencement."

11. Probable length of time, Indefinite.

12. Number and class of Accountants required, Indefinite.


Register Folio,

By, C. S. L.

Noted: (For use of New York Office only.)
New York Office, September 11, 1903.

1. Client, United Railroads of San Francisco,
2. Address, San Francisco, California.
3. Conference,
5. Telephone,
6. Report to be addressed to
7. Account to be charged in Ledger, Client.
8. Examination to be made of, Continuation of former engagement - #524.
10. Nature of work, Compilation of statistics relating to cost of living, etc. preparation for a hearing before the Arbitration Committee, which it is expected will be held in New York City.
11. Probable length of time, Indefinite.
12. Number and class of Accountants required, Indefinite
13. Rates, regular

Register Folio, Noted: (For use of New York Office only.)

By, C. S. L.
NEW YORK Office, September 10, 1903

1. Client, WILLIAM C. SMITH,

2. Address, #602 Continental Trust Building, Baltimore, Maryland.

3. Conference,

4. Letter, Mr. Smith's letters of September 1st, 4th and 9th.

5. Telephone,

6. Report to be addressed to,

7. Account to be charged in Ledger, William C. Smith. J. Regester's Sons Co.

8. Examination to be made of, books and accounts of the J. Regester's Sons Co.

9. Where located, Baltimore, Maryland.

10. Nature of work, Examination and audit. Period to be determined later.

11. Probable length of time, Not known,

12. Number and class of Accountants required, One, Class "B" or "C", and possibly an assistant,

13. Rates, Usual,

14. Remarks, Mr. Smith is the attorney for the J. Regester's Sons Company, and, under date of September 9, advised us that he had been authorized to secure our services to make an examination and audit, and requested that we take up the matter without delay, as it is of some moment.

Register Folio, By, H. B. C.

Noted: (For use of New York Office only.)
1. Client, Morning Telegraph

2. Address, #826 Eighth Avenue, New York.

3. Conference with Mr. Dunn, Proprietor, and Mr. Henry D. Macdona, in charge of the business.

4. Letter,

5. Telephone,

6. Report to be addressed to Morning Telegraph.

7. Account to be charged in Ledger, Morning Telegraph.

8. Examination to be made of Accounts from January 1, 1903 to date.

9. Where located, #826 Eighth Avenue, New York.

10. Nature of work, Audit for current year, statement of assets and liabilities, Income and Profit and Loss statement for the period of 1903, and a general report on the condition of the business and recommendations for the introduction of a new system of accounts.

11. Probable length of time, Unknown.

12. Number and class of Accountants required, One Class "B" or "C" to start with.

13. Rates, Usual, including $50.00 a day for conferences with principals, if necessary.

14. Remarks, Mr. Dunn was introduced by Mr. Macdona, who stated that he had formerly known Mr. Haskins. Mr. Dunn said that Mr. Whitney had a large interest in his paper, and that he would want such an examination and report as would enable them to understand exactly how they stood, and how their business was running. Mr. Dunn asked the probable cost, and I told him that it was impossible to tell until we had gotten into the work, and he said very well, to make a start as soon as possible on the work, and we are to try and arrange to have someone start by Monday, next. Mr. Dunn is leaving town to be absent some time. Communicate with Mr. Macdona, 31 Nassau Street, Bank of Commerce Building, to-day or to-morrow; arrange for an hour on Monday or earlier that we can go with him to the office of the Company to make a start.

2. Address. 

3. Conference. Mr. H. H. Buckman with Mr. Ludlam


5. Telephone. __

6. Report to be addressed to Client

7. Account to be charged in Ledger. Client

8. Examination to be made of. Client's accounts


10. Nature of work. Audit from the time of the fire in 1901, and back of that, if possible, to August 31, 1903.

11. Probable length of time. 3 weeks

12. Number and class of Accountants required. One - "B" or "C" and possibly asst. later

13. Rates. Usual


Register Folio,

Noted: (For use of New York Office only.)

By, C. S. L.
Mr. Buckman is the attorney for the Merrill-Stevens Engineering Company of Jacksonville, Florida. This company desires to put out an issue of probably 200,000 bonds which they wish to place through Mr. W. W. Mackall of the Savannah Trust Company, Savannah, Georgia. They want us to make an audit of their accounts from the time of the fire in 1901, to the latest date possible, probably August 31. We are to go back to the fire in order to complete a definite period if the records prior to the fire are available. Mr. Buckman requests that we have a conference with Mr. Mackall for the purpose of having our report cover all the information which he would want in connection with selling their bonds. Mr. Buckman stated that they would want an appraisal of the plant as far as we could do that work, but he did not think they would be justified in having a special man go to Jacksonville for this purpose. He stated that we could probably furnish an appraisal that would answer their purposes, from book records, and that we could have the real estate appraised, if Mr. Mackall wanted that done, by a local real estate agent. He suggested for this purpose the following real estate agents of Jacksonville: C. Buckman, A. W. Barrs, Jere S. Smith. He said that he specially cautioned us against getting an appraisal from Mr. Telfair Stockton of Stockton & Budd, as he said that Mr. Stockton is the agent for a railroad company who is trying to purchase their property and that he would place a low valuation on the property in order to use the same in condemnation proceedings which the railroad company are threatening.

Mr. Buckman also said that if it was desirable to have certain of the machinery appraised that Tom Murphy, a machinist who lived in the west end of Jacksonville was a very fair minded, impartial man, although a competitor of theirs in business.

Mr. Buckman wanted us to see Mr. Mackall either in New York or in Savannah before going to Jacksonville, and, after having a conference with Mr. Mackall, we are to proceed to Jacksonville and report to either one of the two Mr. Merrills or to Mr. Stevens.

The name of the company's bookkeeper is Sealer.

NEW YORK,
September 8, 1903.

C. S. L.
HASKINS & SELLS
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 623
ASSIGNED TO CHICAGO

Chicago Office, September 2, 1903.

1. Client, R. Link, Manager, Keuffel & Esser Co.
2. Address, 111 Madison Street, Chicago, Illinois.
3. Conference, A. S. Vaughan with Mr. Link.
4. Letter,
5. Telephone,
6. Report to be addressed to
7. Account to be charged in Ledger, R. Link.
8. Examination to be made of,
11. Probable length of time, One or two days.
12. Number and class of Accountants required, One.
13. Rates, $15.00
14. Remarks, If verification of cash balance develops any irregularity will want us to audit the company's books.

Register Folio,

Noted: (For use of New York Office only.)

By, A. S. Vaughan.
ENGAGEMENT BLANK No. 622

ASSIGNED TO GENERAL

NEW YORK Office, September 4, 1903.

1. Client, **New York Journal**

2. Address, **154 Nassau Street, New York**.

3. Conference, by Mr. Dunn with Mr. William E. Haskell, Manager, and Mr. S. S. Jarvalho.

4. Letter, ____________

5. Telephone, ____________


7. Account to be charged in Ledger, **New York Journal**.

8. Examination to be made of, accounts of the Advertising Department.


10. Nature of work, Examination and audit - period of time to be ascertained by accountant in charge from Mr. Haskell. The latter may be open to suggestion in that respect after the work has been entered upon. The desires seem to be to have the examination made thoroughly effective.

11. Probable length of time, **not estimated**.

12. Number and class of Accountants required, **One Class "B", second or third grade, and one Class "D", first grade; additional assistants if they can be utilized in the direction of economy and expedition.**

13. Rates, $25.00 and $15.00 per diem.

14. Remarks, **(See memorandum attached).**

Register Folio, 

Noted: (For use of New York Office only.)

By, **H. A. D.**
It was stated that the revenue from advertising constituted about 50% of the entire revenue of the New York Journal and that the administration has recognized the importance of safeguarding this revenue and has surrounded it by every check which it has thought might be effective. The administration feels, however, that the frequent developments of leakages, shortages, defalcations and embezzlements in other lines of business make it desirable to ascertain whether there have been any weaknesses in its system, and whether any fraudulent practices have been carried on in connection with its Advertising Department. Both Mr. Haskell and Mr. Carvalho understand that to this end it may be necessary to test a reasonable number of their advertising accounts for the purpose of determining whether the payments of debtors have been credited as and when they were made, and that if any discrepancy should be developed in this respect, it may be to their interest to look carefully into practically all of their advertising accounts, with the exception, possibly, of those on which payments are made of large amounts by checks which could not be used for the purpose of concealing a defalcation.

The important basic feature is to establish whether all of the advertising revenue has been taken up in the accounts, and especially that which has been handled on a cash basis.

The administration desires suggestions in two directions:
1. Economy without reducing the effectiveness of the present system;
2. Modifications of present system in the direction of greater efficiency without increase of expenses.

It is thought that if, in the course of the examination of the accounts of the Advertising Department, any discrepancies are developed, the accountant in charge will be able to obtain such an extension of the engagement as will embrace all of the accounts of the client— at least so far as revenues are concerned, and possibly including all of the expenditures.

At the opening of the conference, there was a slight disposition on the part of Mr. Haskell in the direction of an engagement at a fixed price. This idea was soon dissipated from his mind with respect to the initial engagement, but the indications were that, if our work proved altogether satisfactory, we might be engaged to make regular periodical audits, in which case they would want them arranged under a fixed price for each period.

The importance of this engagement is accentuated by the character of the client's business. The opinion which it may form of Certified Public Accountants in connection with this engagement may be reflected in its attitude toward, and comments upon, the profession for years to come. If the administration of the New York Journal is made to recognize our efficiency through our work on this engagement, the effect may be reflected in its attitude toward the profession of accountancy.

It was agreed that our work would be commenced on the 7th or 8th instant, or in the event we found it necessary to postpone to 9th instant we would telephone Mr. Haskell to that effect on the 7th instant.

H. A. D.

NEW YORK, September 4, 1905.

2. Address, 97, Queen Victoria Street, LONDON, E.C.

3. Conference, Mr. Grant with Mr. Lieber — August 24.

4. Letter, Confirming our acceptance of his offer — August 24.

5. Telephone,

6. Report to be addressed to

7. Account to be charged in Ledger, Lieber Code Company.

8. Examination to be made of Books and accounts for 14 months ending December 31, 1903, the remaining months in the period to be checked up at the close of each.

9. Where located, 97, Queen Victoria Street, LONDON, E.C.


11. Probable length of time,

12. Number and class of Accountants required, 1.


14. Remarks, Mr. Lieber has in contemplation the formation of a Company to acquire his business.

Register Folio,

Noted: (For use of New York Office only.)
<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
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<tbody>
<tr>
<td>1</td>
<td>Client, <strong>Interurban Street Railway Company</strong></td>
</tr>
<tr>
<td>2</td>
<td>Address, 621 Broadway, New York</td>
</tr>
<tr>
<td>3</td>
<td>Conference, With Mr. Gannon and Mr. Warren</td>
</tr>
<tr>
<td>4</td>
<td>Letter, _</td>
</tr>
<tr>
<td>5</td>
<td>Telephone, _</td>
</tr>
<tr>
<td>6</td>
<td>Report to be addressed to <strong>Interurban Street Railway Company</strong></td>
</tr>
<tr>
<td>7</td>
<td>Account to be charged in Ledger, <strong>Interurban Street Railway Co., Union Ry.</strong></td>
</tr>
<tr>
<td>8</td>
<td>Examination to be made of, <strong>Union Railway Co. and its subsidiary companies.</strong></td>
</tr>
<tr>
<td>9</td>
<td>Where located, 128th Street and Third Avenue, New York City</td>
</tr>
<tr>
<td>10</td>
<td>Nature of work, Complete audit of the conductors' collections and of the general accounts of the Company, for the month of June.</td>
</tr>
<tr>
<td>11</td>
<td>Probable length of time, <strong>A week or ten days</strong></td>
</tr>
<tr>
<td>12</td>
<td>Number and class of Accountants required, One &quot;B&quot; or &quot;C&quot; and two assistants.</td>
</tr>
<tr>
<td>13</td>
<td>Rates, <strong>Usual - not quoted</strong></td>
</tr>
<tr>
<td>14</td>
<td>Remarks, Mr. Warren stated that Mr. Maher, President of the Union Railway Company, had been very sensitive about their having anything to do with the accounts of the Union Railway Company, and that Mr. Olcott, the Auditor of the Union Railway Company, had been appointed because of his relations rather than on account of his qualifications, and that, therefore, they feared the accounts of the Union Railway Company were not being properly handled or in good condition. These remarks were the result of our verbal report on the cursory examination we had made of the conductors' accounts covering the four days which we examined, and as a result of a telephone conference Mr. Warren had with Mr. Maher. When the officers of the Interurban Co. receive our report on the result of this audit of a month's accounts, they will decide whether they wish us to make a detailed check back of June 1st.</td>
</tr>
</tbody>
</table>

Register Folio, By, **C. S. H.**

Noted: (For use of New York Office only.)

2. Address, 15 Wall Street, New York.

3. Conference, 

4. Letter, 

5. Telephone, His secretary with Mr. Ludlam 

6. Report to be addressed to 

7. Account to be charged in Ledger, Client 

8. Examination to be made of, Books and accounts of Hurlbutt, Hatch & Co., Bankers 


10. Nature of work, Examination 

11. Probable length of time, Not known 

12. Number and class of Accountants required, One class "A" or "B" and one assistant 

13. Rates, $25.00 and $15.00 

14. Remarks, Someone in Mr. Hurlbutt's office called up on the telephone and asked our rates. The usual rates of $25.00 and $15.00 were quoted, and in a few moments the telephone rang again, and the telephone operator at Mr. Ely's office said that Mr. Ely wanted us to have one accountant and an assistant report to him at his office to-morrow morning at 9 o'clock. He said that it was possible we would be refused access to the books of Hurlbutt, Hatch & Company, in which case we were to come back and let him know. He asked what our charge would be in this event, and we told him that if no time was lost there would be no charge - otherwise, for the actual time engaged. 

Register Folio, 

Noted: (For use of New York Office only.) 

By, C. S. L.
1. Client, GEORGIA RAILROAD,

2. Address, Augusta, Georgia.

3. Conference, With Mr. Henry Walters, at our office, to-day.

4. Letter,

5. Telephone,


7. Account to be charged in Ledger, Client

8. Examination to be made of, Books and accounts of Client.

9. Where located, Augusta, Georgia.

10. Nature of work, Examination of assets and liabilities as of June 30, 1903, and audit of the year's business, making up Balance Sheet, Income Account, and notes on the general system.

11. Probable length of time, One or two weeks.

12. Number and class of Accountants required, One accountant and one assistant

13. Rates, Usual - not quoted

14. Remarks, Mr. Walters said that there was no suggestion that there was anything wrong. The Board of Directors, consisting of Mr. M. M. Smith, of the Louisville & Nashville, and himself, had authorized an audit, to be made in exactly the same way that we do the work on the Atlantic Coast Line, and that the extent of the engagement would be something like that of the Atlanta and West Point Railroad Company. Mr. Walters requested that we give special attention to claims paid, and see if there were any rebates that were improper. Report to Mr. Thomas K. Scott, at Augusta, Georgia.

Register Folio,

Noted: (For use of New York Office only.)

By, E. W. S.
1. Client, Georgia Railroad Company.

2. Address, Augusta, Georgia.

3. Conference, with Mr. Henry Walters, at our office, to-day.

4. Letter,

5. Telephone,

6. Report to be addressed to Georgia Railroad Company.

7. Account to be charged in Ledger, Georgia Railroad Company.

8. Examination to be made of books and accounts of the company.

9. Where located, Augusta, Georgia.

10. Nature of work, Examination of assets and liabilities as of June 30, 1903, and audit of the year's business, making up Balance Sheet, Income Account, and notes on the general system.

11. Probable length of time, one or two weeks.

12. Number and class of Accountants required, one accountant and one assistant.


14. Remarks, Mr. Walters said that there was no suggestion that there was anything wrong. The Board of Directors, consisting of Mr. W. H. Smith, of the Louisville and Nashville, and himself, had authorized an audit, to be made in exactly the same way that we do the work on the Atlantic Coast Line, and that the extent of the engagement would be something like that of the Atlanta and West Point Railroad Company. Mr. Walters requested that we give special attention to claims paid, and see if there were any rebates that were improper. Report to Mr. Thomas K. Scott, at Augusta, Georgia.

Register Folio,

Noted: (For use of New York Office only.)

By, E. W. S.
1. Client, St. Michael's Church

2. Address, 225 West 99th Street, New York

3. Conference, Mr. Dunn with W. R. Peters, Treasurer, 92 William Street.

4. Letter,

5. Telephone,

6. Report to be addressed to W. R. Peters, Treasurer.

7. Account to be charged in Ledger, St. Michael's Church

8. Examination to be made of, accounts kept by H. D. Edson as Treasurer's clerk

9. Where located, Books and records are now in the custody of Dr. John P. Peters, Rector, 225 West 99th Street, New York.

10. Nature of work, Examination and audit of Treasurer's accounts which have been conducted by H. D. Edson, Treasurer's Clerk, at least from October 1, 1901, and from a prior date if any embezzlement can be found anterior thereto.

11. Probable length of time, not estimated.

12. Number and class of Accountants required, one Class "B" and one assistant if latter can be used to contribute to expedition and economy.

13. Rates,

14. Remarks. (See Memorandum attached).

Register Folio, 

Noted: (For use of New York Office only.)

By, H. A. D.
MEMORANDUM

ST. MICHAEL'S CHURCH MATTER

Mr. W. R. Peters stated that a serious defalcation by the Treasurer's Clerk, H. D. Edson, had just come to light, notwithstanding the Treasurer's accounts have been regularly audited during the past two years by E. R. Horley, Public Accountant, 7 Pine Street. From information obtained from the defaulting clerk it is suspected that his appropriation of the funds of the Church commenced prior to October 1, 1901.

Mr. W. R. Peters desires that we give particular attention to ascertaining why the audits which have been made by E. R. Horley did not develop the true conditions. He says Mr. Horley was very much exercised over the matter, and that he desires his presence, to which it was stated we would not object, to the end of facilitating our investigations in this respect and to the end that we might have the advantage of his familiarity with the conditions, obtained from his frequent audits. Our report must deal specially and specifically with the reasons why the previous auditor did not detect the defalcation at the first audit, or any of the subsequent ones. It appears that Mr. Horley obtained the audit engagement through being a member of the church and his acquaintance with the vestry.

Among other sources, St. Michael's Church derives a considerable revenue from its cemetery. The accountant assigned may find it of advantage to utilize an assistant for the purpose of establishing the cemetery revenue and its disposition. If the examination is carried to the cemetery, a letter of introduction to the superintendent thereof should be obtained from Mr. W. R. Peters.

H. A. D.

NEW YORK,
September 1, 1903.
ROYAL BAKING POWDER COMPANY,

100 William Street, NEW YORK,

New York and Chicago,

Regular annual audit for fiscal year ending December 31, 1903, for our own convenience semi-annual check now.

two weeks now and two weeks later.

one - Class "A", and three assistants.

As heretofore.

This work includes the audit of the accounts of the following companies:

Royal Baking Powder Company, New York,
Tartar Chemical Company, New York,
Cleveland Baking Powder Company, New York, and

By, H. B. C.

Noted: (For use of New York Office only.)
**HASKINS & SELLS**  
CERTIFIED PUBLIC ACCOUNTANTS.

| 1. Client, | LAWYERS TITLE INSURANCE COMPANY, |
| 2. Address, | 37-39 Liberty Street, New York, |
| 3. Conference, | |
| 4. Letter, | |
| 5. Telephone, | |
| 6. Report to be addressed to | Mr. Edwin W. Coggeshall, President. |
| 7. Account to be charged in Ledger, | Client, |
| 8. Examination to be made of, | books and accounts of client, |
| 9. Where located, | New York, |
| 10. Nature of work, | Regular annual audit from March 1, 1903, to February 28, 1904, with semi-annual check (for our own convenience) at this time. |
| 11. Probable length of time, | two weeks now, and two weeks later, |
| 12. Number and class of Accountants required, | One - Class "A", and three assistants. |
| 13. Rates, | As heretofore. |
| 14. Remarks, | |

Register Folio,  
Noted: (For use of New York Office only.)  
By,  
H. B. C.
1. Client, The Gunning System,

2. Address, Chicago, Illinois,

3. Conference, Mr. Hubbell,

4. Letter,

5. Telephone,

6. Report to be addressed to R. J. Gunning, President.

7. Account to be charged in Ledger, Client.

8. Examination to be made of, Accounts and records

9. Where located, Chicago, St. Louis and Kansas City.

10. Nature of work,

11. Probable length of time, Unable to state.

12. Number and class of Accountants required, One accountant and assistant.


14. Remarks, (See letter)

Register Folio,

Noted: (For use of New York Office only.)

By, J. G. Hubbell.

*Chicago work
+ St. Louis and Kansas City work
HASkins & SELLs
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 613
ASSIGNED TO GENERAL

NEW YORK Office, August 25, 1903

1. Client, Major J. F. Hanson, Chairman of the Board, Central of Georgia Railway Company,
2. Address, Macon, Georgia,
3. Conference, with Mr. Ludlam,
4. Letter,
5. Telephone,
6. Report to be addressed to Client,
7. Account to be charged in Ledger, Central of Georgia Railway Company,
8. Examination to be made of, irregular payments made to C. C. Hanson, or for his account,
9. Where located, Savannah, Georgia,
10. Nature of work, Verification of statements prepared by W. D. Beymer, Auditor,
11. Probable length of time, One week,
12. Number and class of Accountants required, One - "Class "A", and one assistant,
13. Rates, Not quoted, - usual,
14. Remarks, See letter from Major J. F. Hanson, dated August 25, 1903. Mr. Ludlam called at the Union League Club in compliance with telephonic request, and had an extended conference with Major Hanson and Mr. Beymer, in regard to this matter.

By, C. S. L.

Register Folio,

Noted: (For use of New York Office only.)
**HASKINS & SELLS**  
CERTIFIED PUBLIC ACCOUNTANTS.  

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Client</td>
<td>Estate of A. M. Dodge</td>
</tr>
<tr>
<td>2</td>
<td>Address</td>
<td>#26 Cortlandt Street, New York. (Telephone #2606 Cort.)</td>
</tr>
<tr>
<td>3</td>
<td>Conference</td>
<td>Mr. M. J. Dodge with Mr. Dixcy</td>
</tr>
<tr>
<td>4</td>
<td>Letter</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Telephone</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Report to be addressed to</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Account to be charged in Ledger</td>
<td>Client</td>
</tr>
<tr>
<td>8</td>
<td>Examination to be made of</td>
<td></td>
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<tr>
<td>9</td>
<td>Where located</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Nature of work</td>
<td>Closing up the books and accounts of the Estate of A. M. Dodge</td>
</tr>
<tr>
<td>11</td>
<td>Probable length of time</td>
<td>3 or 4 days</td>
</tr>
<tr>
<td>12</td>
<td>Number and class of Accountants required</td>
<td>One class &quot;B&quot; or &quot;C&quot;</td>
</tr>
<tr>
<td>13</td>
<td>Rates</td>
<td>Regular</td>
</tr>
<tr>
<td>14</td>
<td>Remarks</td>
<td>We are to take this matter up in a few days and communicate with Mr. Dodge over the 'phone before sending our representative around</td>
</tr>
</tbody>
</table>

Register Folio,  

Noted: (For use of New York Office only.)  

By, T. B. Dixcy.
1. Client, Sanderson & Porter
2. Address, 52 William Street, New York.
3. Conference, 
4. Letter, 
5. Telephone, Requested Mr. Ludlam and Mr. Fero to call yesterday 
6. Report to be addressed to Mr. W. W. Miller of Hornblower, Byrne, Miller & Potter.
7. Account to be charged in Ledger, Client
8. Examination to be made of, 
9. Where located, 
10. Nature of work. Reviewing and criticising estimate of cost of operating municipal electric lighting plant by the City of New Orleans, La.
11. Probable length of time, Day or two 
12. Number and class of Accountants required, Mr. Ludlam and Mr. Fero 
13. Rates, Regular 
14. Remarks, 

Register Folio, 

Noted: (For use of New York Office only.)

By, C. S. L.
1. Client, United States Rubber Company.
2. Address, 47, Farringdon Street, LONDON, E.C.
3. Conference, With Mr. Hewitt (Bookkeeper) by telephone.
4. Letter,
5. Telephone, Mr. Gostick with Mr. Hewitt.
7. Account to be charged in Ledger, United States Rubber Company, London.
8. Examination to be made of,
9. Where located, 47, Farringdon Street, LONDON, E.C.
10. Nature of work, Preparation of special statement to July 31, 1903.
11. Probable length of time,
12. Number and class of Accountants required, 2.
13. Rates, Not fixed.
14. Remarks, This special examination is desired, as we understand they propose to start on a new plan from August 1. Refer to our letter of July 23, regarding an increased fee, the consideration of which might, perhaps, be deferred until we are more fully informed as to the new departure.

Register Folio, 
Noted: (For use of New York Office only.)

By,
1. Client, United Breweries Company.
3. Conference,
4. Letter,
5. Telephone,
6. Report to be addressed to
7. Account to be charged in Ledger, client
8. Examination to be made of, books of client
10. Nature of work, Regular semi-annual audit
11. Probable length of time,
12. Number and class of Accountants required,
13. Rates, as heretofore
14. Remarks,

Register Folio,
Noted: (For use of New York Office only.)

By, H. B. C.
1. Client, **American Cereal Company**.

2. Address, **Chicago, Illinois**.

3. Conference, 

4. Letter, 

5. Telephone, 

6. Report to be addressed to, 

7. Account to be charged in Ledger, **Client**.

8. Examination to be made of, **books of client**.

9. Where located, **Chicago**.

10. Nature of work, **Regular semi-annual audit**.

11. Probable length of time, 

12. Number and class of Accountants required, 

13. Rates, **as heretofore**.

14. Remarks, 

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Register Folio, 

Noted: (For use of New York Office only.)

By, H. B. C.
1. Client, Westinghouse Electric & Manufacturing Company,
3. Conference, With Mr. James C. Bennett, Auditor, in New York, Sunday, August 9, 1903.
4. Letter,
5. Telephone,
6. Report to be addressed to
7. Account to be charged in Ledger, Client
8. Examination to be made of,
9. Where located, Our office
10. Nature of work, Reviewing pamphlet on general accounting system with a view to making improvements in the same.
11. Probable length of time, Two days.
12. Number and class of Accountants required, One - Mr. Ludlam
13. Rates, $100.00 fixed sum.
14. Remarks,

Register Folio, By, C. S. L.

Noted: (For use of New York Office only)
1. Client, Democratic Club
2. Address, 617 Fifth Avenue, New York.
3. Conference, Conference with Mr. E. L. Buhs, Chairman House Committee, 150 Broadway, New York.
4. Letter,
5. Telephone,
6. Report to be addressed to Client
7. Account to be charged in Ledger, Client
8. Examination to be made of, Client's accounts
10. Nature of work, Audit from January 1, 1903 to latest date books are closed
11. Probable length of time, Few days
12. Number and class of Accountants required, One - Class "B" or "C", and possibly one assistant.
13. Rates, See attached memorandum
14. Remarks, See attached memorandum

Register Folio, Noted: (For use of New York Office only.)

By, C. S. L.
MEMORANDUM.

Democratic Club Matter.

Mr. Adams states that there are from twelve to fifteen hundred members.

No general ledger and general journal are kept, and no trial balances showing the financial condition of the Club at any date.

It will be necessary to go through the members' ledgers carefully in order to segregate dues paid in advance, dues in arrears, and other debits to Club members, so that we may be enabled to prepare our usual statements.

Mr. Adams says that, with the help of an assistant, he might finish in a week. This will not include any work in connection with opening the books or outlining a plan for a new system.

D. S. F.

NEW YORK,
August 18, 1903.
MEMORANDUM

Mr. Bushe states that the Club have had their accounts audited, up to a recent date, in a somewhat superficial manner; that they have no doubt everything is all right, but that they did not wish to have any surprises. He wants us to make a thorough audit of the accounts from January 1, 1903, to the latest date the books are closed, and to recommend any improvements that could be made in their system. After we have concluded this work we are to confer with him in regard to regular monthly audits for a fixed sum.

Mr. Bushe says, that like most organizations of this kind, their resources are limited, and he would like to keep the expense down as much as possible. I told him that we recognized the difference between a social organization like a club, and a regular commercial enterprise, and that we would be very glad to meet their views as to what they thought a proper charge; that usually our charges were based on a per diem rate.

We are to start the work Monday morning, August 17, at reporting to Mr. McCauley, Cashier, 9 a. m., and are to confer with Mr. Bushe Tuesday or Wednesday as to the probable length of time it will take and what the cost will be, and are to keep in touch with him as the work progresses.

NEW YORK,
August 14, 1903.

C. S. L.
1. Inquiry made by, E. L. Bushe, Lawyer,

2. Address, 150 Broadway, New York City.

3. Conference,  

4. Letter,  

5. Telephone, H. B. C.  

6. Report to be addressed to,  

7. Account to be charged in Ledger,  

8. Examination to be made of, Democratic Club  

9. Where located, New York  

10. Nature of work, Audit  

11. Probable length of time,  

12. Number and class of Accountants required,  

13. Rates quoted,  

14. Remarks, Mr. Bushe called up this afternoon and stated that he used to know Mr. Haskins; they had some mutual friends. He would like to have some one call upon him at his office on Friday morning, at 10:30, to make arrangements as to auditing the books of the Democratic Club.
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<thead>
<tr>
<th>Item</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Client</td>
<td>C. E. Durnell, Chicago</td>
</tr>
<tr>
<td>2. Address</td>
<td>Auditorium Annex - or Hawthorne Race Track</td>
</tr>
<tr>
<td>3. Conference</td>
<td>With Mr. Parke</td>
</tr>
<tr>
<td>4. Letter</td>
<td></td>
</tr>
<tr>
<td>5. Telephone</td>
<td></td>
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<tr>
<td>6. Report to be addressed to</td>
<td>Client</td>
</tr>
<tr>
<td>7. Account to be charged in Ledger</td>
<td></td>
</tr>
<tr>
<td>8. Examination to be made of</td>
<td>Books of Durnell &amp; Herz</td>
</tr>
<tr>
<td>9. Where located</td>
<td>Chicago</td>
</tr>
<tr>
<td>10. Nature of work</td>
<td>Audit</td>
</tr>
<tr>
<td>11. Probable length of time</td>
<td>Week</td>
</tr>
<tr>
<td>12. Number and class of Accountants required</td>
<td>1 Class B or C</td>
</tr>
<tr>
<td>13. Rates</td>
<td>$25.00 per day</td>
</tr>
<tr>
<td>14. Remarks</td>
<td>This firm owns a racing stable and are about to dissolve partnership and sell cut. Mr. Durnell is not satisfied with the financial matters and wants the accounts verified. They have been in business for about one year. The bookkeeper is Chas. Davis - address, 383 - 36th St.</td>
</tr>
</tbody>
</table>

Register Folio,

Noted: (For use of New York Office only.)

By, F.K. P.
CLEVELAND Office, August 9, 1903

1. Client, The Cleveland Electric Illuminating Company
2. Address, 711 Cuyahoga Building, Cleveland, Ohio
3. Conference, Mr. Fisher with Mr. Robert Lindsay.

4. Letter,
5. Telephone,
6. Report to be addressed to Mr. Robert Lindsay,
7. Account to be charged in Ledger, The Cleveland Electric Illuminating Co.
8. Examination to be made of, Various Plants.

9. Where located,
10. Nature of work, Examining the various plants, where requested, for the purpose of showing the cost of operating specifically the various kinds of lamps.

11. Probable length of time, Indefinite.
12. Number and class of Accountants required, One class "A" man.
13. Rates, $25.00 a day and expenses.
14. Remarks, (See attached slip)

Register Folio,

Noted: (For use of New York Office only.)

By, Leon O. Fisher
1. Client, Fidelity & Deposit Company of Maryland.
2. Address, 3, Finch Lane, Cornhill, LONDON, E.C.
3. Conference, Mr. Grant with Mr. Gambrill - June 18.
4. Letter,
5. Telephone,
6. Report to be addressed to Mr. S. W. Gambrill, Manager.
7. Account to be charged in Ledger, Fidelity & Deposit Company of Maryland.
8. Examination to be made of,
9. Where located, 3, Finch Lane, Cornhill, LONDON, E.C.
11. Probable length of time, 1-3/8 days.
12. Number and class of Accountants required,
13. Rates, Fee of 3 guineas arranged with Mr. Gambrill - July 30, 1903.
14. Remarks, Time spent on this work:

<table>
<thead>
<tr>
<th>J.G.</th>
<th>R.W.G.</th>
<th>W.H.</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 18.</td>
<td>3 hours.</td>
<td>1 hour.</td>
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<tr>
<td># 19.</td>
<td>1 hour.</td>
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<tr>
<td># 22.</td>
<td>2 hours.</td>
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<tr>
<td># 24.</td>
<td>1 hour.</td>
<td>1 hour.</td>
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<td></td>
<td>4 hours.</td>
<td>4 hours.</td>
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</tbody>
</table>

Register Folio, Noted: (For use of New York Office only.)

By, ___________________________
1. Client, **Brotherhood and Protective Order of Elks.**

2. Address, **Grand Order.**

3. Conference, **between Mr. Brown, Trustee, Louisville, Ky, & Mr. W. H. Gleason**

4. Letter, **from Mr. Brown dated August 6th.**

5. Telephone, **from Mr. Gleason at Louisville to-day.**

6. Report to be addressed to **as will be arranged later by Mr. Parke.**

7. Account to be charged in Ledger, **Client.**

8. Examination to be made of, **accounts of Grand Secretary at Saginaw, Mich and Grand Treasurer, Cleveland, Ohio.**

9. Where located, **as stated.**

10. Nature of work, **audit for a period to be determined and complete system of accounts to be uniform throughout the United States.**

11. Probable length of time, **Indefinite.**

12. Number and class of Accountants required, **One class "B" to commence with others as required.**

13. Rates, **$25.00 and $15.00 and expenses except at Cleveland.**

14. Remarks, **Mr. Brown will call at Chicago Office about August 25th, giving us advance notice and accompany the accountant we assign. He requests that the same man continue on the work at both Saginaw and Cleveland until completed - that most of the work will be at Saginaw. He has also stated that he would at the proper time advise the local lodges in all the large cities of our engagement requesting them to follow suit.**

Register Folio, 

Noted: (For use of New York Office only.)

By, **F. K. P.**
1. Client, Interurban Street Railway Company,
3. Conference, Mr. Ludlam with Mr. Paul D. Cravath, Counsel. July 27th
4. Letter,
5. Telephone,
6. Report to be addressed to,
7. Account to be charged in Ledger, Client.
8. Examination to be made of,
9. Where located,
10. Nature of work, Preparation of statistics relating to the cost of operation of electrical street railway companies in large cities for the purpose of comparing their operating results with those of the Interurban Street Railway Company.
11. Probable length of time, Two or three weeks.
12. Number and class of Accountants required, One - Class B or C and two assistants
13. Rates, Regular
14. Remarks,

Register Folio, By, C. S. L.

Noted: (For use of New York Office only)
INTERURBAN STREET RAILWAY COMPANY,

#621 Broadway, New York,

Mr. Sells with Mr. Frank S. Gannon, Vice-President,

E. W. S.

Audit for the fiscal year ended June 30, 1903, and certificate.

One, Class "B", and three assistants,

(estimated $3,000.00 - see below)

Mr. Sells estimated that this work would cost them about $3,000.00 in addition to the cost of the work upon which we are now engaged, namely, that of supervising the accounts, etc., but we are not held strictly to this figure, for Mr. Gannon expressed the hope that we could get through for $2,500.00.
ST. LOUIS Office, July 27, 1903.

1. Client, Board of Commissioners of Kiowa County.

2. Address, Hobart, Oklahoma.

3. Conference, with S. A. Holcomb, Chairman of the Board—by J. D. Buckingham.

4. Letter,

5. Telephone,

6. Report to be addressed to Board of Commissioners, Kiowa County, Oklahoma.

7. Account to be charged in Ledger, Kiowa County, Oklahoma.

8. Examination to be made of, Books and accounts of County officials.


10. Nature of work, Audit of books and accounts, Jan. 1, 1901 to Jan. 6, 1903.

11. Probable length of time, To be completed by Aug. 24, 1903, if possible.

12. Number and class of Accountants required, One grade "B".


14. Remarks, County Court and Grand Jury meet August 24, 1903, and they desire report on that date if possible.

Register Folio,

Noted: (For use of New York Office only.)

By, J. D. Buckingham.
FORM NO. 113.

HASSEIN & SELLS
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK NO. 598
ASSIGNED TO ST. LOUIS

ST. LOUIS Office, July 29, 1903

1. Client, G. M. Garvey,
2. Address, Memphis, Tennessee
4. Letter,
5. Telephone,
6. Report to be addressed to
7. Account to be charged in Ledger,
8. Examination to be made of, Garvey Bros. Accounts of Garvey Bros. and McGee, General Contractors.
11. Probable length of time, Two weeks.
12. Number and class of Accountants required, One class "B" - first or second grade.
13. Rates, $25.00 per day and traveling and subsistence expenses.
14. Remarks, This matter is in Court, and Mr. Garvey stated he wanted the work done if he could get an order of the Court to have the books turned over to him. The court will not meet for about six weeks, when Mr. Garvey will notify us.

Register Folio,

Noted: (For use of New York Office only.)

By, H. W. Brown.
2. Address, Chicago, Ills.
3. Conference, 
4. Letter, 
5. Telephone, Mr. Parke 
6. Report to be addressed to Mr. Stevenson
7. Account to be charged in Ledger, 
8. Examination to be made of, the books of the St. Louis, Kansas & Colorado R. R. Co. and the Gasconade Construction Company.
10. Nature of work, to bring down construction accounts to June 30, 1903.

11. Probable length of time, 3 days
12. Number and class of Accountants required, one man
13. Rates, $25.00 per day.
14. Remarks, 

Register Folio, 

Noted: (For use of New York Office only.)
2. Address, City Attorney - 16 Metropolitan Block.
3. Conference, Between Mr. H. L. Adams and A. S. Vaughan.
4. Letter, 
5. Telephone, J. Smulski to office July 29, 1903.
6. Report to be addressed to 
7. Account to be charged in Ledger,
8. Examination to be made of, Pulaski Lumber Company.
10. Nature of work, Verification of Inventory and Examination of Books.
11. Probable length of time, One Week.
12. Number and class of Accountants required, One.
14. Remarks, 

Register Folio, 

Noted: (For use of New York Office only.)

By, A. S. V.
1. Client: New York Shipbuilding Company of New Jersey

2. Address: Camden, New Jersey

3. Conference: Mr. Sells & Mr. Ludlam with Mr. May, Pres., Mr. Knox, Treas., & Mr. Wickersham, Auditor

4. Letter:

5. Telephone:

6. Report to be addressed to Client

7. Account to be charged in Ledger: Client

8. Examination to be made of: Company's books, records and accounts

9. Where located: Camden

10. Nature of work: Audit, Sept. 1, 1901 to August 31, 1903

11. Probable length of time: 3 weeks

12. Number and class of Accountants required: 1 Class "B" and 1 Class "D"

13. Rates: $25.00 and $15.00 - subsistence expense $2.50 per day

14. Remarks: We are to make the audit for the year and 10 months to June 30, 1903 now, and later bring the work down to August 31, 1903, and then render report.

Register Folio,

Noted: (For use of New York Office only.)

By, C. S. Ludlam
Inquiry made by,  H. Walters,
Address,  71 Broadway, New York.
Conference,  
Letter,  
Telephone,  Mr. Sells.
Examination to be made of,  New York Shipbuilding Company.

Where located,  Camden, New Jersey.
Nature of work,  Examination of accounts, comments on the system, etc..
Probable length of time,  Unknown.
Number and class of Accountants required,  Unknown.
Rates quoted,  Unknown.
Account to be charged in Ledger,  New York Shipbuilding Company.

Remarks,  Mr. Walters called on the telephone and said that at a recent meeting of the Board of Directors, the officers of the company were authorized to employ us to examine their accounts, Mr. Walters having recommended us. The question was raised as to the cost of the work and Mr. Walters said he told them that we would not overcharge them. He stated that he did not think anything was wrong in their accounts at all, but that it was desirable to have them gone over by a reputable firm of accountants. An inquiry will probably come from the Secretary of the Company in Camden, N. J., Mr. Samuel M. Knox.

Register Folio,  
Noted: (For use of New York Office only.)  By,  E. W. S.
NEW YORK SHIPBUILDING COMPANY:

- A corporation formed under the laws of New Jersey in October, 1899. The company's purpose is the manufacture and construction of ships, marine engines and boilers. The company has established a large modern shipbuilding plant at Camden, N. J., the property including 141 acres of land with 3,600 feet of waterfront on the Delaware River. Capital stock authorized, $6,000,000. Par value, $100.

The company has no preferred stock or funded debt. Stock is transferred at the company's office.

Officers: President, Henry G. Morse; Secretary, Samuel M. Knox; Treasurer, William G. Randle; Directors: A. W. Mellon, Pittsburgh, Pa.; Myron C. Wick, Youngstown, Ohio; J. Craig Smith, Youngstown, Ohio; Michael Jenkins, Baltimore, Md.; H. Walters, Baltimore, Md.; Henry G. Morse, Woodbury, N. J.; William G. Randle, Chester, Pa.

Corporate and main office, Broadway and Fairview Street, Camden, N. J. Annual meeting, second Tuesday in October, at Camden.
1. Client: CITY OF MEMPHIS, TENNESSEE,

2. Address: Hon. J. J. Williams, Mayor,

3. Conference,

4. Letter, Telegram: Mr. Williams, July 24, 1903,

5. Telephone,

6. Report to be addressed to,

7. Account to be charged in Ledger: City of Memphis, Tennessee,

8. Examination to be made of,

9. Where located,

10. Nature of work: See attached copy of letter dated Chicago, July 15, 1903, - Mr. Sells to Mr. LeMaster,

11. Probable length of time: Not known,

12. Number and class of Accountants required: One, Class "A", and possibly one Class "B",

13. Rates: Regular,

14. Remarks: Mr. Hubbell will be in Memphis Monday morning to take up this engagement. It will be more a matter of conferences and occasional supervision for him, but an accountant may be required steadily later on. We are to meet the representatives of the National Audit Company and confer with them, on behalf of the City Administration, as to the work they are going to do and what they propose to bring out. For further particulars see correspondence on file.
Mr. E. B. LeMaster,
Memphis, Tennessee.

Dear Sir:

Your wire of the 10th and copy of recent correspondence with you forwarded to me here. It occurs to me to suggest that if the work of examining the accounts of your city, which is to proceed under the general direction of the Chancery Court, is in the interest of antagonists of the City Administration and you, that it might be very much to your advantage to have present a representative of our firm who will be diplomatic in his attitude toward the accountants making the examination and at the same time familiar with the details of City accounts and what should be done in such an examination. Being in a conservative attitude and on amicable terms with the other accountants, and as we are a recognized authority on Municipal Accounts, we would accomplish what you desired or else enable you to present the proof of the prejudice of your antagonists.

I am suggesting this on the assumption that the conditions are favorable to you and that other accountants are, or will be engaged by the antagonists.

While not disposed to cast any reflection upon the other accountants, it is very easy when they are employed in a partisan character to make a great deal out of small matters that really mean nothing and which might be overcome by a qualified person devoting his entire time and attention to representing your interests.

I am leaving for New York to-day.

Yours very truly,

(SIGNED) E. W. SELLS.
HASKINS & SELLS
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 593

ASSIGNED TO NEW YORK

NEW YORK Office, July 28, 1903

1. Client, SULTANA MINING COMPANY
2. Address, 55 Liberty Street, New York.
3. Conference, 
4. Letter, 
5. Telephone, Mr. E. A. Godding, Treasurer, with Mr. Dixcy
6. Report to be addressed to 
7. Account to be charged in Ledger, Client
8. Examination to be made of, 
9. Where located, 
10. Nature of work, Devising and installing a system of accounting and bringing up the books of the company to July 31, 1903
11. Probable length of time, Two or three weeks
12. Number and class of Accountants required, One - class "B" or "C" with possibly an assistant
13. Rates, Regular $25.00 and $15.00
14. Remarks, In addition to above we are asked to exercise a supervision over the accounts in future, spending one or two days each month in their office, as may be necessary.

Register Folio, 

Noted: (For use of New York Office only.)

By, T. B. Dixcy
1. Client, **MERCHANTS' NATIONAL BANK OF NEWARK, NEW JERSEY**.

2. Address, **Broad Street, Newark, New Jersey**.

3. Conference, Mr. Conant and Mr. Dixey with Mr. Riker, President, Mr. Jay S. Treat, Cashier, and Mr. Knause, Ex-president, this morning.

4. Letter, —

5. Telephone, to Mr. Conant by Mr. Adrian Riker, yesterday.

6. Report to be addressed to **Merchants' National Bank**.

7. Account to be charged in Ledger, **Merchants' National Bank**.

8. Examination to be made of, **books and accounts of the bank**.

9. Where located, **Newark, New Jersey**.

10. Nature of work, **An examination of the bank's affairs to locate irregularities, if they occur**.

11. Probable length of time, **One week; no estimate given**.

12. Number and class of Accountants required, **One, Class "A", and one assistant**.

13. Rates, $25.00 and $15.00 per day,

14. Remarks, Mr. Riker informed Mr. Conant that there were differences in the books, the amount they did not know, but desired to definitely ascertain the exact condition of affairs. Mr. Dixey, with an assistant, will report at 3:00 P. M. to-day, beginning work with verification of cash, etc. Examination to be pushed as rapidly as consistent with good work, even if double force has to be employed.

Register Folio, _Noted:_ (For use of New York Office only.)

By, L. H. C.
Mr. Adrian Riker, of Messrs. Riker & Riker, Attorneys, Newark, New Jersey.

Mr. Riker called Mr. Conant on the telephone at 5:00 P.M. this afternoon, and stated that they had an important piece of work which they would like Mr. Conant to take up, meeting him at the Merchants' National Bank, Newark, to-morrow, Tuesday, morning at 9:00 o'clock.
MEMORANDUM FOR ENGAGEMENT

Mr. Adrian Riker, of Riker & Riker, attorneys at law, Newark, N. J., called Mr. Conant on the telephone at 5 o'clock P.M., and said that he had an important piece of accounting work he wanted done and desired to know if Mr. Conant could take it up at once. He stated that he would like to have Mr. Conant call at the Merchants' National Bank, Newark, at nine o'clock tomorrow morning.

I. H. C.

NEW YORK, July 27, 1903.
**HASKINS & SELLS**
**CERTIFIED PUBLIC ACCOUNTANTS.**

**ENGAGEMENT BLANK No. 591**

**ASSIGNED TO GENERAL**

**NEW YORK** Office, July 28, 1903.

1. Client, Railway Equipment Corporation,
3. Conference,
4. Letter, Mr. John B. Kilburn, Sec'y & Treas., July 24, 1903.
5. Telephone,
6. Report to be addressed to Same as regular report.
7. Account to be charged in Ledger, Client.
8. Examination to be made of, Royalty reports of branches of American Car & Foundry Company.
10. Nature of work, Verification at the respective branches of the royalty reports filed in the general office at St. Louis of the American Car & Foundry Company.
11. Probable length of time, Two weeks.
12. Number and class of Accountants required, One - Class "B" and one assistant.
14. Remarks, The work in connection with the American Car & Foundry Co. this year consisted only of checking the reports which had been made by the branch offices and we are now to go to the branch offices and verify these reports from the original records in accordance with Mr. Kilburn's letter.

Register Folio, By, D. S. F.

Noted: (For use of New York Office only.)
HASKINS & SELLS
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 590
ASSIGNED TO ST. LOUIS

ST. LOUIS Office, July 24, 1903

1. Client, St. Louis Transit Company,
2. Address, St. Louis, Missouri.
3. Conference, with Mr. Frank R. Henry - Auditor.
4. Letter,
5. Telephone,
6. Report to be addressed to
7. Account to be charged in Ledger,
8. Examination to be made of,

9. Where located,

11. Probable length of time, \( \text{TWO days} \).
12. Number and class of Accountants required, One
13. Rates, \$25.00 per day.
14. Remarks,

Register Folio,

Noted: (For use of New York Office only.)

By, Benj. Franklin, Jr.
**Form No. 113.**

**HASKINS & SELLS**

**CERTIFIED PUBLIC ACCOUNTANTS.**

**ENGAGEMENT BLANK No. 589**

**ASSIGNED TO**

**GENERAL**

**NEW YORK Office, July 23, 1903. 190**

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<table>
<thead>
<tr>
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<tbody>
<tr>
<td>1.</td>
<td>Client, United States Rubber Company,</td>
</tr>
<tr>
<td>2.</td>
<td>Address, 9 Murray Street, New York.</td>
</tr>
<tr>
<td>3.</td>
<td>Conference, With Mr. Converse and Mr. Watson</td>
</tr>
<tr>
<td>4.</td>
<td>Letter,</td>
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<tr>
<td>5.</td>
<td>Telephone,</td>
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<tr>
<td>6.</td>
<td>Report to be addressed to Client</td>
</tr>
<tr>
<td>7.</td>
<td>Account to be charged in Ledger, Client</td>
</tr>
<tr>
<td>8.</td>
<td>Examination to be made of, United States Rubber Co. and subsidiary companies</td>
</tr>
<tr>
<td>11.</td>
<td>Probable length of time, Usual</td>
</tr>
<tr>
<td>12.</td>
<td>Number and class of Accountants required, Usual</td>
</tr>
<tr>
<td>13.</td>
<td>Rates, $10,000.00 per annum</td>
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<tr>
<td>14.</td>
<td>Remarks, Mr. Ludlam stated that we had gone over the situation very carefully and did not see our way clear to reduce the price at which we have heretofore made quarterly audits, but that we were very anxious to meet their views in regard to the $10,000.00 annual fee and felt that we could do this provided our audits were made semi-annually instead of quarterly. After some discussion Mr. Converse and Mr. Watson agreed that this would answer their purpose and therefore accepted our proposition. They are to write us a letter confirming the arrangement. Mr. Watson stated that it might not be entirely agreeable to them to have the audit made at the end of September as that is their busiest season of the year. I told them that it would be agreeable to us to make the first audit at the end of December and then for the three months at the end of March if that would suit them. Mr. Converse said he would leave that matter entirely in Mr. Watson's hands and that it would be agreeable to them for us to make two audits a year at such times as Mr. Watson and we would agree on.</td>
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By, C. S. L.

**Noted**: (For use of New York Office only.)
NEW YORK, July 27, 1903.

Costello C. Converse, Esq.,

Vice-President, United States Rubber Company,

#9 Murray Street, New York.

Dear Sir:

We are pleased to acknowledge your favor of the 23d instant, in regard to the audit of the accounts of your Company, and the subsidiary companies, for the year ending March 31, 1904, for the sum of $10,000.00, and to say that your understanding of what is expected in this matter conforms with ours.

Thanking your for the favor, we remain,

Yours very truly,

(SIGNED) HASKINS & SELLS,

Certified Public Accountants.
UNITED STATES RUBBER COMPANY
9 TO 15 MURRAY STREET

NEW YORK, July 23, 1903.

Messrs. Haskins & Sells,
30 Broad Street,
New York City.

Dear Sirs,—

I beg to confirm herewith, arrangements made with you, this morning, for the examination and audit of the books, accounts and records of the United States Rubber Company and its subsidiary companies, for the year ending March 31st, 1904, for the sum of $10,000.00 per year.

It is understood that you are to make semi-annual audits, furnishing us detailed reports of the same; also, that you are to furnish such certificates for our several corporations as they are required to file under the Corporation Laws of their respective States; also, that you are to furnish us with report which we are required to file under our Collateral Indenture, dated March 15th, 1902, securing the Five (5) Per Cent. Collateral Funding Notes, and Certificate of the Net Quick Assets, to be used in our annual report.

Kindly send us your acknowledgement, stating that the above terms are in accordance with your understanding.

Very truly yours,

(SIGNED) Costello C. Converse,
Vice-President.
1. Client,  ST. LOUIS TRANSIT COMPANY,

2. Address,  St. Louis, Missouri

3. Conference,

4. Letter,

5. Telephone,

6. Report to be addressed to  (certificate) Mr. Murray Carleton, President.

7. Account to be charged in Ledger,  Client,

8. Examination to be made of,  books and accounts of client,

9. Where located,  St. Louis, Missouri.

10. Nature of work,  Regular semi-annual audit for the six months ended June 30, 1903.

11. Probable length of time,  Two weeks.

12. Number and class of Accountants required,  One - Class "B" - and two assistants.

13. Rates,  as heretofore.

14. Remarks,

Register Folio,

Noted: (For use of New York Office only.)

By,  H. B. C.
HASKINS & SELLS
CERTIFIED PUBLIC ACCOUNTANTS.

Form No. 113.

W. J. Hayes & Son,

13. Rates.
The audit of this Company has previously been made up to March 31, 1902 by the Cleveland Audit Company. Mr. Hayes informed me that he was not satisfied with the manner in which they have done the work, and desired to have us undertake it. We informed him that we did not desire to be in a position of soliciting any work which other accountants had been doing, but if it was their desire that we undertake the work, we would be pleased to do so. We have informed Mr. Hayes that we would start this work on Monday morning July 23rd.

Leon O. Fisher.


4. Letter.

5. Telephone.

6. Report to be addressed to Clients.

7. Account to be charged in Ledger. Clients.

8. Examination to be made of. Client's Accounting System.


11. Probable length of time. Two months.

12. Number and class of Accountants required. One accountant and Mr. Parke's services as necessary.

13. Rates. $50.00 per day for F. K. Parke and $25.00 per day for accountant.

14. Remarks. Manufacturing Clothiers who sell by mail order. They are under the impression that their orders do not get out of the factory fast enough to meet the requirements of the trade and that the commercial end of their business is costing too much for clerk hire. They wish us to make a study of their methods and suggest improvements giving them a complete system. We are to make preliminary examination sometime during October or November to tell whether we can benefit them. Before starting on this engagement it will be necessary to have them confirm the terms by letter which should be attended to by this office.

Register Folio. Noted: (For use of New York Office only.)
HASKINS & SELLS
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 585

ASSIGNED TO NEW YORK

NEW YORK Office, July 21, 1903...

1. Client, C. W. Troughton
2. Address, 42 East 23rd Street, New York
3. Conference, Mr. Troughton & Mr. Dixcy
4. Letter,
5. Telephone,
6. Report to be addressed to
7. Account to be charged in Ledger, Client
8. Examination to be made of,
9. Where located,
11. Probable length of time,
12. Number and class of Accountants required,
13. Rates, Regular,
14. Remarks, From certain statements in his possession Mr. Troughton desired us to determine the value of his stock holdings in a cemetery association, name not disclosed. The data furnished was not sufficient for even the basis of an opinion and Mr. Troughton is to obtain a Balance Sheet of Feb. 28, 1903 and an Income Statement which he will submit to us later, under the possibility that we may obtain from them some basis from which may be formed a conservative opinion on the points he desires us to cover.

Register Folio, By, T. B. Dixcy

Noted: (For use of New York Office only.)
1. Client, **GEORGIA TELEPHONE & TELEGRAPH COMPANY**.
2. Address, **Savannah, Georgia**.
3. Conference, **James G. Hubbell**.
4. Letter, 
5. Telephone, 
6. Report to be addressed to **Mr. W. A. Bisbee, President**.
7. Account to be charged in Ledger, **Client**.
8. Examination to be made of, **Accounts from January 1, 1902, to July 1, 1903**.
9. Where located, **Savannah, Georgia**.
10. Nature of work, **Audit and suggestions for system**.
11. Probable length of time, **ten days**.
12. Number and class of Accountants required, **One accountant and one assistant**.
13. Rates, **Regular, without traveling expenses**.
14. Remarks, 

Register Folio, 

Noted: (For use of New York Office only.) 

By, **James G. Hubbell**.
1. Client, W. C. Temple
2. Address, 802 Bank of Commerce Building
3. Conference, was had with Mr. W. C. Temple, by Mr. McCulloh, this day
4. Letter, of July 18th in confirmation, attached hereto
5. Telephone,
6. Report to be addressed to W. C. Temple
7. Account to be charged in Ledger, W. C. Temple
8. Examination to be made of, books of account of W. C. Temple covering period from 1896 to date
9. Where located, 802 Bank of Commerce Building
10. Nature of work, Auditing cash and close examination of books of account
11. Probable length of time, 3 weeks
12. Number and class of Accountants required, 1, Class B Grade 1, 1 Class B Grade 2
13. Rates, Regular
14. Remarks, It is understood that this work will be performed as expeditiously as possible. If the examination should develop irregularities requiring more than 30 days to complete the work, the extent of the additional work and time to be mutually agreed upon.

Register Folio, By,

Noted: (For use of New York Office only.)

[Signatures]
PITTSBURGH Office, July 18, 1903

1. Inquiry made by, W. C. Temple
2. Address, 802 Bank of Commerce Building
3. Conference,
4. Letter, July 16, 1903, in response to which Mr. McCulloh called
5. Telephone,
6. Report to be addressed to, W. C. Temple
7. Account to be charged in Ledger, W. C. Temple
8. Examination to be made of, books of account of W. C. Temple covering period from 1896 to date.
9. Where located, 802 Bank of Commerce Building
10. Nature of work, Auditing cash and close examination of books of account
11. Probable length of time, 3 weeks
12. Number and class of Accountants required, 1, Class B Grade 1, 1, Class B Grade 2
13. Rates quoted, Regular
14. Remarks, Mr. McCulloh called at 2 P.M., July 17th and was requested by Mr. Temple to return at 10 o'clock on the morning of July 18.
Messrs. Haskins & Sells,
Farmers Bank Building,
Pittsburgh, Pa.

Gentlemen:

I hereby accept proposition of your Mr. C. S. McCulloh to audit the books of the Cahall Sales Department, Mr. McCulloh to give his entire time to this work while it is being done, and to employ a competent, expert assistant, for the total sum of Forty Dollars ($40.00) per day, it being understood that this work may be completed in ten days, but shall not in any case exceed thirty days, unless by mutual arrangement. Work to begin Monday morning, July 20th, 1903.

Very truly yours,

(Signed) W. C. Temple,

Langan
ENGAGEMENT BLANK No. 582

ASSIGNED TO NEW YORK

NEW YORK Office, July 20, 1903.

1. Client, Bamberger Brothers
2. Address, 3 & 5 Waverly Place, New York.
3. Conference, Mr. Bamberger with Mr. Dixcy at their office.
4. Letter, 
5. Telephone, Mr. Cook.
6. Report to be addressed to Client (if any report necessary)
7. Account to be charged in Ledger, Client
8. Examination to be made of, Accounts of client's cashier
10. Nature of work, Cash audit for a period to be determined by developments.
11. Probable length of time, 4 or 5 days.
12. Number and class of Accountants required, One class "B" or "C"
13. Rates, $15.00 per day
14. Remarks, The undersigned had a conference with Mr. Bamberger this morning. Their cashier is short, having padded his pay rolls by increasing their footings. Mr. Bamberger said the Audit Company of New York had offered to make the examination for $15.00 per day but he would prefer us at the same rate. He was told that in consideration of the simple character of the work we would undertake it at that figure. Work was begun this morning.

Register Folio,

Noted: (For use of New York Office only.)

By, T. B. Dixcy
1. Client, Houston Oil Company of Texas.

2. Address, 30 Broad Street, New York.

3. Conference, With Mr. Calhoun

4. Letter,

5. Telephone,

6. Report to be addressed to Houston Oil Company of Texas

7. Account to be charged in Ledger, Houston Oil Company of Texas

8. Examination to be made of

9. Where located, 30 Broad Street, New York.

10. Nature of work, Report of value of July 10, 1903, of income guaranteed by Kirby Lumber Co. under stumpage contracts dated July 17, 1901; report is also to contain a copy of our similar statement dated Nov. 7, 1901, and a statement of the stumpage estimate by Mr. Wallace, aggregating 6,734,000,000 feet.

11. Probable length of time, One day

12. Number and class of Accountants required, One - Class "B"

13. Rates, Not asked - $25.00 per day

14. Remarks,

Register Folio,

Noted: (For use of New York Office only.)

By, H. A. Dunn.
1. Client, Wm. G. Mather.
2. Address, Cleveland Cliffs Iron Company, #233 Bank Street, Cleveland, O.
3. Conference, At his office with Mr. Mann, the auditor, and Mr. L. O. Fisher.
4. Letter, -
5. Telephone, -
6. Report to be addressed to Wm. G. Mather.
7. Account to be charged in Ledger, Cleveland-Cliffs Iron Company
8. Examination to be made of, Cleveland-Cliffs Iron Company
9. Where located, #233 Bank Street, Cleveland, Ohio.
10. Nature of work, Reports and outlining a system which will enable the Auditor of the Company to present to Mr. Mather, in report form, a statement of the operations and financial conditions of the Company.
11. Probable length of time, Indefinite.
12. Number and class of Accountants required, One class "A" man
14. Remarks, Mr. Fisher went over the matter with Mr. Mather, who outlined in a rough way the information which he desires to get through a system of reports. He desires this work undertaken at once, and we informed him that we would begin the work next week. Mr. Mather made no mention as to the cost or the rates we charge, therefore, no quotation was made.

Register Folio, 

Noted: (For use of New York Office only.)

By, Leon O. Fisher.
1. Client, **City of St. Joseph, Michigan**,

2. Address, **St. Joseph, Michigan**.

3. Conference, **Various - between Mayor, John V. Starr and Finance Committee and City Council and W. H. Gleason and F. K. Parke**.

4. Telephone, **.............**

5. Report to be addressed to **Mayor and Finance Committee**

6. Account to be charged in Ledger, **Client**

7. Examination to be made of, **City's books**

8. Where located, **St. Joseph, Mich.**

9. Nature of work, **Audit for two years and 3 months ended March 31, 1903. and recommendations for improved methods**

10. Probable length of time, **Two weeks**

11. Number and class of Accountants required, **One Accountant and one assistant**

12. Rates, **Usual - maximum $500.00**

13. Remarks, **.............**

14. Register Folio, **.............**

Noted: (For use of New York Office only)

By, **F. K. P.**
<p>| | |</p>
<table>
<thead>
<tr>
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<tbody>
<tr>
<td><strong>1.</strong> Client</td>
<td>The Garfield Savings Bank</td>
</tr>
<tr>
<td><strong>2.</strong> Address</td>
<td>#121 Prospect Street, Cleveland, Ohio</td>
</tr>
<tr>
<td><strong>3.</strong> Conference</td>
<td></td>
</tr>
<tr>
<td><strong>4.</strong> Letter</td>
<td></td>
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<tr>
<td><strong>5.</strong> Telephone</td>
<td>Harris Creech, Secretary &amp; Treasurer</td>
</tr>
<tr>
<td><strong>6.</strong> Report to be addressed to</td>
<td>Will advise later</td>
</tr>
<tr>
<td><strong>7.</strong> Account to be charged in Ledger</td>
<td>The Garfield Savings Bank</td>
</tr>
<tr>
<td><strong>8.</strong> Examination to be made of</td>
<td>The Garfield Savings Bank</td>
</tr>
<tr>
<td><strong>9.</strong> Where located</td>
<td>#121 Prospect Street, Cleveland, Ohio</td>
</tr>
<tr>
<td><strong>10.</strong> Nature of work</td>
<td>Audit and verification of their statement at the earliest possible date</td>
</tr>
<tr>
<td><strong>11.</strong> Probable length of time</td>
<td>one week</td>
</tr>
<tr>
<td><strong>12.</strong> Number and class of Accountants required</td>
<td>One class &quot;A&quot; man and one class &quot;B&quot; man</td>
</tr>
<tr>
<td><strong>13.</strong> Rates</td>
<td>$25.00 and $15.00 per day</td>
</tr>
<tr>
<td><strong>14.</strong> Remarks</td>
<td>We are advised by Mr. Harris Creech, Secretary and Treasurer that their Board have decided to have us make an examination and verify statement of the bank at the earliest date convenient to us. We will have a conference with the officers tomorrow as to the best time to make this audit and will advise you when we begin same. Attached to this blank is the last published statement which contains a list of the directors and officers</td>
</tr>
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</table>

**Register Folio:**

Noted: (For use of New York Office only.)

By, Leon J. Fisher
CLEVELAND Office, July 14, 1903.

1. Inquiry made by, Mr. Harris Creech, Secretary & Treasurer,
   The Garfield Savings Bank Company, Cleveland,
   At office of the bank

2. Address,

3. Conference,

4. Letter,

5. Telephone,

6. Report to be addressed to, Chairman of the Board

7. Account to be charged in Ledger, The Garfield Savings Bank Company

8. Examination to be made of, The Garfield Savings Bank Company

9. Where located, Cleveland, Ohio.

10. Nature of work, Audit and verification of statement

11. Probable length of time, one week.

12. Number and class of Accountants required, One Class "A" man and one class "B" man.

13. Rates quoted, $25.00 and $15.00 per day.

14. Remarks, Mr. Creech states that they desire to have an audit made of
   their bank and verification of statement rendered, and such verification
   to be made at our convenience sometime prior to August 1, 1903. He
   thought that the bank would desire to have this examination made
   periodically hereafter. He will take the matter up with his committee
   and report to us on Wednesday morning, July 15th.

Register Folio, Noted: (For use of New York Office only.)

By, Leon O. Fisher.
1. Client, Metropolitan Detective Agency.
2. Address, 87 Washington Street, Chicago, Ill.
3. Conference, with our Mr. F. L. Brown.
4. Letter,
5. Telephone,
6. Report to be addressed to None
7. Account to be charged in Ledger, Metropolitan Detective Agency,
8. Examination to be made of, ----
10. Nature of work, Writing up the books for two months, May and June.
11. Probable length of time, One day
12. Number and class of Accountants required, one (F. L. Brown)
13. Rates, Usual rates
14. Remarks,

Register Folio, 
Noted: (For use of New York Office only.)

By, F. K. P.
Form No. 113.

HASKINS & SELLS
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 576
ASSIGNED TO CHICAGO

Chicago Office, July 1, 1903.

1. Client, Union Development Company.
3. Conference,
4. Letter, from Mr. M. L. Cohn to our firm
5. Telephone,
6. Report to be addressed to Royal Trust Company, Trustee.
7. Account to be charged in Ledger, Union Development Company.
8. Examination to be made of, condition of the Union Development Company and of the disbursements for account Development Fund.
9. Where located, Chicago
10. Nature of work, Examining the vouchers and rendering certificates showing condition of the Union Development Company and showing the amounts expended for development work for the period May 15, 1903, to July 6, 1903, inclusive.
11. Probable length of time,
12. Number and class of Accountants required, one F. L. Brown.
14. Remarks,

Register Folio,

Noted: (For use of New York Office only)

By, F. K. P.
HASKINS & SELLS
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 575

ASSIGNED TO NEW YORK

NEW YORK Office, July 13, 1903

1. Client, Howland, Murray & Prentice
3. Conference, Mr. Dixcy with Mr. Wilson, Chief Clerk.
4. Letter,
5. Telephone,
6. Report to be addressed to American Realty Company
7. Account to be charged in Ledger, Howland, Murray & Prentice
8. Examination to be made of, books of American Realty Company
11. Probable length of time, one week
12. Number and class of Accountants required, one-class "C"
13. Rates, Not asked nor quoted, $15.00 per diem
14. Remarks, This work is purely clerical and would hardly warrant a charge of our full rate.

In addition to writing up the books, H. M. & P. will probably want a Balance Sheet as of the latest date possible.

Register Folio, ____________________________  By, T. B. DIXCY

Noted: (For use of New York Office only.)  ____________________________
1. Client, Vasaar College

2. Address, Poughkeepsie, N. Y.

3. Conference,

4. Letter, Edward Elsworth, Treasurer, July 8, 1903.

5. Telephone,

5. Report to be addressed to

7. Account to be charged in Ledger, Client

8. Examination to be made of, Books and accounts of client.

9. Where located, Poughkeepsie, N. Y.

10. Nature of work, Regular annual audit for fiscal year ended June 30, 1903; preparation of usual statements and certificate.

11. Probable length of time, one week.

12. Number and class of Accountants required, One Class "B" and Assistant.

13. Rates, As heretofore.

14. Remarks,

Register Folio,

Noted: (For use of New York Office only)

By, H. B. C.

2. Address — Atlanta, Georgia.

3. Conference —

4. Letter of June 29th from C. A. Wickersham, President

5. Telephone —

6. Report to be addressed to Charles A. Wickersham, President.

7. Account to be charged in Ledger — Client

8. Examination to be made of — Books and accounts of Client


10. Nature of work — Regular annual audit for the fiscal year ended June 30, 1903; preparation of usual statements and certificates.

11. Probable length of time — Two weeks.

12. Number and class of Accountants required — One — Class B, and assistant.

13. Rates — As heretofore.

14. Remarks —

Register Folio —

Noted: (For use of New York Office only)

By — H. B. C.
2. Address: Cincinnati, Ohio.
3. Conference,
5. Telephone,
6. Report to be addressed to Samuel Spencer, President.
7. Account to be charged in Ledger, Client
8. Examination to be made of, Books and accounts of client.
9. Where located, Cincinnati, Ohio.
11. Probable length of time, Two weeks.
12. Number and class of Accountants required, One - Class B, and one assistant.
13. Rates, As heretofore.
14. Remarks,

Register Folio,

Noted: (For use of New York Office only.)

By, H. B. C.
1. Client, ATLANTIC COAST LINE RAILROAD CO.
2. Address, Wilmington, North Carolina.
3. Conference,
4. Letter,
5. Telephone,
6. Report to be addressed to R. G. Erwin, President
7. Account to be charged in Ledger, Client
8. Examination to be made of Client's books and accounts
9. Where located, Wilmington, N. C.
10. Nature of work, Regular semi-annual audit six months ended June 30, 1903. Preparation of the usual statements, etc.
11. Probable length of time, three weeks
12. Number and class of Accountants required, One, Class B, and two assistants
13. Rates, As heretofore
14. Remarks,

Register Folio,

Noted: (For use of New York Office only.)

By, H. B. C.
1. Client, CENTRAL OF GA. RY. CO. and OCEAN STEAMSHIP COMPANY
2. Address, Savannah, Georgia.
3. Conference,
4. Letter,
5. Telephone,
8. Examination to be made of, Books and accounts of client.
10. Nature of work, Regular semi-annual audit for six months ended June 30, 1903, preparation of usual statements and certificates.
11. Probable length of time, Three weeks.
12. Number and class of Accountants required, One - Class B, and assistant
13. Rates, As heretofore
14. Remarks,

Register Folio,

Noted: (For use of New York Office only.)

By, H. B. C.
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<tr>
<td>1.</td>
<td><strong>Client:</strong> MOBILE &amp; OHIO RAILROAD COMPANY,</td>
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<tr>
<td>2.</td>
<td><strong>Address:</strong> Mobile, Ala.</td>
</tr>
<tr>
<td>3.</td>
<td><strong>Conference:</strong></td>
</tr>
<tr>
<td>4.</td>
<td><strong>Letter:</strong> Samuel Spencer, President, July 7, 1903.</td>
</tr>
<tr>
<td>5.</td>
<td><strong>Telephone:</strong></td>
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<td></td>
<td><strong>Report to be addressed to</strong> Samuel Spencer, President.</td>
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<td>7.</td>
<td><strong>Account to be charged in Ledger:</strong> Client</td>
</tr>
<tr>
<td>8.</td>
<td><strong>Examination to be made of:</strong> Books and accounts of client</td>
</tr>
<tr>
<td>9.</td>
<td><strong>Where located:</strong> Mobile, Ala.</td>
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<tr>
<td>10.</td>
<td><strong>Nature of work:</strong> Regular annual audit for the fiscal year ended June 30, 1903; preparation of usual statements and certificate</td>
</tr>
<tr>
<td>11.</td>
<td><strong>Probable length of time:</strong> Two weeks.</td>
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<tr>
<td>12.</td>
<td><strong>Number and class of Accountants required:</strong> One - Class E and assistant</td>
</tr>
<tr>
<td>13.</td>
<td><strong>Rates:</strong> As heretofore</td>
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<tr>
<td>14.</td>
<td><strong>Remarks:</strong></td>
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**Register Folio:**

**Noted:** (For use of New York Office only.)

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**By:** H. B. C.
ENGAGEMENT BLANK No. 568

1. Client, ERIE RAILROAD COMPANY, and affiliated companies.
2. Address, #21 Cortlandt Street, New York.
3. Conference, Mr. Sells with Mr. Richardson.
4. Letter, July 6, 1903, - G. A. Richardson, Secretary.
5. Telephone,
6. Report to be addressed to F. D. Underwood, President.
7. Account to be charged in Ledger, Client.
8. Examination to be made of, books and accounts for the fiscal year ended June 30, 1903.
11. Probable length of time, three weeks.
12. Number and class of Accountants required, One - Class "B", and three assistants.
13. Rates, As heretofore.
14. Remarks,

Register Folio,

Noted: (For use of New York Office only.)

By, H. B. C.
LONDON Office, June 3, 1903.

Client, "The Pilgrims" Society.

Address, #3, Finch Lane, Cornhill, London, E. C.

Conference, With Mr. Gambrill - June 3.

Letter, 

Telephone, 

Account to be charged in Ledger, Pilgrims Club.

Examination to be made of, Books and Accounts for the year ended June 1, 1903.

Where located, #3, Finch Lane, Cornhill, London, E. C.

Nature of work, Annual audit and certificate.

Probable length of time,

Number and class of Accountants required,

Rates,

Remarks, It is uncertain whether we will obtain a fee in respect of this work, which we look upon as honorary. It was understood that we were to be appointed Honorary Auditors by the Committee, but an inspection of the Minutes does not show that this has been done. Mr. Gambrill, the Hon. Treasurer, suggests, in a friendly way, that the advertisement is sufficient. We have already received a small fee of 5 guineas from the Society for opening the Books.

Ledger Folio, 

Noted: (For use of New York Office only.)

By, J. Grant.
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<tr>
<td>1</td>
<td>Client, <strong>STUDEBAKER BROS. MANUFACTURING COMPANY</strong></td>
</tr>
<tr>
<td>2</td>
<td>Address, <strong>South Bend, Indiana</strong></td>
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<tr>
<td>3</td>
<td>Conference</td>
</tr>
<tr>
<td>4</td>
<td>Letter, <strong>June 30, 1903</strong></td>
</tr>
<tr>
<td>5</td>
<td>Telephone</td>
</tr>
<tr>
<td>6</td>
<td>Report to be addressed to <strong>Not known</strong></td>
</tr>
<tr>
<td>7</td>
<td>Account to be charged in Ledger, <strong>Studebaker Bros. Manufacturing Co.</strong></td>
</tr>
<tr>
<td>8</td>
<td>Examination to be made of, <strong>Client's books and accounts - system.</strong></td>
</tr>
<tr>
<td>9</td>
<td>Where located, <strong>South Bend, Indiana</strong></td>
</tr>
<tr>
<td>10</td>
<td>Nature of work, <strong>Devising and supervising the application and installation of a new system of factory accounts</strong></td>
</tr>
<tr>
<td>11</td>
<td>Probable length of time, <strong>Indefinite.</strong></td>
</tr>
<tr>
<td>12</td>
<td>Number and class of Accountants required, <strong>Indefinite.</strong></td>
</tr>
<tr>
<td>13</td>
<td>Rates, <strong>$25.00 per day for Messrs. Ludlam's, Parke's and C. F. Morris</strong></td>
</tr>
<tr>
<td>14</td>
<td>Remarks, time, or any other accountant's in charge, <strong>$15.00 per day for assistants; traveling expenses between Chicago and South Bend, and subsistence expenses at South Bend.</strong></td>
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<td><strong>Maximum of bill $7,500.</strong></td>
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Register Folio,                                                                 |

Noted: (For use of New York Office only)                                       |

By, **H. B. C.**
ENGAGEMENT BLANK No. 565
ASSIGNED TO GENERAL OFFICE, JUNE 29, 1903

HASKINS & SELLS, CERTIFIED PUBLIC ACCOUNTANTS.

1. Client, LEHIGH VALLEY RAILROAD and COAL COMPANIES,
3. Conference, —
4. Letter, —
5. Telephone, Mr. Middleton.
7. Account to be charged in Ledger, Lehigh Valley Railroad Company.
8. Examination to be made of, Accounts of client.
10. Nature of work, Audit for the six months ending June 30, 1903, preparation of Income Account for the year, Balance Sheet June 30, 1903, and certificate.
11. Probable length of time, Two weeks.
12. Number and class of Accountants required, One - Class "B" and two assistants.
13. Rates, Regular, - (not quoted).
14. Remarks, —

Ledger Folio, Noted: (For use of New York Office only.)

By, D. S. F.
PHILADELPHIA & READING RAILWAY COMPANY,
Philadelphia, Pennsylvania,
President G. F. Baer, June 25, 1903.

Report to be addressed to Mr. George F. Baer, President, Reading Company.

Account to be charged in Ledger, Philadelphia & Reading Railway Company.

Examination to be made of, Reading Company, Philadelphia & Reading Railway Company, and Philadelphia & Reading Coal & Iron Company.


Nature of work, Regular annual audit for fiscal year ending June 30, 1903, Income Account for year, Balance Sheet and Certificate.

Probable length of time, Two or three weeks.

Number and class of Accountants required, One - Class "B" and three assistants.

Rates, Regular - not to exceed $1800.00 (as heretofore).

Remarks,

Register Folio,

Noted: (For use of New York Office only.)

By, D. S. F.
**NEW YORK Office, June 27, 1903**

1. **Client**: J. A. Shields, Master (Clerk of the United States Court)

2. **Address**: Post Office Building, New York City.

3. **Conference**: with Mr. D. C. Morris

4. **Letter**: 

5. **Telephone**: 

6. **Report to be addressed to**: Client

7. **Account to be charged in Ledger**: Client

8. **Examination to be made of**: J. Franklin Stevens and Elmer P. Morris doing business as the Keystone Electrical Instrument Company.


10. **Nature of work**: Proving certain figures of percentages, etc.

11. **Probable length of time**: Two or three days, work to begin Monday, June 29

12. **Number and class of Accountants required**: One — Class "D"

13. **Rates**: Regular

14. **Remarks**: See memorandum by D. C. Morris, attached, dated June 25, 1903

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Ledger Folio. 

Noted: (For use of New York Office only.)

By, T. B. Dixey
MEMORANDUM

In regard to Inquiry Blank #99, dated June 23, 1903:

I called this morning on Mr. J. A. Shields, Clerk of the United States Court, and also on Mr. William Bissing, of the firm of Kenyon & Kenyon, #49 Wall Street, who are representing the Weston Electrical Instrument Company, complainants in a suit against J. Franklin Stevens and Elmer P. Morris, to prevent the last named parties from manufacturing certain electrical instruments covered by patent held by the Weston Electrical Instrument Company. This suit has been decided in favor of the complainants, and an accounting made to them by the defendants of the appliances which have previously been manufactured. This is not satisfactory, as the defendants refuse to allow counsel for the plaintiff to examine their books or to give the details required, but they now offer to permit the Master to verify their statement, or, if the Master shall elect otherwise, to permit a disinterested accountant to be selected by the Master to examine the books, provided, however, that in each case no details of the business shall be disclosed to the complainants, and that the duties of the said accountant shall be restricted to the ascertainment of the correct percentages, without furnishing the total amounts.

Mr. Shields stated this morning that it was his intention to notify Messrs. Kenyon & Kenyon, attorneys for the complainants, and also Mr. Edwards of Philadelphia, representing the defendants, to appoint a meeting with him and a representative of Messrs. Haskins & Sells, at which time a thorough understanding as to what work we would be required to do would be arrived at, and also agree on our rate for doing this work.

NEW YORK, June 25, 1903.

D.C.M.
Inquiry made by, J. A. Shields, Clerk of United States Court,

Address, Post Office Building,

Nature of work, Unknown.

Probable length of time, Unknown.

Number and class of Accountants required, Unknown.

Rates quoted, None.

Account to be charged in Ledger, Unknown.

Remarks, Mr. Shields called on the 'phone this morning at 10:50, inquiring for Mr. Sells, who was out. He stated that in a patent case now before him, he had to appoint an accountant and that Mr. Sells had been recommended to him by Mr. Moses. He requested that we call upon Messrs. Kenyon & Kenyon, #49 Wall Street, who are attorneys on one side of the case, and say that we had been requested to call by Mr. Shields. He said that he would like to take us around himself, but that he was so busy up at the Post Office Building, he could not do so.

Register Folio, 

Noted: (For use of New York Office only.)
Client,  Mr. J. T. Hobbs,

Address,  c/o Specialty Machine Company, Cleveland, Ohio.

Conference, Mr. Nason, Attorney for Mr. Hobbs, Mr. Hobbs and F. M. Brown

Nature of work, Preparation of Balance Sheet, etc., and general examination.

Probable length of time,

Number and class of Accountants required, One Class "B"

Rates, $15.00 per day

Remarks, Specialty Machine Company is a co-partnership, between A. N. Meade, J. T. Hobbs and his brother. Mr. A. N. Meade died and his heirs request a statement of the business as of April 23, 1903.

Ledger Folio,

Noted: (For use of New York Office only.)

By, F. M. Brown.
<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Details</th>
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<tbody>
<tr>
<td>1.</td>
<td>Client</td>
<td>Southern Manufacturing Company</td>
</tr>
<tr>
<td>2.</td>
<td>Address</td>
<td>Richmond, Virginia</td>
</tr>
<tr>
<td>3.</td>
<td>Conference</td>
<td></td>
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<td>4.</td>
<td>Letter</td>
<td></td>
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<tr>
<td>5.</td>
<td>Telephone</td>
<td>Mr. Dixcy to Mr. W. L. Carey, 100 William St., New York</td>
</tr>
<tr>
<td>6.</td>
<td>Report to be addressed to</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Account to be charged in Ledger</td>
<td>Same as last year</td>
</tr>
<tr>
<td>8.</td>
<td>Examination to be made of</td>
<td>books and accounts of Southern Manufacturing Company</td>
</tr>
<tr>
<td>9.</td>
<td>Where located</td>
<td>Richmond, Virginia</td>
</tr>
<tr>
<td>10.</td>
<td>Nature of work</td>
<td>Preparation of Comparative General Balance Sheet, Income and Profit and Loss Accounts, etc., substantially in the same form as rendered in last year's report, one year to June 15, 1903.</td>
</tr>
<tr>
<td>11.</td>
<td>Probable length of time</td>
<td>week or ten days</td>
</tr>
<tr>
<td>12.</td>
<td>Number and class of Accountants required</td>
<td>One Class &quot;B&quot; or &quot;C&quot; and one assistant</td>
</tr>
<tr>
<td>13.</td>
<td>Rates</td>
<td>$25.00 and $15.00 and expenses</td>
</tr>
<tr>
<td>14.</td>
<td>Remarks</td>
<td>Last year's audit was estimated not to exceed $300.00. Mr. Garey must be advised in case anything should arise necessitating more than this amount. Our charge was $478.27. From personal knowledge of the accounts the undersigned does not believe that this audit can be made for much less than $500, but nothing was said by Mr. Garey this year about a maximum figure. Mr. Garey will advise us in a few days as to the date on which to proceed to Richmond.</td>
</tr>
</tbody>
</table>

Ledger Folio,

Noted: (For use of New York Office only.)

By, T. B. Dixcy.
MEMORANDUM RELATING TO ENGAGEMENT #561.
SOUTHERN MANUFACTURING COMPANY.

Conference between Mr. Dixey and Mr. W. L. Garey, 100 William Street, New York City this day.

This report is to be addressed to Mr. W. R. Peters, 47 Cedar Street, New York City, and delivered to Mr. W. L. Garey, 100 William Street, New York City.

At Mr. Garey's request we are to send on this audit next Sunday evening, July 12th, one accountant in charge, and three assistants, who will arrive in Richmond, Va., Monday morning, July 13. With this force the work should be completed in less than one week.

INCOME AND PROFIT AND LOSS ACCOUNT:

This year we are to show, in addition to the gross sales, the tonnage, divided into shipments of 6 oz. cans and 1 lb. cans of baking powder. We are also to show separately the "outward freight" charges in three items, viz., freight from factory to jobbers; freight from jobbers to retailers, applicable to the business of the year under examination; and freight from jobbers to retailers which would, under ordinary circumstances, be applicable to the business of the year following. Mr. E. G. Leigh, Jr., the President of the Company, will inform us as to what items we should include in this last division, in case any question should arise. Mr. Garey instructs us to accept Mr. Leigh's decision in this matter. Shipments of "free goods", not heretofore shown as a separate item in our report, should be shown on this report as a sub-division of the advertising account.

Mr. Garey has impressed upon us particularly, the value of the exhibit showing comparative sales for the two years by States, and wishes this ("Exhibit C" in last year's report), repeated in this report, which should contain also, such other exhibits as formed part of last year's report.

T. B. Dixey.

NEW YORK,
July 7, 1903.
Client, City of Oklahoma City,

Address, Oklahoma City, Oklahoma.

Conference, Mayor, Council Committee and Mr. J. G. Hubbell, at Okla. City, Okla.

Letter, June 13, '03, from Mr. Hubbell and prior correspondence on file with Mayor and others.

Telephone, —

Account to be charged in Ledger, City of Oklahoma City.

Examination to be made of, Accounts of client.

Where located, Oklahoma City, Oklahoma.

Nature of work, Audit of all the accounts of the city, excepting those of the Board of Education, for the past six years.

Probable length of time, Six or seven weeks.

Number and class of Accountants required, One – Class "A", and two assistants class "C" and "D".

Rates, Regular – estimated not to exceed $1,800 or $2,000, but not limited.

Remarks, When audit above specified is completed, if events fully justify, it is desired that the work be continued as far back as 1889, the commencement of Oklahoma City. Letter of authorization from the Mayor yet to be received. See correspondence on file.

By, C. S. J.

Ledger Folio, By, C. S. J.

Noted: (For use of New York Office only.)
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<thead>
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<tbody>
<tr>
<td>1.</td>
<td>Client, <strong>Northwestern Coal &amp; Mining Company</strong>,</td>
</tr>
<tr>
<td>2.</td>
<td>Address, <strong>Bever, Missouri</strong>,</td>
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<tr>
<td>3.</td>
<td>Conference,</td>
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<td>4.</td>
<td>Letter, <strong>May 11, 1903</strong>,</td>
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<tr>
<td>5.</td>
<td>Telephone,</td>
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<tr>
<td>6.</td>
<td>Report to be addressed to <strong>Client</strong></td>
</tr>
<tr>
<td>7.</td>
<td>Account to be charged in Ledger, <strong>Client</strong></td>
</tr>
<tr>
<td>8.</td>
<td>Examination to be made of, <strong>Books and accounts of Northwestern Coal &amp; Mining Co.</strong></td>
</tr>
<tr>
<td>9.</td>
<td>Where located, <strong>Bever, Missouri</strong>.</td>
</tr>
<tr>
<td>10.</td>
<td>Nature of work, <strong>Audit of the books and accounts for the fiscal year ended April 30, 1903, and the preparation of report, etc., as heretofore.</strong></td>
</tr>
<tr>
<td>11.</td>
<td>Probable length of time, <strong>two weeks</strong>.</td>
</tr>
<tr>
<td>12.</td>
<td>Number and class of Accountants required, <strong>One - Class &quot;D&quot;, Grade 1</strong>.</td>
</tr>
<tr>
<td>13.</td>
<td>Rates, <strong>As heretofore</strong></td>
</tr>
<tr>
<td>14.</td>
<td>Remarks,</td>
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**Ledger Folio,**

**Noted:** (For use of New York Office only.)

**By**, **F. S., Jr.**
NEW YORK, Office, June 15, 1903.

1. Client, T. B. Dixcy.
2. Address, #30 Broad Street, New York.
3. Conference,
4. Letter,
5. Telephone,
6. Report to be addressed to
7. Account to be charged in Ledger, Mr. Dixcy,
8. Examination to be made of,
9. Where located,
11. Probable length of time,
12. Number and class of Accountants required,
14. Remarks,

Ledger Folio, 
Noted: (For use of New York Office only.)

By, T. B. Dixcy,
Client: Civil Service Commission
Address: City Hall, Chicago.

Conference, with Mr. W. H. Gleason

Account to be charged in Ledger, Civil Service Commission

Examination to be made of, Marking examination papers for Auditor of Board of Local Improvements.

Where located,

Nature of work,

Probable length of time, 2 hours per day for two days

Number and class of Accountants required, two

Rates, $5.00 per day - rate fixed by Commission.

Remarks,

Ledger Folio,

Noted: (For use of New York Office only.)

By, F.K.P.
CLEVELAND Office, June 12, 1903

Client, The Allegheny Coal Company

Address, #1223 Citizens Building, Cleveland, Ohio.

Conference, At their office - C. L. Terry with Mr. Fisher.

Letter,

Telephone,

Account to be charged in Ledger, The Allegheny Coal Company

Examination to be made of, the Company's books from the beginning of business to the middle of year 1901 and June 1, 1903.

Where located, Cleveland, Ohio

Nature of work, Earnings and Expenses and Balance Sheet at the end of period May 31, 1903.

Probable length of time, One week.

Number and class of Accountants required, one class "B" man.

Rates, $25.00 and $15.00 per day.

Remarks, This Company was organized and financed by M. B. & H. H. Johnson and the books were opened by the Cleveland Audit Company. The American Trust Company is one of the largest creditors to the extent of $119,000.00. The work, however, came through Mr. W. H. Shepperd, who was formerly engaged with us.

Mr. Brown will commence this work June 15th, 1903.

Ledger Folio,

By, L. O. Fisher.

Noted: (For use of New York Office only.)
1. Client, Henry B. Stokes, President Manhattan Life Insurance Co.
3. Conference, Mr. Stokes with Mr. Dixcy at Mr. Stokes' office, June 5th.
4. Letter,
5. Telephone,
6. Report to be addressed to
7. Account to be charged in Ledger, Manhattan Life Insurance Company.
8. Examination to be made of, certain accounts of Richard Deeves & Son, General Contractors.
10. Nature of work, Examination of the accounts relating to the new addition to the Manhattan Life Insurance Company's building.
11. Probable length of time, unknown.
12. Number and class of Accountants required, One - Class "B"
13. Rates, Not asked - Regular,
14. Remarks, Deeves & Son are the general contractors and all payments are made to and through them. The contract provides that certain portions of the building shall be done at cost of material and labor, not to exceed a stipulated sum. The Insurance Company know, of course, the amounts paid out on the contract by approval of the architect, but they do not know that all materials and labor charged for have actually gone into their building. This is what Mr. Stokes wishes us to determine. He has notified the contractor that he is about to undertake an examination for this purpose as of June 1, 1903. It is probable that we shall be asked to begin the work during the coming week, but should the contractor demur, it may be postponed until the completion of the building, at which time everything will be turned over to us for examination before the final payments are made.

By, T. B. Dixcy

Ledger Folio,

Noted: (For use of New York Office only.)
Inquiry made by, Henry E. Stokes, President Manhattan Life Insurance Co.

Address, #66 Broadway, New York.

Conference, Mr. Stokes with Mr. Dixcy at Mr. Stokes office.

Examination to be made of, certain accounts of Richard Deeves & Son, General Contractors.

Where located, 309 Broadway, New York.

Nature of work, Examination of the accounts relating to the new addition to the Manhattan Life Insurance Company's building.

Probable length of time, unknown.

Number and class of Accountants required, One — Class "B".

Rates quoted, Not asked, — Regular.

Account to be charged in Ledger, Manhattan Life Insurance Company.

Remarks, Deeves & Son are the general contractors and all payments are made to and through them. The contract provides that certain portions of the building shall be done at cost of material and labor, not to exceed a stipulated sum. The Insurance Company know, of course, the amounts paid out on the contract by approval of the architect, but they do not know that all materials and labor charged for have actually gone into their building. This is what Mr. Stokes wishes us to determine. He has notified the contractor that he is about to undertake an examination for this purpose as of June 1, 1903. It is probable that we shall be asked to begin the work during the coming week, but should the contractor demur, it may be postponed until the completion of the building, at which time everything will be turned over to us for examination before the final payments are made.

By, T. B. Dixcy.

Register Folio, Noted: (For use of New York Office only.)
NEW YORK Office, June 5, 1903.

Inquiry made by, G. K. Thomson,

Address, 66 Broadway

Conference, a call from Mr. Thomson upon Mr. Sells

Letter,

Telephone, ........ —

Examination to be made of, Construction accounts of the builder of the Manhattan Life Building

Where located,

Nature of work, Examination of expenditures and classification in order to prepare a statement in accordance with the builders' contract.

Probable length of time, Not mentioned

Number and class of Accountants required, Probably one — Lower grade of Class "B" or Class "C".

Rates quoted, Not mentioned

Account to be charged in Ledger, Not mentioned

Remarks, Mr. Thomson stated that this work would probably come to us from Mr. Stokes, President of the Manhattan Life Insurance Company, and that it would probably be ready for our attention some day next week.

Register Folio

Noted : (For use of New York Office only.)

By, E. W. S.
New York. Office, June 8, 1903.

1. Client, Nicoll, Anable & Lindsay, Lawyers,

2. Address, #31 Nassau Street, New York.

3. Conference, Mr. Nicoll and Mr. Anable, at 4:00 P. M.

4. Letter,

5. Telephone, Response to telephonic request from Mr. Nicoll.

6. Report to be addressed to

7. Account to be charged in Ledger,

8. Examination to be made of, the books of the General Thomas Estate

9. Where located, New York

10. Nature of work, Examination to determine that Mrs. Beekman, a client of Messrs. Nicoll, Anable & Lindsay, is receiving her one-half interest in the estate of which she is executrix, and of which her brother is the Manager.

11. Probable length of time, Not known

12. Number and class of Accountants required, One - Class "A"; to be assisted as may be necessary, according as the work may develop.


Ledger Folio, Noted: (For use of New York Office only.)

By, F. W. S.
MEMORANDUM.

The management of the estate of General Thomas was turned over to his son two years ago when General Thomas became paralyzed and incompetent. The books, at the present time, are in the possession of the executors of the estate, and are accessible for examination. Prior to the date when General Thomas was indisposed, the books were kept inaccessible; General Thomas having said that all except the journal were destroyed. There is a journal said to contain all transactions, and the check books, checks, and bank books. Young Thomas agreed to turn over to Mr. Nicoll the journal and the check books, and the books now kept by the estate, provided they will be satisfied with them, and not ask for records that he could not produce; it was known that General Thomas kept a stock book, bond book, ledger, journal, etc. No inventory was taken, and so there is no starting point. Messrs. Nicoll, Anable & Lindsay want us to establish, at some time during the life of General Thomas, what there was in the estate, and from that build down to the present time, so as to determine that the sister, Mrs. Beekman, is getting one-half interest in the estate, one heir having been settled with. There is an annuity of $100,000.00 payable to the widow during her life. It is not intended to go into the question of General Thomas' operations outside of the estate, for it is known that he operated in various things independent of his interest in the estate. The sister does not desire a close account to the extent of following up all his transactions, but merely to know that the estate has been kept intact, and that she is receiving her share of it. There was a gift of $600,000.00 each to young Thomas and to the sister some time before General Thomas died, which, it appears, was loaned back to General Thomas for his use, but was not intended in any way to affect the estate, except that it is a debt to the two children, individually. Mr. Nicoll had an interview with Thomas, and as soon as it can be arranged to make the investigation, he will communicate with us. He said, at the commencement of the interview, that this was a case where the lawyers had found something that they could not fathom without the aid of accountants, and they had called upon us for consultation, and then, as might be necessary, an investigation. He wants us to go along with him through this matter, aiding and consulting as may be necessary.

E. W. S.

NEW YORK,
June 8, 1903.
Chicago Office, June 6, 1903

Client, Standard Brewery Co., C. J. Dewes, Treasurer.

Address, 12th and Campbell Avenue, Chicago, Illinois.

Conference, Mr. A. S. Vaughan and Mr. C. J. Dewes.

Telephone, - -

Account to be charged in Ledger, Standard Brewery Company.

Examination to be made of, books for part of year from beginning of current fiscal year.

Where located, 12th and Campbell Ave.,

Nature of work, 

Probable length of time, 

Number and class of Accountants required, Two men.

Rates, $25.00 and $15.00

Remarks, Commence Tuesday or Wednesday next week.

Ledger Folio, 

Noted: (For use of New York Office only.)

By, A. S. V.
NEW YORK Office, June 3 1903

1. Client, HASKINS & SELLS, Certified Public Accountants.
2. Address, 30 Broad Street, New York,
3. Conference,
4. Letter,
5. Telephone,
6. Report to be addressed to
7. Account to be charged in Ledger,
8. Examination to be made of, books and accounts of client.
9. Where located, New York,
10. Nature of work, thorough audit for the period from January 9, 1903, to May 31, 1903.
11. Probable length of time,
12. Number and class of Accountants required, Two - Class "B" or "C"
13. Rates, double the regular rates.
14. Remarks,

Ledger Folio, 

Noted: (For use of New York Office only.)

By, C. S. Ludlam, 

by T. B. Dixcy.
NEW YORK Office, June 3, 1903.

1. Client, Interurban Street Railway Company.


3. Conference, Mr. Vreeland with Mr. Ludlam.

4. Letter, 

5. Telephone, 

6. Report to be addressed to 

7. Account to be charged in Ledger, Client.

8. Examination to be made of, quarterly and annual reports of Interurban Street Railway Company and Metropolitan Street Railway Company.


10. Nature of work, See that income accounts and Balance Sheets are properly set up and correct.

11. Probable length of time, Indefinite.

12. Number and class of Accountants required, Mr. Ludlam and probably, later, one assistant.

13. Rates, $50.00 and $25.00.

14. Remarks, Mr. Vreeland stated that he was going to Europe the last of this month for a vacation, and did not wish to take any action in the matter of selecting a Comptroller until his return, and, in the meantime, would like to have Mr. Ludlam see that the income statements and Balance Sheets were correctly prepared and agreed with the conditions of their leases, contracts, agreements, etc.

   Mr. Vreeland will see Mr. Sells further in regard to this matter on Monday, June 8.

Ledger Folio, 

Noted: (For use of New York Office only.)
NEW YORK Office, June 3, 1903.

1. Client, **BERRY BROTHERS, LIMITED**, (Varnish Manufacturers.)

2. Address, 252 Pearl Street, New York.

3. Conference, Mr. Charles Neues, Manager, and Mr. Dixey.

4. Letter,

5. Telephone,

6. Report to be addressed to,

7. Account to be charged in Ledger, **Client**.

8. Examination to be made of,

9. Where located,

10. Nature of work, **Supervising the opening of a new Customers' Ledger and a general criticism of the existing system.**

11. Probable length of time,

12. Number and class of Accountants required, **One - Class "B" or "C".**

13. Rates, **Not asked nor quoted. - Regular.**

14. Remarks, **The New York office is a branch, and only sales books and customers' ledgers are kept here, - general office is in Detroit, Michigan.**

   **Our representative should report at their office and ask for Mr. Neues at 2:30 this afternoon.**

Ledger Folio,

Noted: (For use of New York Office only.)

By **T. B. Dixey.**
New York Office, June 3, 1903.

1. Client, H. F. Lindsley,

2. Address, Room #906, #11 Broadway, New York.

3. Conference, Mr. Lindsley with Mr. Dixcy.

4. Letter,

5. Telephone,

6. Report to be addressed to,

7. Account to be charged in Ledger, Client.

8. Examination to be made of, accounts of Lone Pine Mining Company.


11. Probable length of time, unknown.

12. Number and class of Accountants required, One - Class "B" or "C".


14. Remarks, Mr. Lindsley is one of the auditing committee of three recently appointed by the Board of Directors of the Lone Pine Mining Company, - we are not retained by the Company, but by the committee personally, as they are all inexperienced in matters of this character. They suspect that everything is not as it should be, particularly as to the issue of stock.

       Our representative is to meet Mr. Lindsley at address above, at 1:45 this afternoon.

Ledger Folio, By, T. B. Dixcy.

Noted: (For use of New York Office only.)
HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 548

NEW YORK Office, June 2, 1903

1. Client, W. L. Garey,

2. Address, #100 William Street, New York.

3. Conference,

4. Letter,

5. Telephone, Mr. W. L. Garey with Mr. Dixcy

6. Report to be addressed to Mr. Garey under sealed personal cover

7. Account to be charged in Ledger, Royal Baking Powder Company - bill to Mr. Garey, as above.

8. Examination to be made of the accounts of a company concerning which Mr. Frank S. Johnson, of San Francisco, will give our representative full information


10. Nature of work, Audit from the beginning of the Company's business to latest even date possible, a period of less than one year.

11. Probable length of time, one week

12. Number and class of Accountants required, One - Mr. Milliman

13. Rates, Regular

14. Remarks, This examination must be conducted with great secrecy, and no names whatever are to be mentioned except that our representative may be known, if necessary, as a member of our staff. It is probable that we will ostensibly represent Mr. Frank S. Johnson, of the Johnson-Locke Mercantile Company, San Francisco, but our representative will be fully informed on this, and all other points, by Mr. Johnson.

Ledger Folio, By, T. B. Dixcy.

Noted: (For use of New York Office only.)
Inquiry made by, W. L. Garey, Secretary, Royal Baking Powder Company.

Address, 100 William Street, New York.

Conference, with Mr. Sells.

Examination to be made of, Small company, (presumably baking powder company).

Where located, San Francisco.

Nature of work, Examination.

Probable length of time,

Number and class of Accountants required,

Rates quoted,

Account to be charged in Ledger,

Remarks, Mr. Garey inquired if we had a representative in San Francisco, and we told him we had one in Portland and would telegraph him if he expected to be in San Francisco, so that he might make the examination without incurring traveling expenses.

Mr. Mackenzie wired to-day, April 28, that he does not expect to be in San Francisco for some time, which message was communicated to Mr. Garey over the telephone. He said that the matter would probably come up in four or five days, when he would communicate with Mr. Sells.

Register Folio, 

Noted: (For use of New York Office only.)

By, H. B. C.
June 2, 1903.

Messrs. Haskins & Sells,

30 Broad Street, N. Y.

Gentlemen:

Confirming our telephone conversation, we will be glad if you will have your Mr. Milliman call upon Mr. F. S. Johnson of the Johnson Locke Mercantile Co., San Francisco, to arrange to make an audit of the accounts of a certain Company in that City, from its inception less than a year ago, to the end of the last month, say May 31st, the work of which is complete.

We enclose for your information copy of a letter we have sent Mr. Johnson on this subject.

We will be glad if you will use extra precautions to see that neither Mr. Milliman nor any others are made aware of our connection with the enterprise.

Yours very truly,

Royal Baking Powder Co.,

(SIGNED) W. L. Garey,

Secy.

Encl. p. 59
June 2, 1903.

Dear Mr. J.

As you are probably aware, all the Companies in which we are interested are audited regularly by a firm of public accountants here, Messrs. Haskins & Sells, and we have had in mind for some time to have them make an audit of the A.Co's. accounts in the same form as that used for our other Companies. They have not had a representative in San Francisco, however, who was available for this purpose and as the expense of sending a man there specially would have been quite heavy, we have postponed the matter awaiting the time when they would have a man there.

They now advise us that their representative, Mr. H. W. Milliman, is now in your City and will probably be there until the early part of next week. We have therefore asked them to write Mr. Milliman to call upon you and that you would give him full information concerning the Company whose accounts he is to audit, from its inception to the end of the last month, say May 31st, the work of which is complete. We have asked Messrs. Haskins & Sells to caution Mr. Milliman specially to have nothing to say as to the source of his instructions, or to in any way mention us in connection with this audit. As a matter of fact, he will not know that we are interested.

We have further taken particular pains to see that in the letter they send him the name of the A.Co. will not be mentioned. When Mr. Milliman calls upon you, will you please arrange so that he will be given all facilities necessary to make the audit and examination desired.

Yours very truly,

(SIGNED) G.
ST. LOUIS Office, May 28, 1903.

Client, **Campbell & Reid**,

Address, National Stocks yards - East St. Louis, Illinois.

Conference, with Mr. J. J. Searcy - May 23, 1903.

Letter,

Telephone,

Account to be charged in Ledger, **Campbell & Reid**,

Examination to be made of, Mr. Jones' (Buyer for the firm) account, from January 1, 1903.

Where located, East St. Louis, Illinois.

Nature of work,

Probable length of time, **Three or four days**.

Number and class of Accountants required, **One accountant**.

Rates, **$25.00 per day**.

Remarks, There is an apparent discrepancy in Mr. Jones' account - He claims a credit of about $1,800.00, while the books show a debit of about $3,000.00, which they want straightened out.

Ledger Folio,

Noted: (For use of New York Office only.)

By, **A. E. Thomson**.
NEW YORK Office, May 26, 1903

1. Client: NATIONAL RIBBON COMPANY.

2. Address: Paterson, New Jersey.

3. Conference, with Mr. Samuelson at this office, and


5. Telephone,

6. Report to be addressed to National Ribbon Company,

7. Account to be charged in Ledger, National Ribbon Company,

8. Examination to be made of, books and accounts of the National Ribbon Company.


11. Probable length of time, About ten days.

12. Number and class of Accountants required, One - Class "D", Grade 2, and assistant.

13. Rates, $225.00 ($450.00 per annum.)


Ledger Folio,

Noted: (For use of New York Office only.)

By, F. S., Jr.
NEW YORK Office, May 25, 1903.

1. Client, Stayton & Campbell,

2. Address, 30 Broad Street, New York.

3. Conference, Mr. Ludlam and Mr. Campbell.

4. Letter,

5. Telephone,

6. Report to be addressed to Stayton & Campbell,

7. Account to be charged in Ledger, Client.

8. Examination to be made of, small automatic machine company.


10. Nature of work, Audit October 1902 to date, and preparation of Balance Sheet.

11. Probable length of time, One day.

12. Number and class of Accountants required, One - Class "C".


14. Remarks, A client of Stayton & Campbell contemplates purchasing an interest the company, which deals in machines for taking photographs by dropping a nickel in the slot.

Ledger Folio, 

Noted: (For use of New York Office only.)

By, C. S. L.
ST. LOUIS, Office, May 23, 1903.

Client, Louisiana Purchase Exposition Company,

Address, St. Louis, Missouri.

Conference, with Mr. Festus J. Wade, May 21, 1903 — President Francis, May 22,

Letter, 

Telephone, 

Account to be charged in Ledger, Louisiana Purchase Exposition Company

Examination to be made of, the books and accounts of the Louisiana Purchase Exposition Company

Where located, St. Louis, Missouri.

Nature of work, Audit and examination of the books and accounts for two years ended May 1, 1903, and preparation of report.

Probable length of time, Not stated.

Number and class of Accountants required, Accountant and assistant.

Rates, $15.00 per day for each man employed.

Remarks, 

Ledger Folio, 

Noted: (For use of New York Office only.)

By, D. C. Morris.
Client, **Riverside Estates, Limited.**

Address, **#701, Salisbury House, London Wall, LONDON, E. C.**

Conference, **Mr. Grant with Mr. Wale, Secretary – April 8, 1903.**

Letter, **Confirming appointment as auditors – May 14, 1903.**

Telephone, 

Account to be charged in Ledger, **Riverside Estates, Limited.**

Examination to be made of, 

Where located, **London.**

Nature of work, **Appointment as Auditors under the Companies' Acts 1862 – 1900.**

Probable length of time, 

Number and class of Accountants required, 

Rates, **To be hereafter agreed upon.**

Remarks, **Capital £4,000. Audit given to us by Mr. W. A. Wills, of Salisbury House. He promises others, as he is dissatisfied with present auditors. Mr. Wills is Director of over 20 South African Companies.**

Ledger Folio, 

Noted: (For use of New York Office only.)
Client, Union Development Company, M. L. Cohn, Secretary and Treasure

Address, Continental Bank Building, Chicago.

Conference, 

Letter, from Mr. Cohn to our office

Telephone, 

Account to be charged in Ledger, Union Development Company.

Examination to be made of, Vouchers of Development Fund.

Where located, Chicago.

Nature of work, Examining the vouchers and rendering certificate showing the amount expended for development work, for the period January 3, 1903, to May 15, 1903, inclusive.

Probable length of time, one day

Number and class of Accountants required, one (J. D. Buckingham)

Rates, $25.00 per day

Remarks, 

Ledger Folio, 

Noted: (For use of New York Office only.)

By, F. K. P.
HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.


Client, Henry R. Wilson.
Address, Care Lincoln Trust Co., New York City.

Letter, from Mr. Wilson to this office.

Telephone,

Account to be charged in Ledger,

Examination to be made of, Waukesha Arcadian Company.

Where located, Waukesha, Wis.,

Nature of work, Making examination of the earning for year 1902.

Probable length of time,

Number and class of Accountants required, one G. H. Moore

Rates, none asked

Remarks,

Ledger Folio,

Noted: (For use of New York Office only.)

By, F. K. P.
NEW YORK Office, May 20, 1903.

1. Client, CENTRAL OF GEORGIA RAILWAY COMPANY - Major J. F. Hanson, Chairman of Board.
2. Address, Railway Company, Savannah, Georgia, - Major Hanson, Macon, Ga.
3. Conference, 
4. Letter, Major J. F. Hanson, Chairman, May 18, 1903.
5. Telephone, 
6. Report to be addressed to Client.
7. Account to be charged in Ledger, Client.
8. Examination to be made of, A special account.
9. Where located, Savannah, Georgia.
10. Nature of work, Verification of special account. Written instructions regarding the work, will be given accountant at Savannah.
11. Probable length of time, Not known.
12. Number and class of Accountants required, One - Class "C".
14. Remarks, Major Hanson wrote, requesting that we have a competent accountant meet him at the Liberty Street office of the Central of Georgia Railway Company, at Savannah, Georgia, on the morning of May 22, 1903, at 9:00 A. M., for the purpose of checking up a special account.

Ledger Folio, 
Noted: (For use of New York Office only.)

By, C. S. L.
1. Client, SAVANNAH TRUST COMPANY.
2. Address, Savannah, Georgia.
3. Conference, 
4. Letter, W. V. Davis, Secretary and Treasurer, May 7, 1903.
5. Telephone, 
6. Report to be addressed to Client.
7. Account to be charged in Ledger, Client.
8. Examination to be made of, books and accounts of Savannah Trust Company.
9. Where located, Savannah, Georgia.
10. Nature of work, Audit for nine months (about) to June 30, 1903.
11. Probable length of time, One week.
12. Number and class of Accountants required, One - Class "B" or "C" and assistant.
13. Rates, $300.00 for nine months' audit - $200.00 each semi-annual audit.
14. Remarks, Traveling and subsistence expenses en route should be charged against cost of Central of Georgia audit, which will be made at about the same time as this. See correspondence on file.

Ledger Folio,

Noted: (For use of New York Office only.)

By, T. B. Dixcy.
NEW YORK Office, November 22, 1902.

Inquiry made by, W. V. Davis, Secretary and Treasurer, Savannah Trust Company.

Address, Savannah, Georgia.

Conference, 

Letter, November 22, 1902.

Telephone, 

Examination to be made of Savannah Trust Company.

Where located, Savannah, Georgia.

Nature of work, Regular periodical semi-annual audits of the books, December 1 and June 30.

Probable length of time, 

Number and class of Accountants required, One Class "B" or "C" and an assistant.

Rates quoted, $200.00 for each audit.

Account to be charged in Ledger, Savannah Trust Company.

Remarks, If our representatives were in that neighborhood on other work, at about the times mentioned, they might arrange to have us make the audits then.

Register Folio, 

Noted: (For use of New York Office only.) 

By, H.B.C.
NEW YORK Office, May 16, 1903

1. Client, Sultana Mining Company,

2. Address, #55 Liberty Street, New York.

3. Conference, Mr. E. A. Godding, Treasurer; with Mr. Dixcy at this office.

4. Letter,

5. Telephone,

6. Report to be addressed to Client

7. Account to be charged in Ledger, Client

8. Examination to be made of, Books and accounts of Sultana Mining Company


10. Nature of work, Audit and examination from beginning of business August 1, 1902, to May 1, 1903, and preparation of operating and profit and loss accounts for the period and balance sheet as of April 30, 1903.

11. Probable length of time, about two weeks.

12. Number and class of Accountants required, Two Class "B" or "C" - one in New York and one in California.

13. Rates, regular - probable maximum $750.00, but not limited.

14. Remarks, It is desired that the audit be thorough, particularly as to pay rolls and other operating accounts. A careful analysis should be made of the capital stock account to determine the average price paid in cash and amounts issued for other purposes. They employ less than 100 men. General books are kept in New York and operating accounts in California.

Ledger Folio,

Noted: (For use of New York Office only.)

By, T. B. DIXCY.
Inquiry made by, Mr. A. D. Field, (Treasurer Shoe Hardware Company).

Address, Waterbury, Connecticut.

Conference, with Mr. Dixcy at this office.

 Examination to be made of, books and accounts of Sultana Mining Company (of N. J.) New York Office now #32 Broadway—will move in a few days to 55 Liberty Street—Mine at Angels Camp, Calaveras Co., Cal.

Nature of work, Audit from beginning of business about seven months ago to latest date possible and preparation of Income and Profit & Loss and B/S.

Probable length of time, about two weeks.

Number and class of Accountants required, Two Class "B" or "C" — one in New York and one in California.

Rates quoted, Regular & traveling & subsistence expenses—probable maximum $750.00 to $1000.00.

Account to be charged in Ledger.

Remarks, Mr. Field desires the audit to be thorough, particularly as to pay rolls and other operating accounts. He also desires a careful analysis of the Capital Stock account to determine the average price paid in in cash and amounts issued for other purposes. They are employing less than 100 men. General books are kept in New York and operating accounts in California.

Mr. Field said that he came to us on account of the very thorough manner in which we made the audit of the Shoe Hardware Company for the United States Rubber Company — He was satisfied with the terms and will communicate with us further in a few days. Mr. Field will be in California about the middle of May and would like our representative to be on the ground while he is there.

By, T. B. Dixcy.

Register Folio

Noted: (For use of New York Office only.)
San Francisco, May 15, 1903.

Messrs. Haskins & Sells,

Certified Public Accountants,

30 Broad Street,

New York City, N. Y.

Mr. Dixey,

Dear Sir:-

When auditing the books of the Sultana Mining Co., please make a report on the following:

The amount of the commission paid to A. Gitsky, whether paid in cash or stock. The date of each transfer, the number of shares transferred and to whom. (The above refers to sales from stock held by Edward A. Godding, Trustee for the Sultana Mining Co. Also the same information in regard to all others to whom commission have been paid. We wish the Treasurer and Trustee to show receipts for all cash and all stock disposed of. We also wish to know how much stock Edward A. Godding has disposed of, of his personal holdings and to whom and addresses and trace such transfers up to the present owners. We wish also to know if any commissions exceeding 30% has been paid and to whom. To whom if any a less commission than 30% was paid and the amount. The amount of traveling expenses, office clerk, rent, interest, advertising. We wish all bills for travelling expenses to be itemized. Traveling expense of A. Gitsky (if any) is not to be paid by the Sultana Mining Co. The transactions appearing on the books in name of A. Gitsky or E. A. Godding personally we wish full reports on. Mr. Godding claims to
have loaned money to the Company at times. Would like to know how much he has loaned to the Company and how much is placed to his credit on June 1st on account or by note. If at any time he has borrowed from the Company. An itemized account of the Company's liabilities on June 1st. If Mr. Godding has not arranged with you (as instructed at the time I left New York) when you receive this, kindly wire me at Angels Camp, Calaveras County, California. Please withhold your report of audit until I call on you and examine it. You will find on the records of directors meetings my motion which was unanimously carried authorizing you to audit the books.

Very truly yours,

(SIGNED) A. D. Field,

Director Sultana Mining Company.
NEW YORK Office, May 14, 1903

1. Client, F. L. Crawford, Attorney,

2. Address, 32 Liberty Street, New York.

3. Conference,

4. Letter,

5. Telephone, Mr. Dixcy.

6. Report to be addressed to Client.

7. Account to be charged in Ledger, Client.

8. Examination to be made of, Julius King Optical Company.


11. Probable length of time, three or four days.


14. Remarks, The Optical Company were forced to move before the expiration of their lease, by reason of the destruction of the building, and have brought suit for damages. We are asked to show the results of their operations for the year prior to their removal in comparison with those of that year, so that they may have a basis for their claim. The case comes up for trial on Tuesday, May 19, and owing to the lack of time, we will be unable to make careful analysis, but will render our reports "as per books".

The report must be delivered to Mr. Crawford not later than Monday morning, May 18th.

Ledger Folio, By, T. B. Dixcy.

Noted: (For use of New York Office only.)
Memorandum Relating to Julius King Optical Company.

As arranged, Mr. McCulloh called on June 17 and saw Dr. King and Mr. Wormser in relation to the inauguration of a new system of accounts in their office. The above gentlemen stated to Mr. McCulloh that they had fully decided to employ Haskins & Sells to close their books at the end of their fiscal year, February 28, 1904, superintend the taking of inventories and the opening of a new set of books on such system as Haskins & Sells may recommend. It was decided not to do anything at this time, but to postpone the matter until the end of the fiscal year.

C. S. McCulloh.

NEW YORK,
June 17, 1903.
NEW YORK Office, May 14, 1903.

1. Client, John A. Taylor, Attorney for the Estate of Ambrose C. Kingsland
2. Address, #76 William Street, New York.
3. Conference, with Mr. Dixcy at Mr. Taylor's office.
4. Letter,
5. Telephone,
6. Report to be addressed to C/o Mr. Taylor.
7. Account to be charged in Ledger, Estate of Ambrose C. Kingsland - Geo. L. Kingsland, Trustee.
8. Examination to be made of, Estate of Ambrose C. Kingsland - Geo. L. Kingsland, Trustee.
9. Where located, New York
10. Nature of work, Preparation of Trustee's schedules, showing cash receipts and disbursements.

11. Probable length of time, Three weeks
12. Number and class of Accountants required, Two or three Class "D" or "E".
13. Rates, $15.00 per day per man.
14. Remarks, This is a continuation of Engagement #400. We are now asked to prepare the schedules which Mr. Taylor originally intended to have compiled in his office from our notes and memoranda. Under date of May 9 we advised Mr. Taylor that "the cost would be in the neighborhood of $600.00" which is satisfactory to him.

Ledger Folio,

Noted: (For use of New York Office only.)

By, T. B. Dixcy.
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<table>
<thead>
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<tbody>
<tr>
<td>1.</td>
<td>Client, Fireproofing Manufacturing Company,</td>
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<tr>
<td>2.</td>
<td>Address, 66 Beaver Street, New York.</td>
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<tr>
<td>3.</td>
<td>Conference,</td>
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<tr>
<td>4.</td>
<td>Letter,</td>
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<td>5.</td>
<td>Telephone, Mr. Hook with Mr. Cook, and later with Mr. Dixcy.</td>
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<td>6.</td>
<td>Report to be addressed to Client</td>
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<td>7.</td>
<td>Account to be charged in Ledger, Client</td>
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<tr>
<td>8.</td>
<td>Examination to be made of, Client's books.</td>
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<tr>
<td>10.</td>
<td>Nature of work, bringing books and accounts up to date and opening new set of books for reorganized company, - preparation of balance sheet as of May 13, 1903.</td>
</tr>
<tr>
<td>11.</td>
<td>Probable length of time, One week.</td>
</tr>
<tr>
<td>12.</td>
<td>Number and class of Accountants required, One, Class &quot;B&quot; or &quot;C&quot;.</td>
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<tr>
<td>14.</td>
<td>Remarks, These people owe us a balance on account of previous work for them, but say that they will send us a check in settlement to-morrow, and that we will receive payment for present engagement on presentation of bill.</td>
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Ledger Folio,  
Noted: (For use of New York Office only.)  
By P. B. Dixcy.
American Malleable Iron Company,
Marquette Bldg., Chicago, Illinois.
with J. H. Palmer, President.
with Mr. Jeffries of Jeffries, Dearborn & Co., Monadnock Bldg.,
Client
Client's books.
Chicago Highlands, (Barrington).
Audit from commencement of business about February 1, 1902.
One week.
One
$25.00
Examination occasioned by quarrel amongst stockholders, the minority being represented by Mr. Jeffries. Inventory was taken December 31, 1903 and another inventory is now in progress which should be completed this week. Our man can leave here on the C. & N. W. at 8:05 in the morning reaching his destination at 9:00 o'clock, and leave there at 6:00 in the evening reaching Chicago at 7:00, or can board out there. Client requests we try and confine expenses to $200.00.

Ledger Folio,
By, F. K. Parke.
Noted: (For use of New York Office only.)
Client. Moore, Baker & Company

Address. 19 Congress Street, Boston, Mass.

Conference, Mr. H. A. Everett, Mr. F. H. Goff, Mr. Dickson and Mr. L. O. Fisher.

Letter,

Telephone,

Account to be charged in Ledger, Moore, Baker & Company

Examination to be made of, Moore, Baker & Company

Where located, Boston, Mass.

Nature of work, Audit and examination - books accounts and securities from May 8, 1901 to date

Probable length of time, Week or ten days

Number and class of Accountants required, one class "A" and probably one class "B"

Rates, $25.00 and $15.00 and expenses.

Remarks, At the request of the gentlemen named above, it is desired that Mr. Fisher make the examination and the work to be started as soon as possible.

Ledger Folio,

Noted: (For use of New York Office only.)

By, L. O. Fisher.
**NEW YORK Office, May 11, 1903**

1. Client, **COTTIER & COMPANY**.
2. Address, **#3 East 34th Street, New York**.
3. Conference, **Mr. Atterbury**.
4. Letter,
5. Telephone,
6. Report to be addressed to
7. Account to be charged in Ledger, **Client**.
8. Examination to be made of, **Cottier & Company**.
9. Where located,
10. Nature of work, **Taking trial balance, preparation of balance sheet and such other work as Mr. Atterbury may indicate**.
11. Probable length of time, **One day**.
12. Number and class of Accountants required, **Mr. Biehn**.
13. Rates, **Regular**.
14. Remarks,

**Ledger Folio**,

Noted: (For use of New York Office only.)

By, **T. B. Dixey**.
Client, **F. W. Walker.**

Address, **204 Dearborn Street.**

Conference,  

Letter,  

Telephone, **F. W. Walker requested Mr. F. L. Canedy to call at office**

Account to be charged in Ledger, **F. W. Walker**

Examination to be made of,  

Where located,  

Nature of work, **Effecting settlement with cashier of National India Rubber Co for shortages in his accounts.**

Probable length of time, **one day**

Number and class of Accountants required, **one - F. L. Canedy**

Rates, **none asked**

Remarks,  

Ledger Folio,  

Noted: (For use of New York Office only.)  

By, **F. K. P.**
HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.

Chicago Office, May 5, 1903.

Client, Henry R. Wilson,
Address, #208 Fifth Avenue, New York.
Conference, Mr. Wilson and Mr. Vaughan.
Letter, Telephone,
Account to be charged in Ledger,
Examination to be made of, White Rock Mineral Spring Company,
Where located, Waukesha, Wisconsin.
Nature of work, Verify earnings for years 1900, 1901 and 1902. Make estimate of Quick Assets.
Probable length of time, 
Number and class of Accountants required, One Accountant.
Rates, None Asked.
Remarks,

Ledger Folio, Noted: (For use of New York Office only.)

By, A. S. V.
1. Client, Brunswick & Birmingham Railroad Company,

2. Address, 100 Broadway, New York.

3. Conference,

4. Letter, April 29, 1903, to Frederic B. Chandler, Auditor; his reply dated May 1, 1903.

5. Telephone,

6. Report to be addressed to No report.

7. Account to be charged in Ledger, Client.

8. Examination to be made of,

9. Where located, 100 Broadway.

10. Nature of work. Writing up the books of the Brunswick & Birmingham Construction Company from the beginning of business, about July 12, 1902, to May 1, 1903.

11. Probable length of time, S. E. Morrow – Class "D".

12. Number and class of Accountants required, S. E. Morrow – Class "D".

13. Rates, $15.00 per day.

14. Remarks, The accounts of the Railroad Company and the Construction Company are so interwoven that it was found impracticable to bring the railroad accounts to date without writing up the books of the Construction Company also. By instructions of Mr. Fero we have agreed to do the work at the same rate quoted for the railroad work, Engagement #499.

Ledger Folio, By, T. B. DIXCY.

Noted: (For use of New York Office only.)
HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.

LONDON Office, April 3, 1903

Client, United States Rubber Company,
Address, 47, Farringdon Street, LONDON, E. C.
Conference, With Mr. Holland by telephone – April 3, 1903.
Letter,
Telephone,
Account to be charged in Ledger, United States Rubber Company, London.
Examination to be made of,
Where located,
Nature of work, Completion of accounts and Balance Sheet of London office from January 1 to March 14, 1903, date of Mr. Knott's death, and certificate to same.
Probable length of time, Commenced April 3 – Completed April 24.
Number and class of Accountants required,
Rates, Not fixed.
Remarks, No formal report accompanied the Certificate. At the request of Mr. Holland, Acting Manager of Sales, the Balance Sheet and accounts have been prepared by us in accordance with their usual form. Our regular quarterly certificate will be given in due course.

Ledger Folio,
Noted: (For use of New York Office only.)

By,
New York Office, April 30, 1903.

1. Client, Ashbel P. Fitch,

2. Address, 32 Nassau Street, New York.

3. Conference, Mr. Dixey with Mr. Elder of Mr. Fitch's office.

4. Letter,

5. Telephone,

6. Report to be addressed to Client

7. Account to be charged in Ledger, Client

8. Examination to be made of, Books and accounts of Piel Brothers Brewery

9. Where located,


11. Probable length of time, One week

12. Number and class of Accountants required, One class "B" or "C".

13. Rates, Regular not quoted.

14. Remarks, Ashbel P. Fitch is Attorney for Michael Piel. Gottfried Piel formerly owned a 4/6 interest in the brewery and Michael Piel owned a 2/6 interest. Under a certain agreement Michael Piel was to purchase from Gottfried Piel 1/6 interest for $240,000, so that each should have an equal interest in the business. Michael Piel claims now that he has paid the $240,000, and more. Gottfried Piel claims that he has not. We are to determine the exact amount paid by Michael Piel for this 1/6 interest. There is an account between the brothers on the books but we should not assume that this account contains all the entries affecting the case. Work to commence either Monday, May 4, or Wednesday, May 6, probably latter date, but Mr. Elder will advise us.

Ledger Folio,

Noted: (For use of New York Office only.)

By, T. B. Dixey.
MEMORANDUM IN RE PIEL BROTHERS:

Mr. Elder, of Mr. Fitch's office, called up and said he wanted to have an account between Piel Brothers, in Brooklyn, examined.

Mr. G. Piel and Mr. M. Piel made an agreement whereby Mr. M. Piel was to acquire a one-sixth interest in the business for $240,000.00. There is an account between them on the books of the Brewery, and this they wished examined to see what amount was paid by Mr. M. Piel for the one-sixth interest.

Mr. Elder said he would go further into details with the accountant who was to have charge of the work.

All the principals were out and I told Mr. Elder that someone would call him on the telephone later today to say when we could commence the work. He would like three or four days' notice to arrange to have Mr. G. Piel there when we make our examination.

I think if we take up the work in three or four days it would be satisfactory.

H. B. C.

NEW YORK,
April 29, 1903.
EXTRACT FROM LETTER DATED APRIL 28, 1903, FROM LOUIS C. REGNER TO ASHBEL P. FITCH, JR.:

"One of my assistants told me that Mr. Michael Piel contended that he had overpaid Mr. Gottfried Piel the sum of $5,000.00. He is in error.

I am informed that Mr. Michael Piel's misunderstanding probably arises in connection with the following matter.

On the first day of January, 1898, the books of Piel Brothers showed certain assets and liabilities. The liabilities consisted of moneys due for malt, hops and other purchases.

Among the liabilities was a certain mortgage in the sum of $15,000.00 held by Mrs. Sophie Piel, and the one-sixth interest which Gottfried Piel sold to Mr. Michael Piel was subject to the liabilities existing on the first day of January, 1898, and this mortgage for $15,000.00 was a liability then existing in the same way as the liabilities for unpaid malt and hops."
NEW YORK Office April 29, 1903

1. Client. United Railways Investment Company,

2. Address, 59 Wall Street, New York. (Care Brown Brothers & Company)

3. Conference, W. J. Duane and Mr. Fero.

4. Letter, 

5. Telephone, 

6. Report to be addressed to United Railways Investment Company.

7. Account to be charged in Ledger, do.

8. Examination to be made of, do.

9. Where located, Our office.


11. Probable length of time, one day.

12. Number and class of Accountants required, One Class "C" grade 2.

13. Rates, $25.00 per day.

14. Remarks, 

Ledger Folio, 

Noted: (For use of New York Office only.)

By, D.S.F. 
NEW YORK Office, April 28, 1903.

1. Client, UNITED RAILROADS OF SAN FRANCISCO.

2. Address, #59 Wall Street, New York, N. Y.

3. Conference, Mr. Sells with Mr. Delano.

4. Letter,

5. Telephone,

6. Report to be addressed to not known now.

7. Account to be charged in Ledger, United Railroads of San Francisco.

8. Examination to be made of, certain matters, details of which will be sent us.


10. Nature of work, preparation of statistics, — wages, cost of living, etc., in San Francisco compared with other cities.

11. Probable length of time, not known.

12. Number and class of Accountants required, class "A".


14. Remarks, Mr. Delano requested that we prepare statistics relating to the United Railroads of San Francisco to be used by the Board of Arbitrators, Mr. (Maloney?) representing the association of the Conductors and Motermen, and Mr. Patrick Calhoun, the Company. Mr. Delano called up later on the telephone and said he would like Mr. Sells, if possible, or Mr. Ludlam, if he could, go to Philadelphia on Thursday morning next, to confer with Mr. Frazier, of their Philadelphia office, in regard to the matter. In the mean time, he will furnish us with copies of telegrams and give us the information they desire.

Ledger Folio,

Noted: (For use of New York Office only.)

By, E. W. S.
NEW YORK Office, April 24, 193.

1. Client, Mrs. J. P. Munn,
   18 West 58 Street, New York.

2. Address,  

3. Conference,  

4. Letter,  

5. Telephone, Mrs. Munn and Mr. Cook.

6. Report to be addressed to Mrs. J. P. Munn.

7. Account to be charged in Ledger, do.

8. Examination to be made of Current accounts of the Woman's Advisory Committee School of Pedagogy, New York University.

9. Where located, 18 West 58 Street, New York.

10. Nature of work, Writing up books and preparing report to be submitted to the Chancellor.

11. Probable length of time, One half day.

12. Number and class of Accountants required, One Class "B".


14. Remarks, Mrs. Munn requested that bill be sent to her as soon as possible, as she was going away for the summer early this year, and wants to pay up all her bills before leaving.

Ledger Folio,...

Noted: (For use of New York Office only.)

By, T.B. Dean.
International Committee of Young Men's Christian Associations.

3 West 29 Street, New York.

April 10, 1903.

Mr. W. B. Millar and Mr. Fero, April 28.

International Committee of Y. M. C. A's.

Naval Branch of the Y. M. C. A.

167 Sands Street, Brooklyn, N. Y.

Audit for the period from May 15 to December 31, 1902.

few days or a week.

One Class "B" or "C".

"Cost to us of the services rendered".

Mr. Millar, Secretary of the International Committee, will send us over a letter of introduction for our representative to present.

He said that now would be a very good time for them, and for us also, to take up the audit, as it is between two pay days.
NEW YORK Office, April 27, 1903.

1. Client, Cottier & Company.

2. Address, #3 East 34th Street, New York.

3. Conference, Mr. Atterbury and Mr. Fero.

4. Letter, .................................................................

5. Telephone, .............................................................

6. Report to be addressed to No report to be rendered.

7. Account to be charged in Ledger, Cottier & Company.

8. Examination to be made of, Cottier & Company.

9. Where located, #3 East 34th Street, New York

10. Nature of work, to supervise opening entries for the books of the corporation of Cottier & Company, as of April 1, 1903.

11. Probable length of time, Couple days.

12. Number and class of Accountants required, One - Class C, second grade.

13. Rates, Regular. Render bill against Cottier & Co., but through Mr. Atterbury, their attorney.


Ledger Folio, ..............................................................

Noted: (For use of New York Office only.)

By, D.S.F.
Inquiry made by, **Atterbury & Mullally, Attorneys**.

Address, **30 Broad Street, New York**.

Conference, **Mr. Atterbury and Mr. Stansbury**.

Examination to be made of, **Cottier & Company**.

Where located, **New York**.

Nature of work, **opening entries for the books of the corporation of Cottier & Company as of April 1, 1903 (formerly the firm of Cottier & Company)**.

Probable length of time, **Not known**.

Number and class of Accountants required, **One Class "B" or "C"**.

Rates quoted, **Regular**.

Account to be charged in Ledger, **Cottier & Company**.

Remarks, **See memorandum attached**.
Memorandum in regard to opening entries for Cottier & Company.

The undersigned attended a conference in the office of Mr. C. L. Atterbury, at which plans for the incorporation of a company, to be called "Cottier & Company", were discussed. This corporation will take over the assets and assume the liabilities of the present firm of Cottier & Company.

The corporation has not yet been formed.

It has not been decided at what date the business is to be transferred.

A balance sheet of the firm of Cottier & Company as of April 1, 1903, was discussed and the following recommendations made by Haskins & Sells' representative:

FIRST: That articles of incorporation be filed.

SECOND: That a meeting of the incorporators be held, and officers elected. The minutes of this meeting will set forth the articles of incorporation and the subscriptions to the Common Capital Stock, which is to be $200,000. One of these subscriptions will be for 1995 shares by Mr. Inglis, the surviving partner of the firm of Cottier & Company. Mr. Inglis will present a proposition to transfer all of the assets of the said firm, in consideration of the issuing to him of the number of shares for which he subscribed, and the assuming of all obligations of the firm by the corporation. This proposition, should set forth in detail the assets and liabilities to be taken over and assumed. The actual figures may be obtained from a trial balance of the books on the date determined upon as the date of transfer.

THIRD: The trial balance last above referred to will be taken from the books by the bookkeeper of the firm of Cottier & Company, and will be used by Haskins & Sells in outlining the opening entries for the corporation. Haskins & Sells are not expected to verify the figures shown thereon. Mr. Atterbury expects that he will have the figures ready for our use probably Thursday, April 23, 1903.

Francis Stansbury.

April 20, 1903,
Lehigh Valley Traction

# 570

Given to Mr. Cook

6/19/13

Lvrs
Client, McCormick Division - International Harvester Co.

Address, 7 Monroe St., Chicago, Ill.

Conference, Mr. W. P. Johnson with Mr. A. S. Vaughan.

Telephone, 

Account to be charged in Ledger, McCormick Division - International Harvester Co.

Where located, Chicago.

Nature of work, Assisting Auditor's Staff in writing up books of McCormick division of the International Harvester Co.

Probable length of time, Two or three weeks.

Number and class of Accountants required, Two or three assistants.

Rates, $15.00 per day.

Remarks, 

By, A. S. V.
Client, South Bend Fuel & Gas Company.
Address, South Bend, Indiana.
Conference, Clement Studebaker, J.D., Trustee.

Nature of work. Audit Jan. 1, 1902 to March 31, 1903.

Probable length of time, five or six days.

Number and class of Accountants required, one accountant

Rates, $25.00 per day and expenses; limit $200.00.

Remarks, Mr. Parke started Mr. G. H. Moore on the work April 22nd, and is to visit South Bend one day before the work is completed to render verbal opinion on the general business methods of the concern.

By, F. K. Parke.
Client, Royal Trust Company,
Address, 169 Jackson Blvd., Chicago.

Where located, Chicago
Nature of work Examining records of Special Contracts

Probable length of time, 3 Days
Number and class of Accountants required, one
Rates, Fixed rate $30.00
Remarks, Special rates made in 1901

Ledger Folio,
Noted: (For use of New York Office only.)

By, F.K.P.
Form No. 113.

HAS K I N S & S E L L S,
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 516

NEW YORK Office, April 23, 1903.

1. Client, T. B. DIXCY,

2. Address, 30 Broad Street, New York.

3. Conference,

4. Letter,

5. Telephone,

6. Report to be addressed to

7. Account to be charged in Ledger, T. B. Dixcy.

8. Examination to be made of,

9. Where located,

10. Nature of work, preparation of list of members of Hope Lodge #124, F. and A. M. of East Orange, N. J.

11. Probable length of time,

12. Number and class of Accountants required, work to be done by Report Department.


14. Remarks,

Ledger Folio,

Noted: (For use of New York Office only.)

By, T. B. DIXCY.
THEODORE W. MYERS & SONS,

20 Broad Street, New York City.

Mr. Myers and Mr. Samuelson, at the office of the former.

Accounts of the firm of Theodore W. Myers & Sons,

20 Broad Street, New York City.

Count securities, write up and close books as of April 30, 1903, and such other work, of a general nature, that may be desired.

three weeks.

Class B, grade 1.

$20. per day.

Our accountant should report Friday morning, the 24th inst. See attached for further remarks.

By, F. S., Jr.

Ledger Folio,
The undersigned reported to Mr. Theodore W. Myers this morning, was introduced to the bookkeeper, and left at the bookkeeper's desk without any definite instructions.

The bookkeeper appeared to be angry because someone else was brought in to overlook his affairs, and said that if he were going to close the books he would do it alone; if we were going to close them, he would have nothing to do with them.

The undersigned then reported to Mr. Myers, and stated that he was there to devote himself to any work that Mr. Myers wished, and he also reported the position assumed by the bookkeeper. Mr. Myers agreed that there is nothing for Haskins & Sells to do until the last day of the month, when the books will be closed, balance sheet prepared, and Haskins & Sells can count the securities, verify the cash and the balance sheet.

Subsequent to this work, we are to take charge, temporarily, of the books of Theodore W. Myers, and we are to have nothing to do with the opening of the new books which are to embrace the accounts of a new firm.

Mr. Myers states that he is going to transfer his entire business to this new firm, and seems to be very indefinite as to what his own books are to contain subsequent to the transfer. This will have to be determined when Haskins & Sells' representative looks into his affairs April 30th.

Francis Stansbury.

April 27, 1903.
Memorandum in regard to Engagement #515.

Theodore W. Myers & Son.

This afternoon, at 3. 30, Mr. Myers said to Haskins & Sells' representative that he thought time was being wasted in attempting to verify the accounts of his firm at this time, as bills are being paid every day and transactions taking place, which affect the accounts as of April 30, 1903. He asked if it were not the opinion of Haskins & Sells' representative that it would be better for him to withdraw for the present, and wait until the accounts were in better shape for examination, to which a decidedly affirmative reply was given. It was arranged that Haskins & Sells' work should cease after to-day, for the present, and that Mr. Myers will communicate with us when he thinks his affairs are in condition for us to proceed.

Francis Stansbury.

NEW YORK,
May 7, 1903.
Inquiry made by, Mr. Theodore W. Myers.

Address, 20 Broad Street, New York City.

Conference, Mr. T. W. Myers and Mr. Samuelson, at Mr. Myers' office.

Letter,

Telephone,

Examination to be made of, the accounts of the firm of Messrs. Theodore W. Myers & Sons.

Where located, 20 Broad Street, New York City.

Nature of work, Count securities, write up and close books as of April 30, 1903. (See remarks.)

Probable length of time, three weeks.

Number and class of Accountants required, Class A. or Grade 1, Class B.

Rates quoted, $25. per day.

Account to be charged in Ledger, Theodore W. Myers & Sons.

Remarks, Mr. Myers desires that we count his securities and write up and close his books as of April 30, 1903; examine critically into all of his transactions, and make suggestions for the improvement of his system of accounting. No report is required. He objected, however, to paying $25. per day for the length of time they will require the services of our accountant, namely, about three weeks, and asks that we let him know to-morrow, Tuesday, if we cannot name a lower rate. Mr. Myers is desirous of employing, permanently, a confidential man, and he expresses the hope that we may be able to suggest the proper person.

Register Folio, By, F. S., Jr.

Noted: (For use of New York Office only.)
NEW YORK Office, April 22, 1903.

1. Client, SUTRO BROTHERS & COMPANY.
2. Address, #25 Broad Street, New York.
3. Conference, Mr. Dixcy with Mr. Gensler at Sutro's Office.
4. Letter, —
5. Telephone, —
7. Account to be charged in Ledger, Client.
8. Examination to be made of, the business of Johnson & Company, Publishers.
10. Nature of work, not indicated in Mr. Felder's letter to Sutro Bros. & Co., except as above.

11. Probable length of time, —
12. Number and class of Accountants required, One Class "B" or "C".
13. Rates, regular with traveling and subsistence expenses.
14. Remarks, Our representative is to proceed to Richmond, Va., Sunday night, April 26, and meet there, on Monday morning, Mr. Taylor, secretary and treasurer of the Murphy Land Company, unless we are advised to the contrary by Saturday afternoon, April 25. Mr. Taylor will meet our representative at the Westmoreland Club, Richmond, Virginia, Monday morning, April 27.

Ledger Folio, —

By, T. B. DIXCY.

Noted: (For use of New York Office only.)
Inquiry made by, Mr. Gensler, of Sutro Brothers, Bankers.

Address, 25 Broad Street, New York.

Conference, Mr. Gensler and Mr. Samuelson.

Examination to be made of, Johnson & Company, publishers.

Where located, Richmond, Virginia.

Nature of work, Audit and complete report to Mr. Thomas J. Felder, President of the Murphy Land Company, Nashville, Tenn.

Probable length of time, Not known.

Number and class of Accountants required, One Class "B" or "C".

Rates quoted, $25.00 per day.

Account to be charged in Ledger, Not known.

Remarks: Mr. Gensler, of Sutro Brothers, Bankers, called this morning, stating that they had received a letter from Mr. Thomas J. Felder, who is the President of the Murphy Land Company, Nashville, Tenn., requesting that they ask us to send one of our best men to Richmond, Va., to audit the business of Johnson & Company, publishers, making a complete report to Mr. Felder as soon as possible. Mr. Felder also requested that Sutro Brothers wire him when our accountant will reach Richmond, so that Mr. Taylor (letter head shows him to be Secretary and Treasurer of Murphy Land Company) may be there to meet him. No other information was obtainable from Sutro Brothers than that above given. We stated to Mr. Gensler that we would see him later in the day and advise him when we could arrange to have our accountant leave here, so that he might wire Mr. Felder.
HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS

ENGAGEMENT BLANK No. 513

NEW YORK Office, April 21, 1903.

1. Client. PARA RUBBER PLANTATION COMPANY,

2. Address. Room #900, 52 Broadway, New York City.

3. Conference. Mr. F. M. Crawford and Mr. Samuelson, at the Company's office

4. Letter, 

5. Telephone, 

6. Report to be addressed to Para Rubber Plantation Company,

7. Account to be charged in Ledger, Client.

8. Examination to be made of Para Rubber Plantation Company,


10. Nature of work, Audit to March 31, 1903, closing the books and leaving them in shape for their new book keeper to proceed.

11. Probable length of time, two or three days.

12. Number and class of Accountants required. One, - Class C, grade 2.

13. Rates, $25. per day.

14. Remarks, Mr. Crawford estimated that this work could be done in a day, and stated that there were only a few accounts, and while they want us to report upon the correctness of their accounts, they desire principally to get their book keeper started off along the right lines.

(See Remarks, Inquiry Blank #82.)

Ledger Folio, 

Noted: (For use of New York Office only.) By, F. S., Jr.
Inquiry made by, Mr. Bartle, of the PARA RUBBER PLANTATION COMPANY,

Address, Room #900, 52 Broadway, New York City.

Conference, Mr. Bartle with Mr. Samuelson, at our office.

Examination to be made of, the accounts of the Para Rubber Plantation Company.

Where located, 52 Broadway, New York City.

Nature of work, Audit to March 31, 1903, closing the books and getting them in shape for a new book keeper to take hold.

Probable length of time, not known.

Number and class of Accountants required, One, probably Class B.

Rates quoted, not mentioned.

Account to be charged in Ledger, Para Rubber Plantation Company.

Remarks, Mr. Bartle stated that the Directors of this Company recently passed a resolution that we be engaged to audit their accounts. We did not succeed in learning who our friends on this Board were, though Mr. Bartle states that several of the parties in interest seemed to know us well, he being present at the meeting. The Company is about a year old. Mr. Bartle also stated that they will probably wish us to audit their books every three months, though he did not want to state this officially. We are requested to call upon Mr. F. M. Crawford, the Secretary, to-day to finally close the matter. It is desired that we start immediately with this work, as they are holding their old book keeper, so that he may make such explanation of the condition of affairs as may be necessary, and this book keeper is anxious to leave as soon as possible.

Register Folio, Noted: (For use of New York Office only.)

By, F. S., Jr.
1. Client: Metropolitan Street Railway Company.


3. Conference: Mr. H. H. Vreeland, President, with Mr. Sells and Mr. Fero in this office.

4. Letter: —

5. Telephone: —


7. Account to be charged in Ledger: Client.

8. Examination to be made of: Metropolitan Street Railway Company.


10. Nature of work: To give an opinion on the accounts and answers to certain matters now before the public which the Metropolitan Street Railway Company are preparing.

11. Probable length of time: Three or four days.

12. Number and class of Accountants required: Class "A".

13. Rates: No rates quoted; charge regular rates.

14. Remarks: 

Ledger Folio: 

Noted: (For use of New York Office only.) 

By, E. W. S.
<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Client, Railway Equipment Corporation,</td>
</tr>
<tr>
<td>3.</td>
<td>Conference,</td>
</tr>
<tr>
<td>4.</td>
<td>Letter, March 26, and April 14, 1903.</td>
</tr>
<tr>
<td>5.</td>
<td>Telephone,</td>
</tr>
<tr>
<td>6.</td>
<td>Report to be addressed to Client.</td>
</tr>
<tr>
<td>7.</td>
<td>Account to be charged in Ledger, Client.</td>
</tr>
<tr>
<td>8.</td>
<td>Examination to be made of, books and accounts of the licencees of the Railway Equipment Corporation.</td>
</tr>
<tr>
<td>10.</td>
<td>Nature of work, regular annual audit - examination of the accounts of the licencees insofar as they relate to the sale of car seats and car seat parts under agreement with Railway Equipment Corporation.</td>
</tr>
<tr>
<td>11.</td>
<td>Probable length of time, two or three weeks.</td>
</tr>
<tr>
<td>12.</td>
<td>Number and class of Accountants required, one Class &quot;B&quot; and assistant at each point.</td>
</tr>
</tbody>
</table>

Ledger Folio, Noted: (For use of New York Office only.) By, H. B. C.
NEW YORK Office, April 16, 1903.

2. Address: 125 Milk Street, Boston, Massachusetts.
3. Conference: Mr. Ludlam with Mr. Fish, President.
4. Letter, —
5. Telephone, —
6. Report to be addressed to Mr. Fish.
7. Account to be charged in Ledger, American Telegraph & Telephone Company.
8. Examination to be made of system of accounts.
9. Where located, work will be done at our New York Office.
10. Nature of work, criticism of their system.

11. Probable length of time, ten days or two weeks.
12. Number and class of Accountants required, Mr. Ludlam.
13. Rates, $50.00 per day.
14. Remarks, Mr. Fish requests that we write him a personal letter criticising the system of accounting used by all of the Bell Telephone Companies. He wants to know whether they are handling their accounts in the best and most efficient way, and if they are not, how they could be improved.

Ledger Folio, —
Noted: (For use of New York Office only.)

By, C. S. L.
HASKINS & SELLS,  
CERTIFIED PUBLIC ACCOUNTANTS. 

ENGAGEMENT BLANK No. 509

NEW YORK Office, April 16, 1903.

2. Address, 95 Clay Street, Newark, N. J.
3. Conference, Mr. Potter with Mr. Dixcy at our office.
4. Letter,
5. Telephone,
6. Report to be addressed to Client.
7. Account to be charged in Ledger, Client.
8. Examination to be made of,
10. Nature of work, Opening books of H. A. Potter, Assignee as of February 1, 1903 and supervision of entries to close of business April 18, 1903, also preparation of Balance Sheet and Income and Profit and Loss account as of latter date.
11. Probable length of time, One week.
12. Number and class of Accountants required, One Class "B."
14. Remarks, Inventory is to be taken April 19, 1903 and our report is required for the purpose of enabling Colonel Potter to meet Mr. Meeker's creditors with a statement of what has been accomplished since the assignment and as a basis of settlement, compromise or some other arrangement that will permit the business to be carried on without sacrificing it.

Ledger Folio,

Noted: (For use of New York Office only.)

By, T. R. DIXCY.
HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 508

NEW YORK Office, April 16, 1903.

1. Client, Henry A. Potter, Assignee of S. J. Meeker,

2. Address, 95 Clay Street, Newark, New Jersey.

3. Conference, 

4. Letter, 

5. Telephone, 


7. Account to be charged in Ledger, Client.

8. Examination to be made of, Books and accounts of the foundry business of S. J. Meeker.

9. Where located, Newark, New Jersey.

10. Nature of work, Preparing an income and profit and loss account for the 4 1/2 years ended December 31, 1902.

11. Probable length of time, 

12. Number and class of Accountants required, One Class "B".


14. Remarks, This work is in addition to our original engagement #493 dated March 21, 1903 and is in conformity with the last paragraph of our letter to Colonel Potter under date of March 11, 1903.

   Colonel Potter's instructions were given direct to Mr. T. B. Dean, who was told to "go ahead and prepare a profit and loss account and complete it as soon as possible."

   The original engagement and this one were covered in one report under date of April 13, 1903.

Ledger Folio, 

Noted: (For use of New York Office only.) By T. B. DIXCY.
Lehigh Valley Coal Company,

Philadelphia, Pennsylvania,

J. A. Middleton, 2nd V. P., L.V.R.R. Co., and Mr. Sells.

E. W. S.
MEMORANDUM RE LEHIGH VALLEY COAL COMPANY:

We are to examine the system of accounts and business of the Lehigh Valley Coal Company for the purpose of inaugurating a modern system of accounting. We are to study first the condition, and then confer with Mr. Middleton and Mr. Wilson, the auditor, as to a plan to take the place of the present system.

Mr. Middleton is very anxious to keep down expenses so that his Board will not be too much shocked at the cost of the work. Quoted $25.00 per day for the accountant and $50.00 per day for one of the principals in consultation in regard to the system. No estimate was made of the total cost, but we are to report to Mr. Middleton in person at the end of each month, giving him a memorandum of the cost to date, and reporting, in a general way, the progress of the work.

It is desired that the work begin as soon as possible. We are to advise Mr. Middleton and he will introduce our representative to the General Manager and to the General Sales Agent of the Coal Company, giving us access to all matters. He will supply us with a set of forms used by the Erie Railroad Company, now in his office, whenever we call for them.

We want a complete explanation written out in conjunction with the forms now used of how the work is done, and a memorandum of the clerks in the various offices, their salaries, etc., and their work.

It is expected that the auditor of the Railway Company will have some plans for changing the railway organization and accounts, which we are to go over and pass upon as they are ready when we make the audit at the end of the fiscal year.

E. W. S.

NEW YORK,
April 16, 1903.
<table>
<thead>
<tr>
<th>1. Client</th>
<th>Columbus O'D. Iselin</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Address</td>
<td>36 Wall Street, New York</td>
</tr>
<tr>
<td>3. Conference</td>
<td>Mr. Iselin with Mr. Sells and Mr. Fero, April 9, 1903</td>
</tr>
<tr>
<td>4. Letter</td>
<td></td>
</tr>
<tr>
<td>5. Telephone</td>
<td></td>
</tr>
<tr>
<td>6. Report to be addressed to</td>
<td>Mr. C. O'D. Iselin</td>
</tr>
<tr>
<td>7. Account to be charged in Ledger</td>
<td>Mr. C. O'D. Iselin, (memorandum only)</td>
</tr>
<tr>
<td>8. Examination to be made of</td>
<td>City of New Rochelle</td>
</tr>
<tr>
<td>9. Where located</td>
<td>Our Office</td>
</tr>
<tr>
<td>10. Nature of work</td>
<td>see remarks</td>
</tr>
<tr>
<td>11. Probable length of time</td>
<td>few days</td>
</tr>
<tr>
<td>12. Number and class of Accountants required</td>
<td>Mr. Fero</td>
</tr>
<tr>
<td>13. Rates</td>
<td>Complimentary - instructions of Mr. Sells</td>
</tr>
<tr>
<td>14. Remarks</td>
<td>Mr. Iselin desires a comparison of the expenditures for</td>
</tr>
<tr>
<td></td>
<td>maintenance and operation - City of New Rochelle - for the year</td>
</tr>
<tr>
<td></td>
<td>ended December 31, 1902, as compared with the previous year</td>
</tr>
<tr>
<td></td>
<td>1902 figures which we use are from the printed copy of the Comptroller's report. 1901 figures are from our report dated August 1, 1902.</td>
</tr>
</tbody>
</table>

Ledger Folio,

Noted: (For use of New York Office only)
NEW YORK Office, April 11, 1903.

1. Client, NEW YORK TRANSPORTATION COMPANY,

2. Address, Eighth Avenue & 49th Street, New York.

3. Conference,

4. Letter, April 10, 1903.

5. Telephone,

6. Report to be addressed to, No report.

7. Account to be charged in Ledger, New York Transportation Company.


10. Nature of work, To check up the books of the New York Transportation Association - Income from dues and expenses of annual ball of the association, which was held some time during February; also to arrange a new Roster.

11. Probable length of time, must be completed by Tuesday noon, April 14, 1903.

12. Number and class of Accountants required, One class "C".

13. Rates, $15.00 per day.

14. Remarks,

Ledger Folio,

Noted: (For use of New York Office only.)

By, T. B. Dixey.
| 1. Client,      | Philadelphia Company                          |
| 2. Address,    | Pittsburg, Pennsylvania                      |
| 3. Conference, |                                             |
| 4. Letter,     | April 9, 1903                                |
| 5. Telephone,  |                                             |
| 6. Report to be addressed to | Hon. J. H. Reed, President, Philadelphia Company |
| 7. Account to be charged in Ledger, | Philadelphia Company |
| 8. Examination to be made of, | do                                             |
| 10. Nature of work, | Regular annual audit for the year ended March 31, 1903 |
| 11. Probable length of time, | must be completed by May 4th, 1903 |
| 12. Number and class of Accountants required, | One Class "B" and one assistant |
| 13. Rates,     | Regular                                      |
| 14. Remarks,   | On April 10th, we received the following letter: |
|               | "We would like to have the accounts of the Philadelphia Company audited in time to have your certificate for the annual report on May 4th. The Auditor will be ready for your people about the 18th or 20th, and if you will send somebody who has been here before, they can easily do the work in time for the meeting of stockholders. I would like to have you send someone familiar with the work, as otherwise they will necessarily waste considerable time in familiarizing themselves with the business of the Company." |
|               | Yours respectfully, (Signed) J. H. Reed, President |
| Ledger Folio,  |                                             |
| Noted :       | (For use of New York Office only.)           |
New York Office, March 19, 1903.


2. Address, 483 Fifth Avenue, New York.

3. Conference, 


5. Telephone, Mr. Henry Burn, President.

6. Report to be addressed to The Robert Graves Company.


8. Examination to be made of, do

9. Where located, 483 Fifth Avenue, New York, and factory in Brooklyn.


11. Probable length of time, one week.

12. Number and class of Accountants required, "B or C" and two assistants.

13. Rates, Fixed fee - $350.00

14. Remarks, We are to furnish a certified balance sheet and profit and loss account with our report.

We agree to furnish balance sheet not later than the 3d Monday in July.

Ledger Folio, 

Noted: (For use of New York Office only.)

By, H. B. C.
Client, Chicago Telephone Supply Company,
Address, Elkhart, Indiana.
Conference, 
Letter, 
Telephone, Mr. G. A. Briggs with Mr. A. S. Vaughan.
Account to be charged in Ledger, 
Examination to be made of, 
Where located, Elkhart, Indiana.
Nature of work, Keeping Books.
Probable length of time, Indefinite.
Number and class of Accountants required, One
Rates, $15.00 per day and expenses.
Remarks, Mr. Briggs requested that the accountant report at Elkhart at 8:00 A. M., Monday, March 2nd, to take the place of book-keeper who had been assigned to take up work of another employee who was absent.

Ledger Folio,

Noted: (For use of New York Office only.)

By, A. S. V.
Client, Edmund and Charles Randolph

Address, 25 Broad Street, New York.

Conference, Mr. Randolph with Mr. Dixcy

Nature of work, Semi-annual verification in April and October of the balance sheet of Edmund and Charles Randolph, and the audit of their expense account, for say, the three months prior to the date of their balance sheet.

Probable length of time, Unknown

Number and class of Accountants required, One class "B", and one or more assistants

Rates, For first audit, regular, on the basis of which we will make an estimate, covering the semi-annual audits.

Remarks, E. and C. Randolph show on their books, all securities, as well as cash, personal and other accounts and balance daily. We are asked to certify to their balance sheet semi-annually in April and October, but not at any set time during those months. We are to count the cash and securities, verify their loans and bank balances; and in general, perform such work as will enable us to render a certified balance sheet.

Mr. Randolph says that this work is to be done with great care, and he does not wish it to be in any way prefunctory. Their accounts will also be audited by the J. Dobson Good Audit Company, 128 Broadway; but our audit is to be entirely independent of anything done by the Good Audit Company.

Ledger Folio,

Noted: (For use of New York Office only.)

By, T. B. Dixcy.
NEW YORK Office, April 7, 1903.

2. Address, 33 Wall Street, New York.
3. Conference, 
4. Letter, 
5. Telephone, Mr. Vomileyo with Mr. Hotson and later with Mr. Samuelson.
6. Report to be addressed to E. L. Marston, Treasurer.
7. Account to be charged in Ledger, E. L. Marston.
8. Examination to be made of, Accounts Stony Wold Sanitarium.
9. Where located, Mr. Marston's Office.
10. Nature of work, Annual report with full statements relating to the accounts of the Treasurer of Stony Wold Sanitarium.
11. Probable length of time, About 3 days.
12. Number and class of Accountants required, One - Class "B".
14. Remarks, This Examination should be started Wednesday morning, April 8, 1903.

Ledger Folio, 
Noted: (For use of New York Office only.)

By, E. S. Jr.
Client, FREDERIC B. CHANDLER, Auditor  
Brunswick & Birmingham R.R. Co. of Brunswick, Ga.

Address, 71 Broadway, New York (room 1020)

Conference, With Mr. Samuelson

Telephone,

Account to be charged in Ledger, Brunswick & Birmingham R.R. Co.

Examination to be made of, do

Where located, 71 Broadway

Nature of work, Clerical - making entries furnished by Mr. Chandler in new books of Brunswick & Birmingham R.R. Co.

Probable length of time, 10 days or 2 weeks.

Number and class of Accountants required, One class "D" grade 2

Rates, $15.00 per day.

Remarks, Since dictating attached, Mr. Chandler has telephoned, stating that he will probably have a regular set of books opened here, from the beginning, which may occupy ten days or two weeks, and to that end he will prepare the necessary entries. He will, therefore, require only one of our men at the lesser rate of $15.00 per day, as the work will be clerical in its nature, and not an examination in any sense.

Ledger Folio,

Noted: (For use of New York Office only.)

By, F.S. JR.

Address, 71 Broadway, New York. (room #1020).

Conference, with Mr. Samuelson.

Letter, Telephone,

Examination to be made of,

Where located,

Nature of work, Preparation of balance sheet and statement of Income and Profit and Loss (See remarks:)

Probable length of time, 3 or 4 days

Number and class of Accountants required, One class "C", grade #2

Rates quoted, $25.00 per day.

Account to be charged in Ledger, Brunswick & Birmingham R. R. Co.

Remarks, Mr. Chandler was referred to us by Messrs. Crawford and Blauvelt of the Erie R. R., who are friends of his. He requests that we send him a first class accountant, to prepare with his assistance, statements relating to the Railroad company mentioned and the Birmingham construction company, consisting of general balance sheet and income profit and loss account, and such other statements that may be necessary. The figures are to be compiled from certain books here, and from transcripts of some of the books which are now in Birmingham. We are not expected to be responsible for these figures, and our services are desired because of our experience in the preparation of financial exhibits; and furthermore, because Mr. Chandler is anxious to complete the work as quickly as possible, so that he may return to the South. He requests that we send him a first class railroad man, this afternoon, if possible; if not tomorrow, Tuesday morning. Our accountant should report to Mr. Chandler personally at the Company's general offices, #71 Broadway, room 1020.

By, F. S. Jr.
Client, Board of Local Improvements of the City of Chicago.

Address, Chicago, Illinois.

Letter, March 31, 1903, from our Chicago Office.

Where located, Chicago, Illinois.

Nature of work, see remarks.

Probable length of time, until about July 1, 1903.

Number and class of Accountants required, One, Class "D", grade 1.

Rates, $150.00 per month.

Remarks, letter from our Chicago Office dated March 31, 1903:
"Effective March 1st, arrangements have been made with the Board of Local Improvements of the City of Chicago to furnish them Mr. A. E. King's services for the next few months at the rate of $150.00 per month. As explained by Mr. Ludlam in New York, it is desirable that we should have our representative in the Board of Local Improvements office until the completion of our work on the special assessment accounts, say to about July 1st, even if we had to keep him there at our own expense. As Mr. May offered to retain him in the position of Auditor of the department at a compensation of $150.00 per month, it seemed wise to accept his proposition. Mr. King will turn the City's check over to us when it is paid to him and we will continue to carry him on our roll and pay him as heretofore."

Ledger Folio,

By, C. S. L.
Client, The Gunning System,  
Address, Chicago.  
Conference, J. G. Hubbell  
Letter,  
Telephone,  
Account to be charged in Ledger,  
Examination to be made of, Accounts for 1902.  
Where located, Wabash Ave. and Van Buren St.  
Nature of work,  
Probable length of time, one week  
Number and class of Accountants required, Accountant and one Assistant  
Rates, Regular.  
Remarks,  
Ledger Folio,  
Noted: (For use of New York Office only.)  
By, J. G. H.
Client, United States Rubber Company,
Address, 9 Murray Street, New York
Conference, 
Letter, 
Telephone, 
Account to be charged in Ledger, 
Examination to be made of United States Rubber Co. and subsidiary Companies

Where located, New York and various
Nature of work, Regular quarterly audit for 3 months ending March 31, 1903

Probable length of time, 
Number and class of Accountants required, 
Rates, $3000. as heretofore
Remarks, 

Ledger Folio, 

Noted. (For use of New York Office only.) 

By, H. B. C.
Client: Merchants' Loan & Trust Company and First National Bank,
Address: Chicago, Illinois.
Conference: Mr. J. E. Blunt, Jr., Mgr. Bond Department, Merchants' Loan & Trust Company and Mr. Boisler, First National Bank with Mr. Parke.

Account to be charged in Ledger: Studebaker Mfg. Company,
Where located: South Bend, Indiana.
Nature of work: General examination for the period of four or five years.

Probable length of time: About two weeks.
Number and class of Accountants required: From 3 to 6.
Rates: Regular rates.
Remarks: The banks advise desire information regarding the quick assets of this concern to see whether or not they would be safe in taking a bond issue of $2,000,000.00. Particular attention is to be paid to Accounts Receivable and Current Liabilities.

Ledger Folio, Noted: (For use of New York Office only.)

By, F. K. P.
Chicago, March 25, 1903.

Mr. Clement Studebaker, Treasurer,
Studebaker, Bros., Mfg. Co.,
South Bend, Ind.

Dear Sir:—

This will introduce to you Mr. F. K. Parke, Manager of the Chicago office of Haskins & Sells.

I have already written you that Mr. Parke would be in South Bend on Thursday, and you are acquainted with the object of his visit.

Yours very truly,

(Signed) J. E. Blunt, Jr.,
Manager Bond Department.
Client, Mr. W. H. Taylor, Colonial Hotel, Address, With Mr. Fisher at Colonial Hotel, Room #406
Conference,
Letter,
Telephone,
Account to be charged in Ledger, W. H. Taylor,
Examination to be made of, the Engineer Publishing Company
Where located, Blackstone Building, Cleveland,
Nature of work, Examination of books and accounts for one year and six months ended Feb. 28, 1903 and verification of the balance sheet at that date and suggestions for improvements in system of bookkeeping.
Probable length of time, Three or four days
Number and class of Accountants required, Two class "B" men
Rates, $15.00 per day
Remarks, We were suggested to Mr. Taylor by Denison, Prior & Co., of this city and also by Emerson P. Harris, 253 Broadway, New York City.
Mr. Taylor expects to buy the stock of this company, upon verification of our statement and when he comes into control of it will have us put in an improved system of bookkeeping and make periodical audits. I told him we would be able to take this work upon a yearly charge, after we had made this first examination.

By, Leon O. Fisher,

Ledger Folio,
Client, Henry A. Potter.

Address, Newark, N. J.

Conference, with Mr. Dixcy

Letter,

Telephone, over telephone

Account to be charged in Ledger, Henry A. Potter, Assignee of S. J. Meeker

Examination to be made of, books of S. J. Meeker

Where located, Newark, N. J.

Nature of work, Preparation of balance sheet, January 1, 1903.

Probable length of time, one week

Number and class of Accountants required, one class "B" or "C" and possibly an assistant

Rates, Regular, not to exceed $150.

Remarks, Mr. Meeker's affairs are in a very tangled condition; but Mr. Potter reports that his books are now in balance within $30. Mr. Potter desires a balance sheet showing the condition of the business January 1, 1903, as indicated above. He is, however, anxious to keep the cost of the work down as low as possible. Mr. Conant advised him if he would give us the inventory with which he is charged by the Court, together with a trial balance from his books, we would prepare a balance sheet for his information; but it is understood we are not to certify to this statement.
Inquiry made by, Henry A. Potter, Assignee of S. J. Meeker.

Address, Newark, N. J.

Conference, Mr. Conant and Mr. Dixcy at Mr. Meeker's office in Newark.

Number and class of Accountants required, Class "B" or "C" and possibly an assistant.

Nature of work, Preparation of balance sheet - January 1, 1903, and income and profit and loss accounts for five years ended that date.

Probable length of time, Unknown.

Rates quoted, None mentioned.

Remarks, Mr. Meeker's affairs are in a very tangled condition, and, until recently, the books had not been written up since July 1, 1898. They have had clerks employed writing the books up, but they are still some $20,000.00 out of balance. Mr. Potter desires a balance sheet showing the condition of the business January 1, 1903, and, if possible, a profit and loss account as indicated above. He is, however, anxious to keep the cost of the work down as low as possible. Mr. Conant advised him if he would get his books in balance and give us the inventory with which he is charged by the Court, we would prepare a balance sheet; and if he would give us a complete analysis of all accounts we would also probably be able to prepare from his data the profit and loss account. The matter is to be discussed later.
Client,  H. G. Holloway & Brother.

Address,   #236 Monroe Street, Chicago.

Conference,  Mr. Holloway and Mr. Parke.

Letter,

Telephone,

Account to be charged in Ledger,  Client.

Examination to be made of,

Where located,  Chicago.

Nature of work,  Audit of Client's books.

Probable length of time,  Ten days.

Number and class of Accountants required,  One accountant and assistant.

Rates,  $25.00 and $15.00 per day.

Remarks,  Client has been in business since July 1, 1900. In 1902, the book-keeper went wrong and he discovered that the books had never been in balance. Since then several attempts have been made to straighten them out without success; he having employed a local accountant who did not give satisfaction. He desires that we go through his books from July, 1900, to date and give him the usual statements.

He mentioned the fact that several of the accounts with customers and with parties from whom he purchased goods were wrong, but they did not know what the errors consisted of. He would have no objection to inquiries being sent out to these people for statements of account.

On the completion of the work, he desires us to give him a figure for a semi-annual audit.

Ledger Folio,

Noted:  (For use of New York Office only.)

By,  F. K. P.
Continuation of Saskatchewan Valley Land Company engagement.

St. Paul, Minnesota.

As per copy of letter attached.
St. Paul, Minn., March 18, 1903.

Haskins & Sells,
Chicago, Ills.

Dear Sirs:

Replying to your wire of today concerning the length of my stay here, to which I replied "indefinite, etc".

I have not been able to say before today how long I would be here, as I have been assisting the Audit Committee in straightening out matter here, and they had not estimated how long they would need me. They told me today however, that they wished me to bring the books down to date and make another report, after the necessary entries adjusting settlement with the Prest. & Secty. had been made. I presume it will take three or four weeks. Will not have an assistant as new man in their office is to assist, in order to learn the method of accounting, etc.

The result of this audit will mean a saving of nearly $250,000.00 to this land company.

The Prest. & Secty. have already turned over contracts and lands aggregating about $200,000.00 and there is more to follow.

Yours very truly,

(Signed) H. W. Milliman.
Chicago Office, March 17, 1903.


Address, Chicago, Illinois.

Conference, between Mr. Stevenson and Mr. Parke.

Letter, 

Telephone, 

Account to be charged in Ledger, 

Examination to be made of, certain books of the Houston, Texas Central Railroad at Houston.

Where located, Houston, Texas.

Nature of work, as explained in copy of letter to Mr. H. A. Dunn.

Probable length of time, About ten days.

Number and class of Accountants required, Two.

Rates, None asked.

Remarks, See copy of letter to Mr. H. A. Dunn.

Ledger Folio, 

Noted: (For use of New York Office only.) 

By, F. K. P.
COPY

ENGAGEMENT #490.

Chicago, March 17, 1903.

Mr. H. A. Dunn,
Rice Hotel,
Houston, Texas.

Dear Mr. Dunn:

We were requested today by Mr. W. H. Stevenson, Comptroller of the Rock Island & Pacific Railroad Company, to furnish him with two men to undertake an examination of certain of the accounts of the Houston & Texas Central Railroad at Houston.

Mr. Stevenson stated that he would leave Chicago Thursday for Houston and wanted the men to go with him, unless other arrangements would be more suitable. We suggested that we already had a force at Houston and informed him of your presence in that city and he was of the opinion that it would be very agreeable to use such of our force as were available at Houston, and to inform you of the information which he wanted to obtain from the H. & T. C. books and that your presence would enable the men to get at just what was wanted.

Following this out, we wired you today concerning the matter and hope to have a favorable reply very soon. In case you are at Houston, we will arrange to have Mr. Stevenson meet you at Rice Hotel where he will explain to you what is wanted and perhaps go with you and start the men on the work.

This is the first engagement we have ever had with the C. R. I. & P. R.R., as you know, they have recently been buying a great many railroad properties, and, we understand, indirectly, that their accounts are in great confusion in connection therewith. It is possible, that if we handle this matter just right, we may be called upon to assist them in many of the properties which they have taken over.

Yours very truly,

(Signed) HASKINS & SELLS,
C. P. A's.

F. K. P.
Form No. 118.

HAS KINS & SEL LS, 
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 489

NEW YORK Office, March 20, 1903.

Client, N. W. Halsey & Company,

Address, 49 Wall Street, New York.

Conference, with Mr. Sells – Mr. Williams and others.

Letter,

Telephone,

Account to be charged in Ledger, N. W. Halsey & Company.

Examination to be made of, canal boats engaged in traffic in the Erie Canal.

Where located, along the Erie Canal from New York to Buffalo.

Nature of work, 1: Physical examination of the canal boats by marine experts. 2: Examination and estimates on probable earnings and operating expenses and other accounting questions by our staff.

Probable length of time, To be completed by April first if possible.

Number and class of Accountants required, 2 Class "B" or "C", and possibly 10 assistants.

Rates, regular, with a minimum quoted by Mr. Sells of $3,000.00, and a probable maximum of $5,000.00, not including fees of marine experts.

Remarks, See instructions.

It is desired that the name of Mr. Halsey, in connection with this matter, should not be disclosed to canal boat owners. This is at the suggestion of Mr. Day, of Hornblower, Byrne, Willer & Potter.

Ledger Folio,

Noted: (For use of New York Office only.)

By, E. W. S.
INSTRUCTIONS IN REGARD TO EXAMINATION OF ABOUT 400 CANAL BOATS ENGAGED IN ERIE CANAL TRAFFIC:

We require:

1 - The date built and the original cost to build.

2 - The physical value of each boat, that is, the cost to reproduce, less depreciation.

3 - The foreclosure value of each boat, that is, the price that would probably be realized under forced sale.

4 - The commercial value of each boat, that is, the probable value based upon the earning capacity and treating each boat as if it were running independently.

5 - The commercial value of each boat when all the boats are combined in a fleet, that is, the probable value based upon the earning capacity and treating each boat as if it were to be in a consolidation of all boats running under one management and without competition.

6 - Carrying capacity.

Reports are required prior to April 1.

T. B. Dixcy.

NEW YORK,
March 20, 1903.
INSTRUCTIONS TO ACCOUNTANTS:

We are to make an examination into the probable earning capacity and operating expenses of say 400 canal boats engaged in traffic on the Erie Canal. The traffic of these boats may be verified by the records in the City of Troy, New York, where the boats register their commodities and tonnage each trip. These records may be used as a basis on which to rest our verification of figures given us by the captains of the various boats. It is unlikely that actual figures can be obtained or that any book records have been kept in very many instances, although it may be possible to get some records from the offices of the canal boat owners where they are operating several boats. In most cases the captain is the owner and he will have to be interviewed personally to obtain figures upon which we can rest our estimates.

Inquiry should be made of each captain as to the earning capacity of the boat and the cost of operating. Earnings should be based upon the carrying capacity of the boat, the character of the traffic, the number of trips per annum it can make, the rates usually obtained; and the cost of operating upon the wages, commissary, repairs, etc., etc.,

These figures are to be reported to the New York office as rapidly as obtained and will be tabulated here. We should cover as many boats as possible so that our report may be rendered by April 1, as the options on about one half the boats to be covered expire on that date.

New York Office, March 17, 1903

Inquiry made by, Hornblower, Byrne, Miller & Potter

Address, 30 Broad Street, New York

Conference, Between Mr. Day and Mr. Samuelson

Letter, 

Telephone, 

Examination to be made of, Business of firms and individuals operating canal boats on Erie Canal

Where located, Between New York and Buffalo

Nature of work, Verification of statements of earnings submitted A report is desired upon the earning power of these canal boats.

Probable length of time, 

Number and class of Accountants required, 

Rates quoted, 

Account to be charged in Ledger, 

Remarks, 

See Memorandum attached.

Further details to be obtained from Messrs. N. W. Halsey & Company.

Register Folio, 

Noted: (For use of New York Office only.)
INQUIRY #71

MEMORANDUM

Mr. Day of Hornblower, Byrne, Miller & Potter, called at four o'clock this afternoon, asking if we were prepared to take up immediately the examination of the accounts, and the verification of certain statements of earnings submitted by various firms and individuals, owning canal boats, operating between New York and Buffalo on the Erie Canal.

This firm is the legal representative of Messrs. N. W. Halsey & Company, who are the clients in the matter.

We are requested to call upon Mr. Halsey, to-morrow, Wednesday morning at 9.30, to obtain detailed instructions.

Mr. Day states that they hold a number of options for the purchase of these canal boats, and that it is important our report be rendered promptly, as many of the options have not long to run.

If our report on the earning power is favorable, it is proposed to organize a corporation, with a view to purchasing these boats, and thus controlling the traffic on the Erie Canal.

Many of these operators probably, have little, if any record of their transactions, and Mr. Day states it is likely that in many cases, we will have to visit various landing places along the Canal, to thoroughly investigate this business, and estimate on the earnings of the boats.

Mr. Day's telephone number is 702 Broad.

March 17, 1903.

F. S. Jr.
Mr. Sells went to the office of N. W. Halsey & Company this morning and met Mr. Halsey. He was introduced to Mr. Williams, connected with that house, who examines reports, etc., and then went with Mr. Williams to meet Mr. George W. Stillwell, 110 Broad Street, who is operating in the traffic on the Erie Canal. He has options and sworn statements on 400 or 500 canal boats as to age, value of and boats, traffic.

Mr. Halsey desires an examination if possible that will develop the actual value of the boats and traffic conditions, earnings and expenses, and net.

It would be possible to arrive at a very close estimate of the value of the boats by dividing them into a few classes, and fixing an average value for all, in each class, when new, and depreciating them at the rate of say 5% per annum or exhausting them in 20 years. It would be impossible to verify this by any book record. Compared with the option prices it would give a very close line on the difference between a fair estimated value and what is being paid for the boats.

The traffic of these boats could be verified by the records in Troy where the boats register their commodities and tonnage each trip. The rates for transportation are ascertainable in a general sort of way, so that the gross earnings last year could be very closely arrived at.

In a few cases it might be possible to get records from the offices of the canal boat owners where they are operating probably 20 boats; but in most cases a man operates only one, and then it is quite likely that no records would be obtainable. Some of the canal
boat captains could be interviewed and a pretty close estimate could be arrived at and an average made upon the whole upon which to base an issue of bonds and an organization for the operation of the business of the canal boats.

Mr. Williams is to report this to Mr. Halsey, and Mr. Halsey will advise us later if it is desired that we proceed with the work. Whatever is done in this matter will have to be done quickly as about one half of the options expire on the first of April and the balance of them expire on the 15th of April.

E. W. S.

NEW YORK,
March 18, 1903.
NEW YORK Office, March 13, 1903.

Client, The Brooklyn City Railroad Company,

Address, Temple Bar Building, Brooklyn, New York

Conference, Mr. William C. Trull, Attorney, and Mr. Forsdick

Account to be charged in Ledger, The Brooklyn City Railroad Company

Examination to be made of, Statements rendered by the accountant for plaintiff in the suit of The Brooklyn Heights Railroad Company vs. The Brooklyn City Railroad Company.

Where located, Brooklyn, New York.

Nature of work, Analysis and re-statement of the summaries of the original Bill of Particulars prepared by us in 1901; verification of dates of delivery and performance of certain items covered thereby; attendance at meetings and interviews and conferences with attorneys for The Brooklyn City R.R. Co., and the accountant for The Brooklyn Heights R. R. Co.

Probable length of time, Indefinite.

Number and class of Accountants required, Mr. Forsdick and, beginning Tuesday 1 p.m., one Class "B", Grade 1 or 2, accountant who will probably be needed only 2 or 3 days now.

Rates - Regular - (none asked or quoted)

Remarks, See memorandum of interview, meeting, etc., attached.

By, C. E. F.

Ledger Folio, Noted: (For use of New York Office only.)
MEMORANDUM OF INTERVIEW,
MARCH 13, 1902 - MR. WILLIAM C.
TRULL, ATTORNEY FOR THE BROOKLYN CITY
RAILROAD COMPANY, AND MR. FORSDICK, RELATING
TO ACCOUNTS IN DISPUTE IN THE CASE OF THE BROOKLYN
HEIGHTS RAILROAD COMPANY VERSUS THE BROOKLYN CITY RAILROAD COMPANY.

Mr. Trull presented several statements, some of which were prepared by the accountant for The Brooklyn Heights Railroad Company, and others by ourselves; after examination and some discussion and explanation of which, a conference relating thereto was postponed to 1:30 p. m., when Mr. Trull and Mr. Forsdick met in Judge Dewitt's office in Brooklyn. The statements prepared by the accountant for The Brooklyn Heights Railroad Company were then examined and discussed at some length. Later a meeting was held in the office of The Brooklyn City Railroad Company, Temple Bar, Brooklyn.

PRESENT:
(Col. Williams, V. Pres., Brooklyn Heights R. R. Co.,) 
For Brooklyn Heights (Mr. Severance, Attorney, Railroad Company (Mr. John Hourigan, Accountant.

For The Brooklyn (Mr. Trull, ) Attorneys. City R. R. Co. (Mr. Forsdick, Accountant.

at which it was arranged that a re-statement of the summaries of the amounts covered by the Bill of Particulars presented by The Brooklyn City Railroad Company in their countersuit against The Brooklyn Heights Railroad Company should be made after analysis and examination by the accountants for both sides.

On Thursday, March 19, the matter will be brought up again in a similar meeting in Brooklyn for discussion and consideration of other phases of the accounting.

C.E.F.

NEW YORK,
March 15, 1903.
**Client:** Price Baking Powder Company

**Address:** Chicago, Illinois

**Conference:** with Mr. Beard

**Account to be charged in Ledger:** Client

**Examination to be made of:** Books, Independent Baking Powder Company

**Where located:** Chicago, Illinois

**Nature of work:** Audit since commencement of business

**Probable length of time:** Indefinite

**Number and class of Accountants required:** One, class "B" or "C"

**Rates:**

**Remarks:** Arrangement as finally made in New York.

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**Ledger Folio:**

**Noted:** (For use of New York Office only.)

**By:** F. K. P.
NEW YORK, February 7, 1903.

Messrs. Haskins & Sells,
204 Dearborn Street,
Chicago, Illinois.

gentlemen:

We have taken the liberty of changing your estimate from $300.00 to $200.00 for auditing the independent baking powder company in Chicago. The Secretary of the Royal Company called here this morning and asked us to do this. On account of our relations with these people and the extent of the business we have from them, we could not put ourselves in the position of declining this request.

We are opposed, of course, to making figures for auditing work when we do not know what the cost will be, but we feel at liberty to change your estimate, if that is what it was, from $300.00 to $200.00. If the cost of it is going to exceed $200.00 by only a small amount, we will say nothing about it, and render a bill for $200.00.

Yours very truly,

E.W.S.
Client, Mr. George W. Hunter, President.

Address, #1010 Carleton Building, St. Louis, Missouri.

Conference, March 4, 1903.

Account to be charged in Ledger, Arkansas Southern Railroad Company.

Examination to be made of, the books and accounts of the Arkansas Southern Railroad Company.

Where located, Ruston, Louisiana.

Nature of work, To bring our report down to February 28, 1903. Preparation of balance sheet, Income and Profit and Loss Accounts, and necessary schedules.

Probable length of time, Not stated.

Number and class of Accountants required, One accountant, and if necessary an assistant.

Rates, $15.00 per day and traveling and subsistence expenses.

Remarks, ____________________________

Ledger Folio, ________________________

Noted: (For use of New York Office only.) ____________________________

By, D. C. Morris.
Client, Howland, Murray & Prentice.

Address 35 Wall Street, New York.

Conference Mr. Conant with Mr. Chas. P. Howland.

Nature of work, Audit.

Probable length of time, 

Number and class of Accountants required, One Class "B" or "C".

Rates, Regular.

Remarks See memorandum attached.

By, H. B. C.

Ledger Folio,
To the Secretary:

As suggested by you, I went over to the office of Howland, Murray & Prentice, lawyers, at 35 Wall Street, at 5 o'clock P. M., and saw Mr. Chas. P. Howland, son of Judge Howland.

Mr. Howland said that they wanted their books audited from May 1, 1898, to the latest possible date, say March 1, 1903; that if their books contained only the ordinary transactions of the firm's business, they could easily handle that matter in their own office, but that they carried into their books all of the various accounts with estates and trusts, and, for that reason, they thought it advisable for them to have their accounts audited.

I told Mr. Howland that we would be very glad to undertake the matter for them, and that we could take it up the first of the week, and that either Mr. Dixcy or myself would call for the purpose of starting a man on the work. Mr. Howland said this was satisfactory, and that whoever called was to inquire for either himself or Mr. Murray, and give his own name, as he preferred, during the continuance of the work, that the names of Mr. Dixcy, or mine, and the accountant in charge should be known personally, and not as representatives of Haskins & Sells. Mr. Howland did not explain his reasons for this, but I assumed he thought, if so large a concern as Haskins & Sells was called in, his office might think something was wrong with the accounts. Mr. Howland said they believed their cashier was perfectly honest and competent, and that we would find his accounts all right.

No rates were mentioned.

L. H. Conant.

NEW YORK,
March 6, 1903.
HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.

NEW YORK Office, March 5, 1903.

Client, E. Clarence Jones & Company,
Address, 1 Nassau Street, New York.
Conference, Mr. Nicoll and Mr. Conant.
Letter,
Telephone,
Account to be charged in Ledger, E. Clarence Jones & Company.
Examination to be made of, books of E. Clarence Jones & Company.

Where located, 1 Nassau Street, New York.
Nature of work, Annual audit - WORK TO BE DONE MONTHLY.

Probable length of time,
Number and class of Accountants required, One Class "B" or "C".
Rates, $500.00 per annum, bill to be paid monthly or quarterly or whenever we desire.
Remarks, Mr. Nicoll wants one of our best men to go in their office monthly, any day we may select between the 25th and fifth of the following month, to count the cash, verify the bank account, verify securities on hand, which they claim should be done in one half day, and spend the balance of the day, from 9 to 5, on other work in their office. At the end of the year he wants us to prepare a statement of their assets and liabilities, with schedules.

Ledger Folio,
Noted: (For use of New York Office only.)

By, L. H. C.
E. CLARENCE JONES & COMPANY: ENGAGEMENT #484.
(Mr. Conant with Mr. Nicoll)

Mr. Nicoll, manager, made very strong objections to our bill for $740.00 rendered for the 1902 audit of their accounts. He had kept account of Messrs. McCulloh's and Biehn's time on the work in their office, and figured the amount properly chargeable as $433.75. Mr. Conant said he would look the matter up, and the following is the result:

TIME OF ACCOUNTANTS IN THE OFFICE OF E. CLARENCE JONES & COMPANY:
C. S. McCulloh - 12 1/4 days @ $25.00 per day $306.25
M. J. Biehn - 8 1/2 " @ 15.00 " 127.50
Total, per Mr. Nicoll's records, $433.75

BILL IN ACCORDANCE WITH OUR RECORDS, IN ADDITION TO THE ABOVE CHARGE:
C. S. McCulloh - 2 3/4 days @ $25.00 per day $63.75
C. E. Forsdick - 1 " @ 25.00 " 25.00
F. Samuelson, Jr. - 1/4 " @ 25.00 " 6.25
M. J. Biehn - 4 1/4 " @ 15.00 " 63.75
Services of accountants preparing report in our office, $163.75
Typewriting, comparing and proving, $124.55
Expenses, $17.95
Total charge for preparing report, $306.25
Bill rendered, $740.00

The sum for the annual fee was arrived at as follows: Mr. Conant offered to settle this bill for $600.00, and to perform the audit for next year, as desired by Mr. Nicoll, at the maximum fee of $500.00 charging $25.00 per day. Mr. Nicoll made a counter offer of $1,000.00 for the two audits (1902 and 1903). He stated that he made this offer because they were well aware of the value of Haskins & Sells certificate on public work, and it was their desire to give us work of that character, and they were willing to pay us more than any other accountants for it.

L. H. C.

NEW YORK,
March 5, 1903.
Inquiry made by, Mr. Nicoll for Messrs. E. Clarence Jones & Company.

Address, 1 Nassau Street, corner of Wall Street, New York City.

Conference, with Mr. Fosdick.

Letter.

Telephone.

Examination to be made of,

Where located, 1 Nassau Street, New York City.

Nature of work, monthly check of Cash and Bank Balances, etc.

Probable length of time, one day each month.

Number and class of Accountants required, one. Class "B," First Grade.

Rates quoted, none asked or quoted.

Account to be charged in Ledger,

Remarks, Mr. Nicoll mentioned particularly that if this suggested arrangement is consummated the man (not necessarily the same person each month) should be "First Class."

Mr. Nicoll will confer with Mr. Jones and advise us later.

Register Folio,

Noted: (For use of New York Office only.)

By, C. E. Fosdick.
HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 483

Chicago Office, February 26, 1903.


Address: LaSalle and Monroe Streets, Chicago.

Conference: with Mr. Parke.

Letter,

Telephone,

Account to be charged in Ledger: Client.

Examination to be made of: books and accounts of Fass Brothers.

Where located: Chicago.

Nature of work:

Probable length of time:

Number and class of Accountants required: One Class "B".

Rates,

Remarks: As per copy of letter attached.

Ledger Folio,

Noted: (For use of New York Office only.)

By, F. K. P.
February 23, 1903.

Messrs. Haskins & Sells,

204 Dearborn Street,

Chicago, Ill.

Gentlemen:

In re Fass Bros.

We beg to advise you that an order of Court was entered this morning by Judge Wean, permitting us to spend the sum of $150.00 for the purpose of having an examination made of the books of Fass Brothers. Your Mr. Parks and the writer called at the office of the referee some few days ago, and made a cursory examination of said books for the purpose of determining how much the expense of such an examination would be; and the allowance for that purpose made by the referee was based upon his estimate. You will please, therefore, go ahead with the examination at once.

In this connection we would beg to draw your attention to a number of points concerning which we desire information.

(1) Ascertain the opening accounts outstanding upon the books of Fass Brothers January 1st, 1902.

(2) Ascertain the cash on hand January 1st, 1902.

(3) Ascertain the amount due merchandise creditors January 1st, 1902.

(4) Ascertain the amount of open accounts outstanding November 17, 1902.
(5) Ascertain the total amount of merchandise purchased between January 1st, 1902, and November 17th, 1902.

(6) Ascertain, if possible, the inventory value of the merchandise assets on hand January 1st, 1902.

(7) Ascertain, if possible, the total amount of moneys paid to tailors between January 1st, 1902, and November 17th, 1902.

(8) Ascertain the total amount of moneys drawn by the individual members of the firm during the same period.

(9) Ascertain the total amount of moneys paid out by way of expense during the period, classifying the various items thereof and giving the totals of each item.

(10) Ascertain the total amount of moneys receivable created during said period, and the total amount collected by Fass Bros. during said period upon such created accounts.

We are desirous of having this information and your reports as early as possible; and would be glad if you could give the matter your immediate attention.

Yours very truly,

(Signed) Moses, Rosenthal & Kennedy.

(11) Ascertain total paid to merchandise creditors during said period.
Client, Strowger Automatic Telephone Exchange.
Address, #375 The Rookery, Chicago, Illinois.
Conference, 
Letter, 
Telephone, between Mr. Harris and Mr. Vaughan.
Account to be charged in Ledger,
Examination to be made of,

Where located,
Nature of work, Two men to act as tellers at Stockholders meeting to be held March 2 and 3.

Probable length of time, parts of two days.
Number and class of Accountants required, two.
Rates, $25.00 and $15.00 per day.
Remarks, 

Ledger Folio, 

Noted: (For use of New York Office only.)

By, A. S. V.
Client, Texas & Pacific Coal Company,
Address, Thurber, Texas.
Conference, 
Letter, 
TelephoneNumber, 
Account to be charged in Ledger, Texas & Pacific Coal Company.
Nature of work, regular annual audit. Year ended Dec. 31, 1903.
Probable length of time, 
Number and class of Accountants required, 
Rates, as heretofore.
Remarks, 
Ledger Folio, 
Note: (For use of New York Office only.)
By, H. B. C.
Client, American Cereal Company,
Address, Chicago, Illinois.

Nature of work, regular semi-annual audit.

Probable length of time,
Number and class of Accountants required,
Rates, as heretofore.

Remarks,

Ledger Folio,

Noted: (For use of New York Office only.)

By, H. B. C.
ST. LOUIS, Office, February 25, 1903.

Client, Mr. Charles F. Bates,
Address, Security Building, St. Louis, Missouri.
Conference, 
Letter, 
Telephone, 
Account to be charged in Ledger, Merchants Express Company - System.
Examination to be made of, Merchants Express Company.

Where located, St. Louis, Missouri.
Nature of work, Build and institute a system of accounting for the Merchants Express Company.

Probable length of time, Four or five weeks.
Number and class of Accountants required, One.
Rates, $25.00 per day.
Remarks, 

Ledger Folio, 
Noted: (For use of New York Office only.) By, D. C. Morris.
NEW YORK Office, February 26, 1903


Address. Providence, Rhode Island.

Examination to be made of, books, records and all matters of the Narragansett Electric Lighting Company.

Where located, Providence, R. I. (Plants there and elsewhere in the state)

Nature of work, Audit and special examination for say five years.

Probable length of time, Unknown.

Number and class of Accountants required, Grade one or two, Class "B", and an assistant.

Rates. $50.00, $25.00, and $15.00, and necessary traveling and subsistence expenses.

Remarks, See memorandum attached.

Ledger Folio, Noted: (For use of New York Office only.)

By, E. W. S.
RE NARRAGANSETT ELECTRIC LIGHTING COMPANY:

The Board of Directors of the Narragansett Electric Lighting Company appointed a Committee consisting of Col. Samuel P. Colt, G. H. Robinson, of the Gorham Manufacturing Company, and Howard O. Sturgis, of Providence, to arrange for a special examination and audit of the accounts of this Company. The president of the Company is M. J. Perry; the treasurer, D. A. Pierce. Mr. and Mrs. Nickerson, the latter a public stenographer and typewriter, have acted as secretary to Mr. Perry and are thought to know much of his private affairs.

The Company has been in existence for about 18 years; it began in a small way and has grown to have $4,000,000.00 of capital that is worth, on the market, about $7,000,000.00. The president's salary is stated to be $25,000.00, and he is known to have acquired from time to time a large amount of the capital stock of the Company, but at the last meeting of the stockholders it was noticed that he had in his own name only 20 shares. It is possible that there is some reason for holding such a small amount.

About three years ago a provision for the extension of the plant and the placing of wires underground was perfected. It was estimated at the time that the work would cost $700,000.00. Before it was finished it had cost $1,600,000.00. Some additions were made beyond those contemplated at the time the work was started but nothing like the proportion of increase in the cost over the estimate. The work was done by a construction Company, which was controlled by the President, Mr. Perry, and it has developed recently that the books of the construction company, and all the records, have been destroyed.

In making our examination, we must go to the bottom of this matter to see whether or not the Company has paid out more money than it should. It may be necessary to employ an engineer to estimate the
value of the work in the event that we are unable to get records to show the actual outlay for labor and material.

There are peculiar methods of handling the cash of the treasurer which should be followed up very closely. Mr. Perry is a personal friend of Col. Colt, and while on pleasant relations in some respects with the treasurer, Mr. Pierce, the latter has said some things antagonistic to Mr. Perry suggesting, possibly, something wrong but not disclosing it fully.

Our attitude towards this Company and its officers must be antagonistic, for we must get all the information possible and find out everything that relates to the operation of the Company; see whether or not it has been honestly administered without raising any question of dishonesty in the minds of any of the officers connected with the Company at this time, but we must be prepared to show, in our report, irregularities if there are any. No doubt a great deal will depend upon the personal relation and contact with the individuals in getting at the information that is missing on account of destroyed records.

It is suggested that the work cover five years to December 31, 1902, that being the end of a fiscal year. If, in that period, anything is disclosed that will suggest the desirability of going back further, then, after conference with Col. Colt, no doubt he will authorize us to do so.

Col. Colt said he also wanted us to make notes and suggestions, merely in passing, of any radically wrong features in the system without intending to make a complete revision of it now. He wants our comments on the system in the same manner as it is done for the United States Rubber Company. He stated that he had no doubt, if
our engagement was satisfactory in this connection, we would have a regular audit of the concern hereafter.

We are to begin the work within a few days, say a week, notifying Col. Colt in advance so he can advise the other members of his Committee, and as soon as we are ready to begin the work he will send us a letter commending us to the president.

E. W. S.

NEW YORK,
February 26, 1903.
MEMORANDUM RE INQUIRY #65:

Mr. G. H. Robertson, of the Gorham Manufacturing Company, also a director of the Narragansett Electric Lighting Company of Providence, called on the telephone to inquire about our standing. He asked for the names of some of our clients, and I gave him the City of Chicago, City of Houston, Memphis Water Works, etc. He asked if we had ever worked for any trust companies; said he knew Mr. Oakleigh Thorne very well, and I told Mr. Robertson that Mr. Thorne could no doubt give him any information he desired.

I learned that this was the same matter about which Col. Colt, of the Rubber Company, inquired. Mr. Robertson said he was to meet Col. Colt tomorrow and wanted to be in a position to talk intelligently about us.

H. B.C.

NEW YORK,  
February 24, 1903
Inquiry by: Col. Colt, President of the United States Rubber Company.
Address: 9 Murray Street and Providence, R. I.

Examination to be made of: Electric Lighting concern. (Narragansett Electric Lighting Company)
Where located: Somewhere in Rhode Island.
Nature of work: Examination and audit.

Remarks: Col. Colt inquired if we had men familiar with electric lighting and gas companies accounts, and if we could undertake an examination of this character. He stated that the Company had not been audited for years. He is a member of the Committee appointed to look into this matter and said he would report to them on his return to Rhode Island, and let us hear from him the first part of next week. He said one thing they would like to know would be what should have been the cost of the underground construction. Col. Colt thought probably this was somewhat outside of the accounting work, but would like to have us report upon that if possible.
HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.

NEW YORK Office, February 25, 1903.

Client, B. Blumenthal & Company, manufacturers and importers of buttons.
Address, 514 Broadway, New York.

Telephone, Mr. Gustav Blumenthal and H. B. C.

Account to be charged in Ledger, B. Blumenthal & Company.

Nature of work, Taking off trial balance and anything else that Mr. Blumenthal may direct.

Probable length of time, Three or four days.

Number and class of Accountants required, One Class "B" or "C".

Rates, Regular - None asked or quoted.

Remarks, Mr. Blumenthal said the books would be closed promptly, and they would like to have a man assist them in taking off a trial balance next Monday morning – March 2. He states that the books are in good shape and that they do not require an audit but simply to have a balance taken off by someone else; and that they would probably require our services every three or four months hereafter. They do not desire a balance sheet or income and profit and loss account prepared.

Mr. Gustav Blumenthal said he had gotten our name from his brother who is with Hallgarten & Company, Bankers, 74 Broadway.

Ledger Folio, By, H. B. C.

Noted: (For use of New York Office only.)
Chicago Office, Feb. 2, 1903

Client, David C. Cook Publishing Co.
Address, Elgin, Ills.
Conference, G. B. Richardson, Superintendent, Jan. 31, 1903.
Letter, Telephone,

Account to be charged in Ledger, Examination to be made of, Clients business methods.

Where located, Elgin, Ills.
Nature of work, System.

Probable length of time, Indefinite.
Number and class of Accountants required, Indefinite.
Rates, None.

Remarks, Mr. Richardson called on Mr. Parke January 29th; Mr. Parke absent wrote Jan. 31st as follows: 'We are looking for a person to improve our business methods in connection with our large mail order business. If you have had experience in this line or can recommend the proper person to us, we should be glad to hear from you as soon as convenient. The writer of this called at your office on Thursday but did not find you in.' Mr. Parke replied asking for personal appointment.

Ledger Folio,

Noted: (For use of New York Office only.)

By, F.K.P.
HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 475.

New York Office, February 25, 1903.

Client, United Breweries Company.

Address, Chicago, Illinois.

Conference, 

Letter, 

Telephone, 

Account to be charged in Ledger, United Breweries Company.

Examination to be made of, do 

Where located, Chicago, Illinois.

Nature of work, regular semi-annual audit.

Probable length of time, 

Number and class of Accountants required, 

Rates, $1000.00 fixed fee.

Remarks, 

Ledger Folio, 

Noted: (For use of New York Office only.) 

By, H. B. C.
LONDON Office, February 10, 1903.

Client, Northern Accident Insurance Company, Limited.

Address, 23, Coleman Street, LONDON, E.C.

Conference, Mr. Grant with Mr. Parker, Secretary.

Letter, 

Telephone, 

Account to be charged in Ledger, Northern Accident Insurance Co., Ltd., 

Examination to be made of, 

Where located, Prince's Hall Restaurant, Piccadilly. 


Probable length of time, 

Number and class of Accountants required, 

Rates, 

Remarks, Defalcation claim - £320. 5. 0. 

Ledger Folio, 

Noted: (For use of New York Office only.) 

By, J.G.
Client, Great Northern & Strand Railway Company.

Address, Hamilton House, Victoria Embankment, E.C.

Nature of work, Auditing the accounts of the Company to November 18, 1902.

Probable length of time,

Number and class of Accountants required,

Rates,

Remarks, Remuneration by subsequent agreement, as Company is now merged with the Great Northern, Brompton & Piccadilly Railway Company.

Ledger Folio,

Noted: (For use of New York Office only.)
Client, Mrs. J. P. Munn,
Address, 18 West 58 Street, New York.


Examination to be made of, Treasurer's accounts of the School of Pedagogy of New York University.

Nature of work, Writing up the books and compiling report for the Treasurer, to February 31, 1903.

Probable length of time, 1/2 day.

Number and class of Accountants required, One Class "B".

Rates, As heretofore.

Remarks,

Ledger Folio,

Noted: (For use of New York Office only.)

By, H. B. S.
Client, J. & W. Seligman & Company.

Address, Mills Building, New York City.

Conference, Mr. Albert Straus with Mr. Dixey at their office.

Examination to be made of.

Where located,

Nature of work, Preparation of certain journal entries for the Omaha & Council Bluffs Street Railway Company, to accompany a letter from Mr. Straus to Mr. R. A. Leussler, Secretary of the Company.

Probable length of time,

Number and class of Accountants required, Mr. Dixey.

Rates, Regular.

Remarks,

Ledger Folio,

Noted: (For use of New York Office only.)

By, T. B. Dixey.
Client, Joseph Hull,

Address, 104 Bay Street, East, Savannah, Georgia.

Conference, Mr. Stansbury with Mr. Hull in Mr. Hull's office.

Letter, February 3, 1903.

Telephone, ..............................................................

Account to be charged in Ledger, Joseph Hull.

Examination to be made of, Prairie Pebble Phosphate Company and Joseph Hull's private books.

Where located, 104 Bay Street, East, Savannah, Georgia.

Nature of work, Annual Audit. Year 1903.

Probable length of time, one week.

Number and class of Accountants required, One Class "B" or "C" and an assistant.

Rates, Agreed price $500.00 for each annual audit.

Remarks, Extract from Mr. Stansbury's letter to us of February 2, 1903:

"The arrangement of $500.00 per annum is based on the assumption that suggestions as to changes in methods of accounting, which will greatly facilitate our work, are adopted. These improvements will enable us, I am sure, to do the work here in one week and consist principally in the use of a voucher record - making all payments by voucher only and establishing a petty cash fund for the office and for the mines, to be reimbursed by voucher for disbursements therefrom, and the exaction of a receipt for each petty cash disbursement: all receipts of checks or money to be deposited and not used for petty cash.

This arrangement is to continue until the work increases to such an extent that we can no longer afford to do the work at these figures."

Ledger Folio, ..............................................................

By, H.B.C.

Noted: (For use of New York Office only.)
Client, Edward Payson Cone.

Address, 100 Broadway, New York City.

Conference, Between Mr. Cone and Mr. Cook on the telephone.

Nature of work, Investigating shortage alleged to have been caused by default of their cashier.

Where located, 44 Broad Street, New York City.

Examination to be made of, Accounts of William Cossitt Cone & Company.

Account to be charged in Ledger, Edward Payson Cone.

Probable length of time, 

Number and class of Accountants required, One, Class B. or C.

Rates, Regular.

Remarks, Since this engagement was taken, William Cossitt Cone & Company have gone into the hands of a receiver, and Mr. Edward Payson Cone advised Mr. Cook that if we would send to him our bill for services rendered he would pay it.

Ledger Folio, 

Noted: (For use of New York Office only.)

By, T. B. Dixcy.
Client, Pierpont Manufacturing Company.
Address, Georgia and Florida.
Conference, Mr. Stansbury with the President and W. W. MacKall, Vice President.
Letter, February 10, 1903.
Telephone, 
Account to be charged in Ledger, Pierpont Manufacturing Company.
Examination to be made of, do.
Where located, Georgia and Florida.
Nature of work, Audit for the period since incorporation - March, 1901, to December 31, 1902, and report on same together with our criticisms, suggestions and recommendations. Work to commence this week.
Probable length of time, one week to eight days.
Number and class of Accountants required, One Class "C".
Rates the time required.
Remarks, Mr. Stansbury, who is in Savannah, took this engagement, and we have a letter from Mr. MacKall confirming the arrangement to us. Mr. Stansbury, in his letter of the 9th, quoted $250.00 for the minimum cost and gave the estimate of the maximum cost as $300.00. The "Rates" above are those stated by Mr. MacKall in his letter of the 10th instant as his understanding of the terms.

Ledger Folio, Noted: (For use of New York Office only.)

By, F. W. Stansbury.
NEW YORK Office: February 16, 1903


Address: Savannah, Georgia.

Conference: Mr. Stansbury.

Letter: _______________

Telephone: _______________

Account to be charged in Ledger: Wylly-Gabbett Company.

Examination to be made of: _______________

Where located: Savannah, Georgia.

Nature of work: Opening journal entries. (Rendered February 12, 1903.)

Probable length of time: not more than one day.

Number and class of Accountants required: One Class "C".

Rates: Agreed charge $25.00.

Remarks: Mr. F. W. Stansbury's letter of February 11, 1903: "Herewith please find copy of opening entries of the Wylly-Gabbett Company, prepared by me and which I propose to render to Mr. W. W. MacKall, their counsel, tomorrow morning. This Company was chartered February 2, 1903, and the first meeting of incorporators was held February 3, 1903. The minutes of that meeting are the basis of the entries and there are no working papers other than those I send herewith. Mr. MacKall was anxious that the entries should be prepared by our firm but was unwilling to wait for them to be typewritten and submitted in our usual form. I prepared the entries on journal paper, the corrections in the copy sent you of course not appearing as corrections in the papers which I will render. I engaged to do this work for $25.00 regardless of the time consumed, if not more than one day. It was done in about four hours of last evening and this evening and has not interfered with my other work. I hope you will approve it. Please render a bill to Wylly-Gabbett Company for $25.00 without specifying the time consumed and send it to me for presentation. We will probably be engaged to audit this Company annually."

Ledger Folio: _______________

By: F. W. Stansbury.

Noted: (For use of New York Office only.)
Client, W. P. Roberts & Company
Address, 603 Electric Building.
Conference, With Mr. Fisher at E. P. Roberts office.

Cleveland Office, February 14, 1903

Nature of work, Report of financial condition of Company - period to be determined upon when our representative arrives at Findlay.

Probable length of time, Three or four days

Number and class of Accountants required, One Class "B" man

Rates, $15.00 a day and expenses

By, Leon O. Fisher.
HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.

#64

Cleveland, Office, February 13, 1903

E. P. Roberts

#603 Electric Building

With Mr. Fisher at his office

Examination to be made of, Electric Light Plant Company

Findlay, Ohio.

Where located, Findlay, Ohio.

Nature of work, Examination of the books in connection with physical examination to be made by Mr. Roberts, electrical engineer.

Probable length of time, Not stated

Number and class of Accountants required, one class "B" man

Rates quoted, $15.00 a day and expenses.

Account to be charged in Ledger, W. V. Coons & Company, 905 Williamson Building.

Remarks, Mr. Roberts called me in his office and asked if we could send a man to accompany him in connection with an examination of the Electric Light Plant in Findlay. He is not sure of the name of the concern which we are to examine, but full data will be furnished you to us as soon as he arrives at Findlay. Mr. Roberts is the gentleman with whom we made the examination of the Buckeye Fish plant for Mr. Larsen, of London. He says our bill should be rendered to W. V. Coons & Company, who are interested in promoting investment securities here in Cleveland. Mr. Roberts also informs me that Mr. Snyder of Ford, Snyder, Henry & McGraw is interested in this examination.

Register Folio, Leon O. Fisher.

Noted: (For use of New York Office only.)
Haskins & Sells,
Certified Public Accountants.

Chicago Office, February 9, 1903

Client, Star & Crescent Milling Company.

Address, 927 Randolph Street, Chicago.

Conference, Between Mr. Pollock.

Letter,  

Telephone, Mr. Pollock and Mr. Ludlam.

Account to be charged in Ledger, Star & Crescent Milling Company.

Examination to be made of Assets applicable to condemnation proceedings of the Chicago Drainage Canal.

Where located, Chicago.

Nature of work, Preparation of statements and testimony in court.

Probable length of time, Indefinite.

Number and class of Accountants required, One - class "B" or "C".

Rates, $25.00 per day.

Remarks, The Chicago Drainage Canal is trying to condemn certain property of the Star & Crescent Milling Company. Under their system of accounts all expenditures of the Company for betterments and improvements made for a long time have been charged off. They now wish to have the accounts analyzed so that the actual cost to them of the property which is being condemned can be ascertained and we can give testimony in court regard thereto before the court. It will be necessary to do the work as rapidly as possible as the matter is already in court.

Ledger Folio, 

Noted: (For use of New York Office only.)  

By, C. S. L.
Chicago Office, February 9, 1903

Inquiry made by, Mr. Pollock of the Star & Crescent Milling Company.

Address, Chicago.

Conference, between Mr. Pollock and Mr. Ludlam.

Examination to be made of, Assets applicable to condemnation proceedings of the Chicago Drainage Canal.

Where located, Chicago.

Nature of work, Preparation of statements and testimony in court.

Probable length of time, Indefinite.

Number and class of Accountants required, One class "B" or "C".

Rates quoted, $25.00 per day.

Account to be charged in Ledger, Star & Crescent Milling Company.

Remarks, The Chicago Drainage Canal is trying to condemn certain property of the Star & Crescent Milling Company. Under their system of accounts all expenditures of the Company for betterments and improvements made for a long time have been charged off. They now wish to have the accounts analyzed so that the actual cost to them of the property which is being condemned can be ascertained and we can give testimony in regard thereto before the court. It will be necessary to do the work as rapidly as possible as the matter is already in court. Mr. Pollock will telephone this afternoon, after consultation with his lawyers, advising whether they wish us to proceed with the work or not.

Register Folio,

By, C. S. L.

Noted: (For use of New York Office only.)
Client, St. Louis Transit Company.

Address, St. Louis, Missouri.

Probable length of time, —

Number and class of Accountants required, —

Rates, as heretofore.

Remarks, —

Nature of work, regular semi-annual audit for the six months ended December 31, 1902.

By, H. B. C.
Client, Magnetic Equipment Company.

Address, Reaper Block, Cor. Washington & Clark Sts.

Conference, with Mr. Honey, Mr. Box and Mr. Parke.

Letter, 

Telephone, 

Account to be charged in Ledger, 

Examination to be made of, Client's books.

Where located, Chicago.

Nature of work, Entries to open books.

Probable length of time, One or two days.

Number and class of Accountants required, One – Class "B" or "C."

Rates, $25.00 per day.

Remarks, Business consists of the patent rights on a device to perfect adhesion between the wheels of a locomotive or electric car or traction vehicle. The Company has just started business and desire that their books shall be properly and legally opened. They will also require us to make periodical audits of their books for which they will arrange subsequently.

Ledger Folio, 

Noted: (For use of New York Office only.)

By, P. K. P.
Inquiry made by, Magnetic Equipment Company.
Address, Weaver Block, Washington & Clark Sts., Chicago.
Conference, Mr. Honey, Manager and Mr. Parke.
Telephone, Mr. Honey, Manager and Mr. Parke.
Examination to be made of,
Where located, Chicago.
Nature of work, Opening books.
Probable length of time, Indefinite.
Number and class of Accountants required, 1 Class "B" or "C."
Rates quoted, None.
Account to be charged in Ledger,
Remarks, Mr. Honey stated he wanted a good corporation accountant to assist him in opening his books properly. Made an appointment to meet him sometime to-morrow at his office and look the matter over.
Client, Vosburgh & Company, Manufacturer's of Toilet Soaps.

Address, 6 Market Street, Chicago.

Conference,

Letter,

Telephone,

Account to be charged in Ledger, Client.

Examination to be made of, Client's books.

Where located, Chicago.

Nature of work, Audit for about one year since firm began business.

Probable length of time, ten days or two weeks.

Number and class of Accountants required, one Class "B" and "C."

Rates, $25.00 per day for time of the audit and $15.00 per day for Checking necessary to balance books since September 1, 1902.

Remarks, See Inquiry blank dated February 2, 1902.

Mr. Parke made an estimate of the cost of the checking work at between $200.00 and $250.00 and an additional $75.00 to complete the work of the audit.

Ledger Folio,

Noted: (For use of New York Office only.)

By, F. K. P.
Inquiry made by, Vosburgh & Company, Manufacturers of Toilet Soap.

Address, 6 Market Street, Chicago.

Conference, Letter, Telephone,

Examination to be made of, Client's books.

Where located, Chicago.

Nature of work, Audit for the year.

Probable length of time, Indefinite

Number and class of Accountants required, Indefinite.

Rates quoted, $25.00 and $15.00 per day.

Account to be charged in ledger,

Remarks, Books have not been in balance since last September and Mr. Vosburgh is a little anxious to have them straightened out and know where he stands. He has only been in business for a year and does not feel able to stand a heavy expense. His sales for the past year are approximately $70,000.00; 25,000 customers. I have made an appointment to meet him and his partner Mr. W. R. Kirk at their office Tuesday morning at 9:00 o'clock.

Register Folio,

Noted: (For use of New York Office only.)

By, F. K. P.
Client, New York Transportation Company.

Address, 8th Avenue and 49th Street, New York.

Conference, Mr. Sells and Mr. Henry Sanderson, President, at this office.

Letter, 

Telephone, 

Account to be charged in Ledger, New York Transportation Company.

Examination to be made of, do.

Where located, New York City.

Nature of work, See remarks.

Probable length of time, Not known.

Number and class of Accountants required, One Class "B" or "C".

Rates, $15.00 per day.

Remarks, We are engaged by Mr. Sanderson to act temporarily in the capacity of Auditor for the Transportation Company, and Mr. Sells will designate the accountant he wishes to represent us and to be actually in charge of the office. This rate ($15.00) is made in view of the fact that we are, to a certain extent, responsible to Mr. Sanderson for the auditorship, as we undertook to supply him with a competent man. This arrangement will continue until such a man is found, either by us or by Mr. Sanderson.

Ledger Folio, 

Noted: (For use of New York Office only.) By, T. B. Dixey.
Client, Manhattan Life Insurance Company.
Address, 64 Broadway.

New York Office, February 5, 1903.

Confidence,
Letter,
Telephone, Mr. Cook with Mr. Mackel, assistant secretary.
Account to be charged in Ledger, Manhattan Life Insurance Company.
Examination to be made of, Portland, Oregon, & San Francisco Agencies.

Where located, Portland, Oregon, and San Francisco, California.
Nature of work, Audit of the agency accounts, checking of bank balances, items of renewal, premiums, notes, policies, etc.

Probable length of time, two (2) days each Agency.
Number and class of Accountants required, one - Mr. W. R. Mackenzie, of Portland, Oregon.
Rates, Fixed Fee $200.00 (Same as last year).

Remarks,

Noted: (For use of New York Office only.)

By, H. B. C.
Client, Harper and Bros.

Address, Franklin Square, New York.

Conference, Mr. H. S. Harper with Mr. Haskins.

Nature of work, manuscript for book on "Household Accounts" by C. W. Haskins.

Probable length of time,

Rates, $200.00.

Remarks, No record of this was ever made in the nature of an engagement, but Haskins & Sells were to receive $200.00 for this, although it was a personal matter prepared by Mr. Haskins.

Ledger Folio,

Noted: (For use of New York Office only.)

By, E. W. S.
Client: John M. Bowers, Attorney, for Mrs. W. K. Vanderbilt, Jr.
Address: 31 Nassau Street, New York.
Conference: Mr. Sells with Mr. Bowers.
Letter: 
Telephone: 
Account to be charged in Ledger: Mrs. W. K. Vanderbilt, Jr.
Where located: San Francisco, California.
Nature of work: Examination of the accounts of the Fair Estate under the administration of Mr. Herman Oelrichs, husband of one of the heirs.
Probable length of time: Unknown.
Number and class of Accountants required: One - principal.
Rates: $50.00 per day and expenses.
Remarks: Mr. Bowers wishes to see in person the representative of H. & S. and to introduce the representative to Mrs. Vanderbilt, who are going to San Francisco next week. Mr. Herman Oelrichs has had power of attorney to manage the Fair Estate for his wife and sister-in-law, Mrs. W.K. Vanderbilt, Jr. He has asked Mrs. Vanderbilt to have the accounts examined to see that he has properly administered the estate. It is expected that the portion of the securities now held by Mr. Oelrichs, belonging to Mrs. Vanderbilt, will be turned over to her on this accounting.
Ledger Folio: 
Noted: (For use of New York Office only.)

By, E.W.S.
ST. LOUIS Office, February 2, 1903.

Client, George W. Hunter,
Address, #1010 Carleton Building, St. Louis, Missouri
Conference, with Mr. Hunter.
Letter, 
Telephone, 

Account to be charged in Ledger, Arkansas Southern Railroad Company
Examination to be made of, books and accounts of Arkansas Southern Railroad Co.

Where located, Ruston, Louisiana.
Nature of work, Examination of books and accounts from September 30, 1902 down to date of transfer of property to Mr. Hunter, which will probably be some time in February.
Probable length of time, Not mentioned.
Number and class of Accountants required, One first class and two assistants.
Rates, $15.00 per day and traveling and subsistence expenses.
Remarks,

Ledger Folio, Noted: (For use of New York Office only.)

By, D. C. Morris.
Client, Wm. Loeffler.

Address, City Hall, Chicago

Conference, with Mr. A. E. King and J. D. Buckingham.

Letter, 

Telephone, 

Account to be charged in Ledger, Wm. Loeffler.

Examination to be made of, Schwab Safe & Lock Co.

Where located, Lafayette, Indiana.

Nature of work, audit for two years.

Probable length of time, one or two weeks.

Number and class of Accountants required, one Class "B" or "C."

Rates, $25.00 and $15.00 per day.

Remarks, Mr. Loeffler is the largest owner of this concern and states that the books have not been closed for two years and wants to know where they stand. Work commences at once and report is to be addressed to Mr. Loeffler.

Ledger Folio,

Noted: (For use of New York Office only.)

By, F. K. P.
Inquiry made by, Wm. Loeffler.
Address, City Clerk, Chicago.
Conference, with Mr. A. E. King.
Letter, 
Telephone, 
Examination to be made of, Lock Works, 
Where located, Lafayette, Indiana.
Nature of work, Audit.
Probable length of time, Two weeks.
Number and class of Accountants required, One.
Rates quoted, None asked.
Account to be charged in Ledger, 
Remarks, Mr. Loeffler is to let us know about December 15 whether or not he will want the work done. It seems he owns the concern.

Register Folio, 
Noted: (For use of New York Office only.)

By, F. K. P.
NEW YORK Office, February 3, 1903.

Client, Bamberger DeLamar Gold Mines Company.

Address, 25 Broad Street, New York.

Conference, Mr. Dean with Mr. L. S. Frankenheimer.

Letter, Telephone,

Account to be charged in Ledger, Bamberger DeLamar Gold Mines Company

Examination to be made of, do.

Where located, 25 Broad Street, New York.

Nature of work, Transcripts of ledger accounts - same character of work we did before.

Probable length of time, Two or three days.

Number and class of Accountants required, One Class "B".

Rates, $25.00 per day.

Remarks,

Ledger Folio,

By, T. B. Dean.
HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 454

NEW YORK Office, February 3, 1903.

Client: H. S. Thompson,
Address: Hotel Marie Antoinette, 66 Street and Broadway, New York.
Conference: with Mr. Dixcy at the Hotel.
Letter:
Telephone:
Account to be charged in Ledger: H. S. Thompson.
Examination to be made of:
Where located: 66 Street and Broadway.
Nature of work: Installation of a system of accounting for the Hotel Marie Antoinette.
Probable length of time:
Number and class of Accountants required: One Class "B" or "C".
Rates: $200 - Flat Fee.
Remarks: We are requested to procure the books for the Hotel, and are limited to $25.00.

Ledger Folio,
Noted: (For use of New York Office only.)

By, T. B. Dixcy.

Address,          #410 - 412 Olive Street, St. Louis, Missouri.

Conference,       Mr. J. H. Smith and Mr. D. C. Morris.

Letter,           

Telephone,        

Account to be charged in Ledger,       A. G. Edwards & Sons.

Examination to be made of,            Books and records of A. G. Edwards & Sons, and

Where located,      #410 - 412 Olive Street, St. Louis, Missouri.

Nature of work,     Audit for one year, and preparation of necessary state-
                                      ments and report, and any further investigation back of that period
                                      that may be desirable.

Probable length of time,    Not stated.

Number and class of Accountants required,     Mr. Ludlam and about three assistants.

Rates,             Mr. Ludlam $50.00 per day, and $25.00 and $15.00 per day.

Remarks,           Report should contain any suggestions that may be noted
                                      in the manner of keeping the accounts.

Ledger Folio,       

Noted: (For use of New York Office only.)

By,               D. C. Morris.
Address, Chicago, Illinois.
Conference, Mr. Parke.
Letter, 
Telephone, 
Account to be charged in Ledger, C. R. I. & P. Ry. Co.
Examination to be made of, Construction Accounts, St. L. K. C. & C. R.R. Co. and Gasconade Construction Company, XXXXXXXXXXXX.
Where located, Chicago, Illinois
Probable length of time, one week
Number and class of Accountants required, one class "B" or "C".
Rates, $25.00 and $15.00 per day.
Remarks, Mr. Stevenson is to let us know in a few days when he desires this work started.

Ledger Folio,
By, F. K. P.

Noted: (For use of New York Office only.)
Form No. 113.

HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 451

Client, Theodore W. Myers & Son, (large stock brokers)
Address, 20 New Street, New York.
Conference, Mr. T. W. Myers and Mr. Sells, at Mr. Myers' office.
Letter, 
Telephone, 
Account to be charged in Ledger, Theodore W. Myers & Son.

Examination to be made of,
Where located, 20 New Street, New York.
Nature of work, Court securities at the close of business February 23, 1903, with Mr. Myers in person.

Probable length of time, Two or three days.
Number and class of Accountants required, One Class "A" or Grade One, Class "B".
Rates, $25.00 per day.

Remarks, Mr. Myers would like to have had Mr. Sells take up this work this (Saturday) afternoon, January 31, but on account of the notice being so short, Mr. Myers said he would make a definite engagement with us to do this work at the end of February. He wants someone who will make suggestions for his system, as well as to assist him in making the check at the end of the month. He doesn't think that there is anything wrong, but he feels that he would be better protected if he had someone from our place assisting him. He is an old personal friend of Mr. Haskins. If we do this work satisfactorily, and can make some suggestions in regard to his system, he may want us at the end of every month.

Ledger Folio, 
Noted: (For use of New York Office only.) By, E. W. S.

Address, Paterson, New Jersey.

Conference, Mr. Searing, Mr. Sells and Mr. Dixcy, at this office.

Letter, . . .

Telephone, . . .

Account to be charged in Ledger, Passaic Steel Company.

Examination to be made of, assets and liabilities, as of February 1, of the

Passaic Steel Company, etc., see below.

Where located, Paterson, New Jersey.

Nature of work: 1 - supervision of inventory to be taken immediately.

2 - verification of assets and liabilities February 1.

3 Introduction of system of accounts, and general organization of material and supply and cost accounts.

Probable length of time, 1 - few days; 2 - two weeks; 3 - three months.

Number and class of Accountants required, One Class "B" and an assistant.

Rates $25.00 and $15.00 - probable maximum $4,000.00. Render bills monthly.

Remarks, The engagement suggested by Mr. Dixcy, when he called at the

Passaic Rolling Mill Company, is now desired. A letter will be written by Mr. Searing confirming this. In the meantime, we should proceed with the work.

SEE INQUIRY BLANK #52, ATTACHED.

By, E. W. S.

Ledger Folio, . . .

Noted: (For use of New York Office only.)
Inquiry made by, F. F. Searing and A. C. Fairchild.

Address, Paterson, N. J.

Conference, Mr. Dixcy at the office of the Passaic Rolling Mill Company.

Letter, 

Telephone, 

Examination to be made of, 

Where located, 

Nature of work, Installation of a new accounting and cost system for the Passaic Steel Company.

Probable length of time, Three months.

Number and class of Accountants required, One Class "B" and an assistant.

Rates quoted, Regular with a probable maximum of $4,000.00.

Account to be charged in Ledger, Passaic Steel Company.

Remarks. The Passaic Steel Company is about to take over the business of the Passaic Rolling Mill Company, one of the largest six manufactories of structural iron and steel in the country. The Passaic Steel Company will be capitalized for $5,000,000.00 of stock with an authorized bond issue of $2,500,000.00, of which $2,000,000.00 will be issued immediately. We are asked to install a complete accounting and cost system for their works. Our conference with Messrs. Searing and Fairchild was very satisfactory, and both expressed a decided opinion as to the desirability of the work, but wished to consult with another director of the new company before making a definite engagement; we should hear further from this matter by the early part of next week.

Register Folio, 

Noted: (For use of New York Office only.) 

By, T. B. DIXCY
Client, Bernard Wilson.

Address, The Powellton, #231 West 97th Street, New York.

Conference, with Mr. McCulloh.

Letter, 

Telephone, 

Account to be charged in Ledger, Bernard Wilson.

Examination to be made of, Bills, notes, etc.

Where located, The Powellton.

Nature of work, To verify the charges against Mr. Wilson as the borrower of certain moneys.

Probable length of time, one or two evenings.

Number and class of Accountants required, One — Class B.

Rates, $25.00 per day.

Remarks, Mr. Wilson is the borrower of certain moneys advanced as builders loans for the erection of the house known as the "Powellton", 97th Street and Broadway.

Ledger Folio, 

Noted: (For use of New York Office only.) 

By, J. S. McCulloh.
Client, John H. Paul,
Address, New York.
Conference, Through a second party – name not mentioned.
Letter,
Telephone,
Account to be charged in Ledger, John H. Paul.
Examination to be made of, Westcott Express Company.

Where located, New York.
Nature of work, See below.

Probable length of time, Five days.
Number and class of Accountants required, One Class "B" and an assistant.
Rates Regular – not mentioned.

Remarks, We are to verify the matters referred to in President A. T. Smith's letters of January 17 and 20 to Mr. Paul; also a letter from Mr. W. H. Hollister, of Kountze Brothers, to Mr. Paul, dated January 17; with full information in regard to the Westcott Express Company, showing also the amount of the interest or rental for real estate as a charge against the operations of the business. Attention is called to a mistake in these letters which gives the per cent of operating expenses slightly different from those shown in Haskins & Sells statement already rendered. With the papers handed us there was a copy of Haskins & Sells certificate of January 23, 1903, addressed to Mr. Hollister in regard to the Westcott Express Company. A full report on all of these matters is desired at the earliest possible date, to be addressed to Mr. Paul and given to Mr. Sells for personal delivery. We want to show in our statement the net earnings as well as the gross for the period that the Company shows gross earnings (year 1902), as shown by the statement made in pen enclosed with the papers.

Ledger Folio,

Noted: (For use of New York Office only.)

By, E.W.S.

Address, Franklin Square, New York.

Conference, To-day with Mr. Sells.

Letter,

Telephone,

Account to be charged in Ledger, Estate of Benj. Haxtun; H. S. Harper, Executor.

Examination to be made of, affairs relative to the estate

Where located, New York.

Nature of work, Writing up the books etc., same as heretofore.

Probable length of time, Work done at intervals as Mr. Harper requests.

Number and class of Accountants required, One Class B or C.

Rates, $15 per day.

Remarks, Mr. Harper called upon Mr. Sells to-day. Mr. Benj. Haxtun, his father-in-law, died on the 14th of January 1903, and he desires bill to be sent to him (Mr Harper) for work done up to that time, and he desires to make a new engagement now and have a letter written to him quoting rates, which are the same as heretofore.

Mr. Harper will notify us when inventory is made with which to open new books.

This is a continuation of Engagement 362.

Ledger Folio,

Noted: (For use of New York Office only.)

By, E.W.S.
Client, Paterson, New Jersey.

Conference, Mr. Dixcy at Paterson, with Mr. F. F. Searing.


Account to be charged in Ledger, As before.

Where located,

Nature of work, Indication of necessary journal entries to close the books of the Passaic Rolling Mill Company, and open those of the Passaic Steel Company.

Probable length of time,

Number and class of Accountants required,

Rates, Fee $50.00.

Remarks, The Passaic Rolling Mill Company is about to be merged into the Passaic Steel Company, and we were asked to indicate proper journal entries covering this transaction and opening the books of the new company; also the proper account to be set up and charged with the differences between the present capitalization of $2,000,000.00 and the new capitalization and bonded indebtedness of $7,000,000.00. We may later be required, on receipt of their trial balance of January 31, and other statements, to make a report giving the exact journal entries, with figures, necessary for the above purpose. This engagement is now completed, but bill should not be rendered pending a probable engagement with the Passaic Steel Company for installing an entire new accounting system.

Ledger Folio.

By, T. B. Dixcy.

Noted: (For use of New York Office only.)
Client, H. S. Thompson,

Address Office - 76 William Street - House, 171 West 71 Street, New York.

Conference Mr. Thompson and Mr. Dixcy in this office.

Letter,Telephone,

Account to be charged in Ledger, H. S. Thompson.

Examination to be made of, accounts of the Hotel Marie Antoinette.

Where located, Broadway and 66th Street, New York.

Nature of work, Preparation, for Mr. Thompson's information, of a balance sheet under date of January 29, 1903.

Probable length of time, Two days.

Number and class of Accountants required, One Class "C".

Rates, Fixed fee - $50.00.

Remarks. Mr. Thompson is the owner of the new addition to the Hotel Marie Antoinette, and Mr. Keene desires to interest him in providing more capital for the Company. Mr. Thompson's decision will rest, to a large extent, on our balance sheet figures. We are not to prepare any income or profit and loss accounts.

Ledger Folio, Noted: (For use of New York Office only.) By, T. B. Dixcy.
Client, Lehigh Valley Railroad Company,

Address, 228 South Third Street, Philadelphia, Pennsylvania.

Conference, January 22 - Mr. Middleton and Mr. Sells at Company's office in New York.

Telegram 26th inst - Mr. J.A. Middleton, Second Vice President requesting us to start work quickly as possible.

Account to be charged in Ledger, Lehigh Valley Railroad Company.

Examination to be made of, Accounts of the Lehigh Valley Railroad Company.


Nature of work, Audit for six months ended December 31, 1902 - counting securities, etc., etc.

Probable length of time, Not known

Number and class of Accountants required, One - Class 'B' - and probably two assistants.

Rates, regular - (See Below)

Remarks, Estimated cost, if no irregularities are developed, at $900.00 for the accountants' services, and $350.00 for expenses - total $1,250.00. In quoting rates, Mr. Sells mentioned our per diem rates, naming all three. Mr. Middleton said that he did not care about the rates, as it would not matter much to his Board.

Work to be commenced soon as possible.

(See Inquiry #47).

Ledger Folio,

Noted: (For use of New York Office only.)

By E.W.S.
Inquiry made by, J. A. Middleton, Assistant to President, Lehigh Valley R.R. Co.

Address, 26 Cortlandt Street, New York.

Conference, Mr. Middleton and Mr. Sells at the Company's office.

Telephone, Mr. Middleton's office this morning making engagement at three o'clock.

Examination to be made of, accounts of the Lehigh Valley Railroad Company.


Nature of work, Audit for six months ended December 31, 1902 - counting securities, etc., etc.

Probable length of time,

Number and class of Accountants required, One Class "B" and probably two assistants.

Rates quoted, $50, $25.00 and $15.00, and expenses (see below).

Account to be charged in Ledger, Lehigh Valley Railroad Company.

Remarks, Estimated cost, if no irregularities are developed, at $900.00 for the accountants' services, and $350.00 for expenses - total $1,250.00.

In quoting rates, Mr. Sells mentioned our per diem rates, naming all three. Mr. Middleton said that he did not care about the rates, as it would not matter much to his Board.

The matter is to come before the Board on Monday next, and if it is decided favorably they will telegraph us and we will be expected to begin the work within a few days thereafter, taking a reasonable time to arrange our forces so as to have men suitable to take up the work.
Client, Lehigh Valley Railroad Company,

Address, 228 South Third Street, Philadelphia, Pennsylvania.

Conference, January 22 - Mr. Middleton and Mr. Sells in New York.

Telegram 26th instant - Mr. J.A. Middleton, Second Vice President, requesting us to start work quickly as possible.

Account to be charged in Ledger, Lehigh Valley Railroad Company

Examination to be made of the accounting system.


Nature of work, Examination of the accounting system and report as to its efficiency, stating generally what is done now and making changes that would expedite the work and improve the accounting system.

Probable length of time, not known.

Number and class of Accountants required, One - Class "B".

Rates, Regular (See Below)

Remarks, Rates, exclusive of any work on our part to install the changes if any should be recommended, $1,000.00 to $1,500.00. If there is nothing to suggest in the way of improvements, we estimate the cost would be less than $1,000.00. To show details of improvements to be made, we estimate cost not to be more than $1,500.00. We are not to be held exactly to these sums, but in this neighborhood.

Work to be commenced soon as possible.

(See Inquiry Blank #48).

Ledger Folio,

Noted: (For use of New York Office only.)

By, E. W. S.
NEW YORK Office. January 22, 1903.

Inquiry made by, J. A. Middleton, Assistant to President, Lehigh Valley R.R. Co.

Address, 26 Cortlandt Street, New York.

Conference, Mr. Middleton and Mr. Sells at the Company's office.

Letter,

Telephone, Mr. Middleton's office this morning making engagement at three o'clock. Accounting system of the Lehigh Valley Railroad Company.


Nature of work, Examination of the accounting system and report as to its efficiency, stating generally what is done now and making changes that would expedite the work and improve the system.

Probable length of time,

Number and class of Accountants required, One Class "B".

Rates quoted, See below.

Account to be charged in Ledger, Lehigh Valley Railroad Company.

Remarks, Rates, exclusive of any work on our part to install the changes if any should be recommended, $1,000.00 to $1,500.00. If there is nothing to suggest in the way of improvements, we estimate the cost would be less than $1,000.00. To show details of improvements to be made, we estimate cost not to be more than $1,500.00. We are not to be held exactly to these sums, but in this neighborhood. The matter is to come before the Board on Monday next, and if it is decided favorably they will telegraph us.

Register Folio,

Noted: (For use of New York Office only.)

By, E.W.S.
Client, E. Clarence Jones & Company,

Address, #1 Nassau Street, New York.

Conference, 

Letter, 

Telephone, Mr. Nicoll

Account to be charged in Ledger, E. Clarence Jones & Company

Examination to be made of, E. Clarence Jones & Company

Where located, #1 Nassau Street, New York.

Nature of work, Audit for one year to February 1, 1903.

Probable length of time, ten days.

Number and class of Accountants required, One - Class "B" - and an assistant.

Rates, regular.

Remarks, Mr. Nicoll stated that Mr. Jones must have a statement by Monday, February 2, and requested that we take up the matter immediately. In Mr. D. C. Morris' conversation with Mr. Jones, no rates were mentioned. Last year, by special arrangement, we charged Mr. Jones $15.00 for Mr. Morris' services. However, Mr. Ludlam states that we should charge our regular rates, and if any objection to our bill is raised by Mr. Jones, the matter will have to be settled afterwards.

(See Inquiry Blank #40)

Ledger Folio, 

Noted: (For use at New York Office only.)

By, H. B. C.
MEMORANDUM

The following note under date of June 5th, 1903, was addressed to Mr. Dixey by Mr. Thomas B. Dean:

"Mr. Nichol of E. J. Jones & Company requested that we should audit their Philadelphia office next month at the same time the New York office audit is made."

F. S., Jr.

NEW YORK,
June 9, 1903.
Inquiry made by,  E. Clarence Jones & Company,

Address,  2 Nassau Street, New York.

Conference,  Personal conference - Mr. Jones and Mr. D. C. Morris.

Letter,  

Telephone,  

Examination to be made of,  E. Clarence Jones & Company.

Where located,  2 Nassau Street, New York.

Nature of work,  Audit for one year to February 1, 1903.

Probable length of time,  10 days or two weeks.

Number and class of Accountants required,  One Class "B" and an assistant.

Rates quoted,  Regular.

Account to be charged in Ledger,  E. Clarence Jones & Company.

Remarks,  Mr. Jones will probably communicate with us at the end of the month. He wants us to consider very carefully who would be the best man to place in charge of the work. He expressed a desire to have Mr. D. C. Morris, but Mr. Morris told Mr. Jones that he would be unable to do it as he was located in St. Louis.
Client: S. D. Coykendall.

Address: Rondout, New York.

Conference: Mr. Dixcy at Mr. Coykendall's office.

Nature of work: Installation of proper accounting and operating systems for Mr. Coykendall's steamboat interests.

Probable length of time: unknown and unrestricted.

Number and class of Accountants required: One Class "A" or "B" and possibly assistants.

Remarks: Mr. Coykendall owns four steamboat properties and proposes to incorporate a new company which shall take over all the property and interests of the old companies by purchase, giving in payment bonds and stock of the new company. It is not desired that we should make any examination of the operations of the old companies, in the past, or any further examination of their present condition than will assist Mr. Coykendall in arriving at a basis for the capitalization of his new company. It will not be necessary to render any balance sheets of the old companies. Our work will be confined principally to devising and installing a new system for the new company, and Mr. Coykendall stated expressly, that he desired us to take all the time necessary for preliminary investigation and otherwise, in order to give him a system as up-to-date and perfect as possible. The work is to be started at our convenience, but should be taken up as soon as suitable arrangements can be made.

By, T. B. Dixcy.
MEMORANDUM RELATIVE TO ENGAGEMENT #441.
CORNELL STEAMBOAT COMPANY.

Conference with Mr. S. D. Coykendall, Mr. Edward Coykendall, and Mr. T. B. Dixcy, Saturday, December 5, 1903.

It was decided that the original plan of consolidating all Mr. Coykendall's steamboat interests should be abandoned; that the Cornell Steamboat Company should be considered, as the operating Company and all sub Companies operated precisely as if leased to the Cornell Steamboat Company, and their earnings taken in on the books of that Company, although no lease will actually exist at that time. Mr. Coykendall may later determine to carry out his original plan or some modification of it, but for the present it is not under consideration.

It was also decided that the end of the fiscal year should be changed from January 31 to February 28. The operations of the current fiscal year thus including thirteen months, and the new books will be opened under our system as of March 1, 1904. Under this arrangement the books of the said Companies will carry only asset and liability accounts hereafter. All operations being taken in on the books of the Cornell Steamboat Company, which may also take over the current assets and liabilities of the sub Companies on February 1 next; though this has not been absolutely determined.

The property accounts and the capital stock account of the Cornell Steamboat Company will remain unchanged. This agreement modifies and supersedes Mr. Edward Coykendall's letter to us of November 30, 1903.

T.B.D.

NEW YORK, December 7, 1903.
HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 440

NEW YORK Office, January 27, 1903.

Client, Committee on Commissions - New York Stock Exchange.

Address, New York.

Conference, January 26, 1903, Mr. Sells with Mr. A. E. Goodhart of P. J. Goodhart & Company.

Letter,

Telephone, January 27, Mr. A. E. Goodhart.

Account to be charged in Ledger, William McClure, Secretary New York Stock Exchange.

Examination to be made of the affairs of one of the members of the Stock Exchange.

Where located, New York.

Nature of work, Special investigation.

Probable length of time, Not known.

Number and class of Accountants required, Not known - probably one - Class 'B'.

Rates, $50.00, $25.00 and $15.00.

Remarks, Our accountant is to report to Mr. A. E. Goodhart of Messrs. P. J. Goodhart & Company, who will take him before the Committee on Commissions and explain to him exactly the nature of the work they desire done, the work to be commenced within three or four days. Mr. A. E. Goodhart said he would be responsible for the payment of the bill.

Ledger Folio,

Noted: (For use of New York Office only.)

By, E. W. S.

(See Inquiry Blank #51).
NEW YORK Office January 26, 1903.

Inquiry made by, Mr. Albert Goodhart, of P. J. Goodhart & Company,

Address, 57 Broadway, New York.

Conference, Mr. Goodhart with Mr. Sells in this office.

Examination to be made of, affairs of one of the members of the Stock Exchange.

Where located, not known.

Nature of work, special investigation.

Probable length of time, not known.

Number and class of Accountants required, not known.

Rates quoted, $25.00 and $15.00 and $50.00 for consultation if necessary.

Account to be charged in Ledger, not known.

Remarks: Mr. Goodhart is a member of the Stock Exchange and a member of the Committee on Commissions. He called to inquire if we had a man who could make an investigation of the affairs of one of the members of the Stock Exchange. They have in their possession, checks and other data that could be used in making an investigation, and it is possible that books now in Court in a reference case could be seen to facilitate the investigation.

Mr. Goodhart said this would bring us before a number of the Stock Exchange houses, and he thought it would be to our advantage to have the engagement. He said he would report back to his Committee, and in a few days, if it is desired to have the work done, he will let us know.

Noted: (For use of New York Office only.)

By, E. W. S.
Client, Central of Georgia Railway Company and Ocean Steamship Company.

Address, Savannah, Georgia.

Conference,  

Letter,  

Telephone,  

Account to be charged in Ledger,  

Examination to be made of, the accounts of the two companies for the six months ended December 31, 1902.

Where located, Savannah, Georgia.

Nature of work, regular semi-annual audit.

Probable length of time, ten days or two weeks.

Number and class of Accountants required, One - "B" or "C" - and probably one assistant.

Rates, Regular - as heretofore.

Remarks, Mr. W. D. Beymer, Auditor, advised us that the accounts would be ready after January 26, 1903, and they would like to have us take up the matter as soon thereafter as possible.

Ledger Folio,

Noted: (For use of New York Office only.)

By, H. B. C.
WESTCOTT EXPRESS COMPANY, (W. H. Hollister, Treasurer)

38 East 42 Street, New York. Mr. Hollister, 120 Broadway, N.Y.

Certificate as to operations of Westcott Express Company for year ended January 31, 1902.

Fee, $25.00.

Mr. Hollister telephoned to Mr. Dean yesterday morning and asked if he would send a certificate over to him relating to the operations of the Company for the year ended January 31, 1902.

Ledger Folio,

By, T. B. Dean.

Noted: (For use of New York Office only.)
Client, Degnon-McLean Contracting Company.

Address, Park Row Building, New York.

Conference, with Mr. Conant.

Letter,

Telephone,

Account to be charged in Ledger, Degnon-McLean Contracting Company.

Examination to be made of, do.

Where located, Park Row, New York.

Nature of work, Regular Audit—year to December 31, 1902.

Probable length of time,

Number and class of Accountants required,

Rates, Regular.

Remarks, Mr. Conant called to look over last year's statement, and Mr. A. J. Hayward, Assistant Secretary, said they would want their books audited to December 31, 1902.

Any day, soon after February 7th, will be most convenient for them.

Ledger Folio,

Noted: (For use of New York Office only.)

By, L. H. C.
Inquiry made by Mr. Howard Mansfield, of Lord, Day & Lord.

Address, 49 Wall Street, New York.

Conference, Mr. Mansfield and Mr. Haskins.

Letter, Telephone,

Examination to be made of, See memorandum.

Where located,

Nature of work, Act as director of the Pontiac, Oxford & Northern Railroad Company.

Probable length of time,

Number and class of Accountants required,

Rates quoted,

Account to be charged in Ledger, Mr. Stone, Mr. Mansfield's client.

Remarks, See attached memorandum.

Register Folio, By, C.W.H.

Noted: (For use of New York Office only.)
Client, Mr. Howard Mansfield, Attorney, of Lord, Day & Lord.

Address, 49 Wall Street, New York.

Conference, Mr. Mansfield with Mr. Sells.

Letter, —

Telephone, —

Account to be charged in Ledger, Mr. Stone, Mr. Mansfield's client.

Examination to be made of, Pontiac, Oxford & Northern Railroad Company.

Where located, Pontiac, Michigan.

Nature of work, See memorandum below.

Probable length of time, —

Number and class of Accountants required, Mr. Sells

Rates, —

Remarks, Mr. Sells called on Mr. Mansfield today and was requested to succeed Mr. Haskins in the matter of directorship and necessary attention to the P. O. & N. R. R. Co. Mr. Mansfield stated that he would want Mr. Sells to work as far as possible with Mr. Hugh Porter, the president, who in every way was unsatisfactory to them, but who was in control. I am to attend the meeting of directors when elected, after conference with Mr. Mansfield and the other director selected by them — Mr. Barbour the associate director comprising the two to represent Mr. Stone's interests. After getting in touch with the situation, Mr. Sells is to go to Michigan and go over the road to see the situation generally with a view to improving its condition if possible. It is hoped that it can be arranged to have the Company's accounts regularly examined and all matters gone into fully. Five shares of the stock of the Company is to be put in the name of E. W. Sells to qualify him as a director.

The charge for our services is against Mr. Stone, the client of Messrs. Lord, Day & Lord, of which firm Mr. Howard Mansfield is a member...

Noted: (For use of New York Office only.)

By, E. W. S.
Memorandum of interview with Mr. Howard Mansfield, of the law firm of Lord, Day & Lord, 49 Wall Street, New York:

Mr. Mansfield desires my acceptance of an offer of a position as director of the Pontiac, Oxford & Northern Railroad Company of Michigan, to represent his client, Mr. Stone. Mr. Mansfield has the privilege of naming two directors. The other one to represent his client will be Mr. William R. Barbour, of Barbour, Hare & Holter. The interest of Mr. Mansfield's client was acquired as follows:

Mr. Joseph H. Hale died some years ago; he was the owner and founder of the Joseph P. Hale piano business. The estate of Joseph P. Hale has as executors Mrs. Hale and Mr. Derbervoise. There were two daughters - Mrs. Demorest, who died and left two sons, and Mrs. Stone, also dead, who leaves a husband and two children. The husband is Mr. Mansfield's client.

The estate of Joseph P. Hale has been managed entirely by Mr. Hugh Porter, of 35 Nassau Street, who seems to be counsel for everybody interested, except Mr. Stone.

Mr. Mansfield said that they had made a move for the removal of the executors, claiming that the estate had been mismanaged by Hugh Porter, and that certain references were held, and that finally, in June, 1902, a settlement was made with Mr. Porter, by which he turned over a certain amount of cash and agreed to turn over before January 5, 1903, the balance, or $280,000., in cash or $400,000.00 in stock of the Pontiac, Oxford & Northern Railroad Company. If he elected to turn over the stock, Mr. Stone would be given a representation of two directors on the Board. Mr. Stone or his counsel, Mr. Mansfield, must notify Mr. Porter before December 15, the names of the nominees for directors.
I consented to have my name used and agreed to give the business of the railroad company such attention as it required, working, particularly with Mr. Barbour, in order that the property should be properly administered.

When the matter is finally arranged, Mr. Mansfield will agree with me as to the proper compensation to be paid me for my service and interest in the matter, this compensation to be paid by Mr. Mansfield for his client, Mr. Stone. Any examination, of course, that the directors might determine to have made through our influence as directors, would be the business of the railroad company to inaugurate and pay for.

Mr. Mansfield is an old and respected friend of mine, having been the personal counsel for Gen. Winslow and Gen. Porter, from the West Shore & North River Construction Company days when I was connected with the West Shore Road, and he is the personal friend of Gen. Winslow and Gen. Porter.

C.W.H.

NEW YORK, December 5, 1902.
Client, Mr. Howard Mansfield, Attorney, of Lord, Day & Lord.

Address, 49 Wall Street, New York.

Conference, Mr. Mansfield with Mr. Sells.

Letter, ________________

Telephone, ________________

Account to be charged in Ledger, Mr. Stone, Mr. Mansfield's client.

Examination to be made of, Pontiac, Oxford & Northern Railroad Company.

Where located, Pontiac, Michigan.

Nature of work, See memorandum below.

Probable length of time, ________________

Number and class of Accountants required, Mr. Sells

Rates, ________________

Remarks, Mr. Sells called on Mr. Mansfield today and was requested to succeed Mr. Haskins in the matter of directorship and necessary attention to the P. O. & N. R. R. Co. Mr. Mansfield stated that he would want Mr. Sells to work as far as possible with Mr. Hugh Porter, the president, who in every way was unsatisfactory to them, but who was in control. I am to attend the meeting of directors when elected, after conference with Mr. Mansfield and the other director selected by them - Mr. Barbour the associate director comprising the two to represent Mr. Stone's interests. After getting in touch with the situation, Mr. Sells is to go to Michigan and go over the road to see the situation generally with a view to improving its condition if possible. It is hoped that it can be arranged to have the Company's accounts regularly examined and all matters gone into fully. Five shares of the stock of the Company is to be put in the name of E. W. Sells to qualify him as a director.

The charge for our services is against Mr. Stone, the client of Messrs. Lord, Day & Lord, of which firm Mr. Howard Mansfield is a member.

Ledger Folio, ________________

Noted: (For use of New York Office only.)

By, E. W. S.
Inquiry made by, Mr. Howard Mansfield, of Lord, Day & Lord.

Address, 49 Wall Street, New York.

Conference, Mr. Mansfield and Mr. Haskins.

Letter, Telephone, Examination to be made of, See memorandum.

Where located, Nature of work, Act as director of the Pontiac, Oxford & Northern Railroad Company.

Probable length of time, Number and class of Accountants required, Rates quoted, Account to be charged in Ledger, Mr. Stone, Mr. Mansfield's client.

Remarks, See attached memorandum.

Register Folio,

Noted: (For use of New York Office only.) By, C.W.H.
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I consented to have my name used and agreed to give the business of the railroad company such attention as it required, working, particularly with Mr. Barbour, in order that the property should be properly administered.

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Mr. Mansfield is an old and respected friend of mine, having been the personal counsel for Gen. Winslow and Gen. Porter, from the West Shore & North River Construction Company days when I was connected with the West Shore Road, and he is the personal friend of Gen. Winslow and Gen. Porter.

C.W.H.

NEW YORK, December 5, 1902.
I called on Hugh Porter, in company with Mr. Barbour, and met Messrs. Porter and O'Brien. Mr. Barbour requested to see the information, data and entries with regard to the $17,500.00 item, and also list of the floating debt at the latest date.

Mr. Barbour also inquired when Mr. Sells was to be elected Director, in accordance with the arrangement previously made. Mr. Porter referred Mr. Barbour to Mr. O'Brien in the matter of the information from the books. Mr. O'Brien said that the $17,500.00 item would be ready for explanation on Wednesday next, and the other matter as soon as he could prepare it.

Mr. Porter said that he was going to be away about a week, and upon his return he would call a meeting to elect Mr. Sells Director.

E. W. S.

NEW YORK,
May 25, 1903.
Client: The Morris European and American Express Company, Ltd.

Address: 18 and 20 Broadway, New York.

Conference: Mr. Edward A. Taft, of Adams Express Company; introduced to Mr. B. W. Rowe, Treasurer, Adams Express Company, and also to Mr. Edward Letter Weinacht, V. P. and General Manager of M. E. & A. Express Company.

Telephone,

Account to be charged in Ledger: Morris European and American Express Company, Ltd.

Examination to be made of: books of the above Company.

Where located: 18 and 20 Broadway, New York.

Nature of work: Special examination.

Probable length of time: One man could probably do this work within a week; work to begin immediately; first of next week.

Number and class of Accountants required: One Class "B" and an assistant.

Rates: Nothing said — regular rates were quoted when inquiry was made.

Remarks: When ready to begin work inquire for Mr. Weinacht at 18 Broadway. See attached memorandum and statement.

Ledger Folio,

Noted: (For use of New York Office only.)

By, E. W. S.
MORRIS EUROPEAN & AMERICAN EXPRESS COMPANY, Ltd.:

Examination is to be made to verify the attached statement of assets and liabilities of December 1, 1902, and to establish the condition of these accounts on December 19, 1902, especially for the items marked "A" on the attached memorandum, showing the date, present book value of the accounts and estimated market value. It is said that about one third of some of these assets should be charged off on account of being old. It is not necessary to set out in detail the 25c and 75c items running back over several years, but such, if there be any, should be grouped by years and thrown in a classification indicating the amount in volume of small items.

In making this examination, some attention must be given to the question of the system of accounts, to pass upon the efficiency thereof.

Mr. Taft said they would like to have a classification of the accounts that would show on the cash book, in columns for that purpose, and probably according to the loose leaf system, the various sources of income and outgo, or receipts and disbursements, so that it might be added daily, weekly, or monthly, similar to the system and classification in use in the Adams Express Company's office, which can probably be seen by inquiring of Mr. Rowe, the treasurer.

We are required also to pass upon the qualifications of the clerk engaged upon the work, and to say whether or not he is adapted to the requirements; if he is not, we are to make a suggestion for someone to take charge of the accounts.

January 23, 1903.

F. W. S.
THE MORRIS EUROPEAN AND AMERICAN EXPRESS CO., LTD.

New York, December 1st, 1902.

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**ASSETS**

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<tr>
<th>Description</th>
<th>Amount</th>
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<tr>
<td>Value of business</td>
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<tr>
<td>Cash in Seaboard National Bank</td>
<td>3,213.16</td>
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<tr>
<td>Cash in Office</td>
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<td>Accounts Receivable, Inward Misc.</td>
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<td>&quot; Italian</td>
<td>1,756.53</td>
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<tr>
<td>&quot; Outward &quot;</td>
<td>2,386.44</td>
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<tr>
<td>&quot; Ledger</td>
<td>19,552.52</td>
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<tr>
<td>Fixtures, Stationery etc., 18 Broadway &amp; 1 Water St.</td>
<td>3,500.00</td>
</tr>
<tr>
<td>Havre Office Fixtures, business etc.</td>
<td>5,000.00</td>
</tr>
<tr>
<td>Value of business O.G. Hempstead &amp; Co.</td>
<td>10,000.00</td>
</tr>
<tr>
<td>&quot; Merchants European Ex. Co.</td>
<td>5,000.00</td>
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<tr>
<td></td>
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**LIABILITIES**

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<th>Description</th>
<th>Amount</th>
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<td>Stock Account</td>
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<tr>
<td>Accounts payable</td>
<td>11,293.65</td>
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<tr>
<td></td>
<td><strong>61,293.65</strong></td>
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</table>
Inquiry made by, Mr. Taft, of Adams Express Company.

Address, 59 Broadway, New York.

Conference, Mr. Taft, Mr. Dixcy and another official to whom Mr. Dixcy was not introduced.

Letter, Examination to be made of, certain accounts of a company or business in which the Express Company is apparently about to acquire an interest.

Where located, Not informed.

Nature of work, Not indicated except as above.

Probable length of time, Unknown.

Number and class of Accountants required, Probably one Class "B" and assistant.

Rates quoted, Regular.

Account to be charged in Ledger, Remarks, This is evidently a matter to be considered "very confidential" as the greatest caution was exercised in discussing it. We were asked for references and Mr. Taft was much pleased on learning that we did not disclose the names of our clients. He said that it made him feel very secure in dealing with us. They will communicate with us further in a few days.

Remarks, This is evidently a matter to be considered "very confidential" as the greatest caution was exercised in discussing it. We were asked for references and Mr. Taft was much pleased on learning that we did not disclose the names of our clients. He said that it made him feel very secure in dealing with us. They will communicate with us further in a few days.

Register Folio, 

Noted: (For use of New York Office only.)

By T. B. Dixcy.
ST. LOUIS Office, January 20, 1903.

Client, Mr. Chas. F. Bates.

Address, Room #510 Security Building, St. Louis, Missouri.

Conference, with Mr. C. F. Bates January 19, 1903.

Letter, Telephone, Account to be charged in Ledger, Merchants Express Company.

Examination to be made of the books of the Merchants Express Company.

Where located, #614 South Sixth Street, St. Louis, Missouri.

Nature of work, Audit of the books and accounts from July 1, 1901 to December 31, 1902, and preparation of report, also to devise a simpler method of keeping the accounts.

Probable length of time, No estimate given, but was told we would finish work as soon as possible.

Number and class of Accountants required, One, and if necessary, an assistant.

Rates, $25.00 and $15.00 per day.

Remarks, The present method of keeping the accounts was devised by the Baker - Vawter Company, and it is claimed that it requires them to do the same work twice in some instances, and they wish us to give them a simpler system. It is also believed that there are loop-holes in present system by which the Company is losing money. It is stated that the Accounts Receivable have not been balanced since July 1, 1901.

Ledger Folio, By, D. C. Morris.

Noted: (For use of New York Office only.)
Client: Erie Railroad Company,
Address: 21 Cortlandt Street, New York.
Conference:
Letter: January 20, 1903.
Telephone,
Account to be charged in Ledger, Erie Railroad Company.
Examination to be made of, certain accounts of the Erie Railroad Company.
Where located, New York.
Nature of work, Count and list all the securities in possession of all the companies on the last day of January and December 31.
Probable length of time, Two or three days.
Number and class of Accountants required, One Class "B" and an assistant.
Rates: Estimated cost $200.00. This is in addition to our regular audit at end of fiscal year.
Remarks: In accordance with the attached copy of letter from Mr. F. D. Underwood, President of the Erie Railroad Company, Mr. Sells called on Mr. Richardson this morning and arranged to count and list all the securities, but not the cash and bank balances, in the possession of all the companies on the last day of January and December 31; to be checked back by the records so as to determine the amount on hand December 31, as well as January 31.
The second vice-president, Mr. Middleton, retired on January 1, and the assistant secretary, who had authority to transfer securities, retires on the first of February. Separate statements for the two dates should be made, the one of December 31 to be compared with the balance sheet of the companies on that date. When prepared, if there is a difference, Mr. Richardson should be conferred with as to the desirability of checking further.

Ledger Folio, Noted: (For use of New York Office only.)

By, E.W.S.
NEW YORK Office, January 30, 1903.

Client, American Express Company.

Address, 65 Broadway, New York City.

Conference, Letter, January 19, 1903.

Telephone,

Account to be charged in Ledger, American Express Company.

Examination to be made of Accounts of Treasurer of Company, from February 28 to December 31, 1902, and Books of London and Paris offices for purpose of verifying balance sheets reported by those offices, as of December 31, 1902.

Where located, New York, London, 3 Waterloo Place and 84 Queen Street Paris, 11 Rue Scribe.

Nature of work: Indicated above.

Probable length of time,

Number and class of Accountants required,

Rates, Regular

Remarks, Work to be taken up as soon as possible.

Ledger Folio, Noted: (For use of New York Office only.)

By, T. B. Dixcy.

Address, 31 East Houston Street, New York.

Account to be charged in Ledger, As above.

Examination to be made of, Books for the year ending December 31, 1902.

Nature of work, Indicated above

Number and class of Accountants required, One, Class B or C, and an assistant.

Rates, $250.00

By, T. B. Dixcy.
Client, Edmund & James Hyde Young, as Attorneys.

Address, Farmers & Manufacturers' Bank Building, Poughkeepsie.

Conference, 

Letter, January 19, 1903.

Telephone, 

Account to be charged in Ledger, As above.

Examination to be made of, Accounts of Edmund and James Hyde Young, as Attorneys.

Where located, Poughkeepsie

Nature of work, Indicated above.

Probable length of time, One day in Poughkeepsie, balance of work can be done at our offices.

Number and class of Accountants required, One, Class B or C.

Rates, $150.00 (by Mr. Conant.)

Remarks, We are to make audit for year ended December 31, 1902 and submit Comparative Balance Sheet, Income Account and Capital Accounts, but such an exhaustive examination as we made last year is not required nor expected.

Ledger Folio, 

Noted: (For use of New York Office only.)

By, T. B. Dixcy.
Inquiry made by, James H. Young.

Address, Farmers & Manufacturers' Bank Building, Poughkeepsie

Conference, Mr. Conant and Mr. Dixcy.

Letter, 

Telephone, 

Examination to be made of Accounts of Edwin Young and James Hyde Young, as Attorneys, etc.

Where located, Poughkeepsie.

Nature of work, Indicated Above.

Probable length of time, One day in Poughkeepsie, balance of work can be done at our offices.

Number and class of Accountants required, One, Class B or C.

Rates quoted, By Mr. Conant, $150.00

Account to be charged in Ledger,

Remarks,

Register Folio, 

Noted: (For use of New York Office only.)

By,
Client, Joseph Hull,
Address, 104 Bay Street, East, Savannah, Georgia.
Conference, 
Letter, January 16, 1903 and previous correspondence.
Telephone, 
Account to be charged in Ledger, Joseph Hull.
Examination to be made of, accounts of Joseph Hull.
Where located, Savannah, Georgia.
Nature of work, Audit for year ended December 31, 1902.
Probable length of time, Ten days.
Number and class of Accountants required, One Class "B" and an assistant.
Rates, Regular per diem rates and subsistence expenses - no charge for traveling expenses.
Remarks, The accountant in charge of the work is to take up with Mr. Hull the matter of the payment of our last bill, and make arrangements with him for annual audits hereafter.

Ledger Folio, 
Noted: (For use of New York Office only.)

By, T. B. Dixcy.
HASKINS & SELLS,  
CERTIFIED PUBLIC ACCOUNTANTS.

FORM No. 113.

ENGAGEMENT BLANK No. 428

Chicago Office, January 17, 1903.

Client, Messrs. Otis, Wilson & Company, 
Address, Chicago.

Conference, Between Mr. Chapman of the Bond Department and Mr. Parke.

Letter,

Telephone,

Account to be charged in Ledger, Client.

Examination to be made of, the books and accounts of the Michigan City Gaslight Company.

Where located, Michigan City, Michigan.

Nature of work, (as below).

Probable length of time, One week to ten days.

Number and class of Accountants required, One class "B" and one class "D".

Rates, $25.00 and $15.00 per day.

Remarks, Client wants Income & Profit & Loss Account for from 3 to 5 years, provided it does not take too long to obtain the information; also would like to know what gas costs in holder and what it costs delivered; also net price of gas, proportion of operating expenses, output, meters, meter deposits, if any, and other general statistical information; also Construction value, as per books; analysis of Construction Account, if same can be had without too much time being given to the work. Man to leave here Monday morning at 10:30, Michigan Central, unless advised to the contrary. Mr. Chapman now in Michigan City figuring on bonding this proposition for $175,000.00. If he decides not to enter into the deal the engagement will be canceled.

Ledger Folio, 

By, F. K. P.

Noted: (For use of New York Office only.)
Chicago Office, January 17, 1903.

Client, Union Development Company, M. L. Cohn, Secretary and Treasurer.

Address, Continental National Bank Building, Chicago.

Conference, between Mr. Cohn and Mr. Parke.

Letter, 

Telephone, 

Account to be charged in Ledger, Union Development Company.

Examination to be made of, Books of Union Development Company and Union Development Company Syndicate.

Where located, Chicago.

Nature of work, Semi-annual audit.

Probable length of time, Indefinite.

Number and class of Accountants required, One Accountant.

Rates, $25.00 and $15.00 per day.

Remarks, Audits to be made about the first of January and June of each year upon advice from Mr. Cohn. This also contemplates the making of certificates showing the amount expended for development work.

Ledger Folio, 

Noted: (For use of New York Office only.) 

By, F. K. P.
HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 426

Chicago Office, January 17, 1903

Client, P. E. Werner, Akron, Ohio, and J. H. Gilbert, Pres. Metropolitan Trust and Savings Bank, Chicago.

Address, Trust and Savings Bank, Chicago.

Conference, between above named gentlemen and Mr. Parke.

Letter,

Telephone,

Account to be charged in Ledger, Clients.

Examination to be made of, Books and Accounts of E. R. Dumont, #305 Dearborn St. Chicago. Illinois.

Where located, Chicago, Illinois.

Nature of work, Audit for past year - Publishing House.

Probable length of time, Week or Ten days.

Number and class of Accountants required, One Accountant and One assistant.

Rates, $25.00 and $15.00 per day.

Remarks, See memorandum attached.

Ledger Folio,

Noted: (For use of New York Office only.)

By, F. K. P.
Messrs. Werner and Gilbert are on a Committee known as the Creditors' Committee who took over the assets of E. R. Dumont about the 1st of the year, under a contract, a copy of which is to be furnished us by Mr. Gilbert; Mr. Dumont having formally assigned.

Mr. Werner's interest amounts to $75,000.00 and Mr. Gilbert's $30,000.00, and in addition, other interests of which we were not advised. Mr. Gilbert will also furnish us with an inventory taken at the beginning of the period which we are to investigate.

After talking some time with these gentlemen, Mr. Gilbert left and Mr. Werner told us privately that he was under the impression that all was not as it should be with those concerned; that he was under the impression that funds had been diverted in some manner. The cashier, an honest man, was under the domination of Mr. Dumont and might have been persuaded to do things with the books that otherwise he would not have done. There was a contract between Mr. Dumont and one Quinn which would require very careful investigation, through which we might be able to trace the disposition of assets. He said we wanted to start our work as though something was wrong and work upon that basis. He also said Mr. Dumont was rather thin skinned and would have to be handled carefully, but our men were not to be influenced by this fact from making a rigid investigation. He also said that Mr. Gilbert was easy going and that we were to communicate confidentially with Mr. Werner anything that might transpire; that while the report, ostensibly, would be made to these gentlemen, at the same time, he desired us to furnish him with an advance copy.
MEMO, .... #2.

Mr. Werner left at once for New York where he will remain until Thursday of next week, after which he will be at Akron, where we can reach him by telephone or telegraph at any time.

Work is to commence Monday or Tuesday, as soon as we can have man available.

Mr. Parke is to call upon Mr. Gilbert for whatever documents and introductions are necessary.

Mr. Werner came to us with a letter of introduction from our Cleveland office.

F. K. P.
Inquiry made by, Mr. P. E. Werner, President, The Werner Company

Address, Akron, Ohio.

Conference,

Letter,

Telephone, Mr. Werner telephoned from Akron and talked with Mr. Brown

Examination to be made of, The accounts of Mr. DuMont, Publisher

Where located, Chicago, Illinois

Nature of work, Particulars not stated

Probable length of time,

Number and class of Accountants required,

Rates quoted, $25.00 per day for accountant and $15.00 for assistants and Expenses outside of office cities.

Account to be charged in Ledger,

Remarks, Mr. Werner was furnished with a letter of introduction to Mr. F. K. Parke, who was fully advised, by letter, of the inquiry.

Register Folio,

Noted: (For use of New York Office only.)

By, F. W. Brown.
Client: Atlantic Coast Line Railroad Company,
Address: Wilmington, N. C.

Letter, January 8, 1903.

Account to be charged in Ledger, Atlantic Coast Line Railroad Company.

Examination to be made of, do. including accounts of auxiliary companies kept in the Comptroller's office.

Where located, Wilmington, N. C.

Nature of work, Semi-annual audit for period ended December 31, 1902.

Probable length of time, Two weeks.

Number and class of Accountants required, One Class "B" and three assistants.

Rates, Agreed charge - $3,000.00 per annum.

Ledger Folio,

Noted: (For use of New York Office only.)

By, H. B. C.
MEMORANDUM

Atlantic Coast Line Railway Audit
December 31, 1902.

About the time this work commenced, there was a conference held in Wilmington; present - the officers of the Atlantic Coast Line and Mr. Sells and Mr. Stone, to pass upon the arrangement of the accounts, etc., for the use of the Atlantic Coast Line in the report for the Stock Exchange. The arrangement of the Balance Sheet, etc., was completed during the day, and handed to the officers of the Atlantic Coast Line, typewritten, the next day for their use. These figures related to the condition November 30, 1902; they were not audited or checked by us at that time. It is noticed in the Stock Exchange Report that two months' interest had accrued on the $35,000,000.00 issue of bonds, which was not taken up in the statement of liabilities.

E. W. S.

NEW YORK,
July 3, 1903.
Client, Mrs. J. P. Munn, Treasurer,
Address, 18 West 58 Street, New York.
Conference,
Letter,
Telephone, Mrs. Munn and Mr. Dean.
Account to be charged in Ledger, Mrs. J. P. Munn, Treasurer.
Examination to be made of, Treasurer's accounts of the School of Pedagogy of New York University.
Where located, New York Office.
Nature of work, Writing up the books and compiling report for the Treasurer.
Probable length of time, One day.
Number and class of Accountants required, One Class "B".
Rates, As heretofore.
Remarks,
Ledger Folio,
Noted: (For use of New York Office only.)
By, H. B. C.
Client, Mrs. J. P. Munn,
Address, 18 West 58 Street, New York.
Conference, 
Letter, 
Telephone, 
Account to be charged in Ledger, Mrs. J. P. Munn.
Examination to be made of, Treasurer's accounts of the Women's Auxiliary of the International Committee of Young Men's Christian Associations.
Where located, New York Office.
Nature of work, Verification of treasurer's accounts for year ended December 31, 1903.
Probable length of time, One day.
Number and class of Accountants required, One Class "B"
Rates, As heretofore.
Remarks, Mrs. Munn is the auditor of the Women's Auxiliary.

Ledger Folio, 
Noted: (For use of New York Office only.)

By, H. B. C.
Client: Quaker Oats, Limited.
Address: 6 & 8 Eastcheap Street, London, E. C.

Nature of work: Audit for one year ended December 31, 1902.

Probable length of time: Not known

Number and class of Accountants required: One "Class B" and assistant.

Rates: As agreed.

Remarks:

Ledger Folio, By, J. G.

Noted: (For use of New York Office only.)
ENGAGEMENT BLANK No. 421

NEW YORK Office, January 8, 1903.

Client, C. D. Halsey & Company,

Address, Mills Building, New York.

Conference, Mr. Dixcy at their office.

Letter,

Telephone,

Account to be charged in Ledger, C. D. Halsey & Company.

Examination to be made of, accounts of the Port Jervis Electric Light, Power, Gas & Railroad Company.

Where located, Port Jervis, New York.

Nature of work, Preparation of balance sheets as of December 31, 1901 and December 31, 1902, with income and profit and loss account for the year.

Probable length of time, four or five days — to be determined when the accounts are examined.

Number and class of Accountants required, one Class "B" or "C" and an assistant.

Rates, $25.00 and $15.00 with traveling and subsistence expenses.

Remarks, we are to push this work as rapidly as possible, and, on arrival, inspect the accounts with a view to determining the probable length of time to complete the work, the accountant in charge to immediately advise this office, and we will advise C. D. Halsey & Company.

This work is to be taken up immediately.

Ledger Folio,

Noted: (For use of New York Office only.)

By, T. B. Dixcy.
Client: Schinasi Brothers,

Address: 48 Broad Street, New York.

Conference, Letter, Telephone, Mr. Dean.

Account to be charged in Ledger, Schinasi Brothers,
Examination to be made of, do.

Where located, 48 Broad Street, New York.

Nature of work, Closing the books for the end of the year - December 31, 1902, and preparation of balance sheet and profit and loss account.

Probable length of time, One day.

Number and class of Accountants required, One - Class "B".

Rates, Regular.

Remarks,

Ledger Folio,

Noted: (For use of New York Office only.)

By, T.B. Dean.
Client, Wm. Loeffler, City Clerk,

Address, Chicago.

Conference, with Mr. A. E. King.

Letter,

Telephone,

Account to be charged in Ledger, American Insulated Wire & Cable Company.

Examination to be made of, Books of American Insulated Wire & Cable Company.

Where located, 147 Jefferson Street, Telephone "Monroe 1894"

Nature of work, Audit for the year 1902.

Probable length of time, Indefinite.

Number and class of Accountants required, One, class "B", or "C" or more if necessary.

Rates $25.00 and $15.00 per day.

Remarks, Our representative is to take this matter up as soon as possible and advise the gentleman at the Wire & Cable Company that they call in accordance with Mr. Loeffler's instructions.

Ledger Folio, By, F. K. P.

Noted: (For use of New York Office only.)
Client, F. X. Brandecker, City Collector.

Address, Chicago.

Conference, between Mr. Gosselin, Mr. Gleason and Mr. Parke.

Letter,

Telephone,

Account to be charged in Ledger, F. X. Brandecker, City Collector.

Examination to be made of, Special Assessment Accounts in the City Collector's Office.

Where located, Chicago.

Nature of work, Getting up some information about old special assessments carried uncollected by the City Collector's office.

Probable length of time, Two weeks.

Number and class of Accountants required, Two, class "D".

Rates, $15.00 per day.

Remarks,

This is some information the Comptroller has been after the City Collector about for a long time, and being unable to get it, he instructed Mr. Gosselin to employ men from us to assist the Collector in making it up. It is purely clerical work.

Ledger Folio,

Noted: (For use of New York Office only.)

By, F. K. P.
Client: Mr. H. Schlueter, Contractor.
Address: 537 Marquette Building, Chicago.
Conference: With Mr. Parke.

Account to be charged in Ledger: Client.
Examination to be made of: Client's books.

Where located: Chicago.
Nature of work: Audit for one year past and system of accounts.

Probable length of time: Indefinite.
Number and class of Accountants required: One, class "B".
Rates: $25.00 and $15.00 per day.

Remarks: Client has recently taken on a great deal of new work, including the erection of the Transportation Building at the St. Louis Exposition, which was contracted for at $700,000.00. His total business for the past year will aggregate $2,000,000.00, and has outgrown the books he has been keeping. He wants something that will show him the loss or gain on each contract he undertakes, which he also wants to balance with his general books. We are to take up this work whenever convenient; which will be when Mr. W. H. Baumann is at liberty. We are also to inform him when we have done about $300.00 worth of work so that he can figure on what it is going to cost, and give us further instructions about proceeding.

Ledger Folio,

Noted: (For use of New York Office only.)

By, F. K. P.
Chicago, November 28, 1903.

Mr. H. W. Schlueter,

204 Dearborn Street,

Chicago, Illinois.

Dear Sir:

This letter will confirm the verbal arrangement made between yourself and our Mr. Parke yesterday, to the effect that we will devise a simple and modern plan of accounting for your office, and reporting between your office and your various branches, to be installed by January 1st proximo, for the sum of Two Hundred and Fifty ($250.00) Dollars.

We will also audit your accounts thereafter for the further sum of Two Hundred and Fifty ($250.00) Dollars per annum.

Yours very truly,

(SIGNED) HASKINS & SELLS,

Certified Public Accountants.

(MEMO: This work is to be undertaken between now and January 1st, 1904, at our convenience.)
Client: Quaker Oats Company (of New Jersey).

Address: Chicago.

Conference: between Mr. R. Gordon and Mr. Parke.

Letter: 

Telephone: 

Account to be charged in Ledger: Client.

Examination to be made of: Books and Accounts Quaker Oats Co.

Where located: Chicago.

Nature of work: Semi annual audit.

Probable length of time: Indefinite.

Number and class of Accountants required: Indefinite.

Rates: To be fixed later.


Mr. Gordon will let us know later when to take up the work.

Ledger Folio: 

Noted: (For use of New York Office only.)

By: F. K. P.
Client, \hspace{1cm} United States Express Company.

Address, \hspace{1cm} 47-49 Broadway, New York.

Conference, Mr. E. T. Platt, Treasurer, with Mr. Haskins and Mr. Sells, at this office.

Letter, 

Telephone, 

Account to be charged in Ledger, United States Express Company.

Examination to be made of, do.

Where located, New York City.

Nature of work, Audit similar to that made of the American Express Company.

Probable length of time, Not known.

Number and class of Accountants required, One Class "B" and an assistant.

Rates, Letter to be written to the Company quoting rates and estimated cost.

Remarks, We are to begin work as soon as Mr. Platt advises us — probably Tuesday, January 6, 1903.

Ledger Folio,

Noted: (For use of New York Office only.)

By, E.W.S.
Memorandum to be attached to United States Express Company
Engagement.

Mr. E. T. Platt, Treasurer, of the United States Express
Company, called on Mr. Sells at 2:45 this afternoon, and advised him
that our letter and estimate (dated January 2, 1903) had been
submitted to his Board and refused by them as they considered that
an examination and audit would entail too great an expense. They
have arranged for a Committee of their directors to examine their
securities. Mr. Sells suggested to Mr. Platt that we offered an
opportunity to make the audit at our regular rates; and that we
would render a bill therefor on the completion of the work, and
agreed, in case our bill should not be satisfactory to their Board,
to accept a check for any amount they thought proper. Mr. Sells
thought by this means we might be able to make a lower estimate that
would still yield us a profit and eventually secure the annual
audit of the Company.

T.B. Dixcy.

New York,
February 10, 1903.
ST. LOUIS, Office, December 31, 1902.

Client, Allen-Wadley Lumber Company.

Address, Lincoln Trust Building, St. Louis, Missouri.

Conference, with Mr. C. G. Atkinson, Manager.

Letter, Telephone, - - -

Account to be charged in Ledger, Allen-Wadley Lumber Company.

Examination to be made of, The books and accounts of the Allen-Wadley Lumber Company, from September 1, 1902 to December 31, 1902.

Where located, St. Louis, Missouri.

Nature of work, Audit for four months ended December 31, 1902, and preparation of Balance Sheet December 31, 1902 and September 1, 1902, together with Income and Profit and Loss Accounts for period and necessary schedules. Not mentioned.

Probable length of time, Not mentioned.

Number and class of Accountants required, One accountant.

Rates, $25.00 and $15.00 per day.

Remarks, By, D. C. Morris.

Ledger Folio, Noted: (For use of New York Office only.)
ST. LOUIS Office, December 31, 1902

Client, Mercantile Trust Company,

Address, 8th & Locust St., St. Louis, Missouri.

Conference, with Mr. L. E. Anderson, Vice President.

Letter, 

Telephone, 

Account to be charged in Ledger, Malvern Realty Company,

Examination to be made of, The books and accounts of the Malvern Realty Company.

Where located, St. Louis, Missouri.

Nature of work, Audit of the books and accounts from period covered by our report of May 29, 1901 to latest date possible.

Probable length of time, Not stated.

Number and class of Accountants required, One, and if found necessary, an assistant.

Rates, $25.00 and $15.00 per day.

Remarks, 

Ledger Folio, 

Noted: (For use of New York Office only.) 

By, D. C. Morris.
Client, Continental Packing Company

Address, 1012 Royal Insurance Building, Chicago.

Conference, between Mr. B. S. Wilson, Secretary and Mr. Parke, following Inquiry conference of December 23d.

Letter,

Telephone,

Account to be charged in Ledger, Client

Examination to be made of, books and accounts of the Packing Company.

Where located, Chicago.

Nature of work, Audit for year ended December 31, 1902.

Probable length of time, one week

Number and class of Accountants required, One Accountant; two Assistants.

Rates, $25.00 and $15.00 per day

Remarks, Referring to Inquiry Blank of December 23d, Mr. Wilson decided, it would only be necessary to make an audit of the past year, that thereafter he would require an audit every six months and we were to make an agreement with him on an annual price for the work.

We will write you later on as to what we estimate this would be.

Present work to commence on Monday morning, January 5th, our man to report to Mr. Wilson at the general office of the Packing Company.

Ledger Folio, By, P.K.P.

Noted: (For use of New York Office only.)
Inquiry made by, Continental Packing Company.

Address, General Office, 1012 Royal Insurance Building, Chicago.

Conference, between Mr. B. S. Wilson, Secretary, and Mr. Parke.

Letter, Examination to be made of, Books and accounts of the Packing Company.

Where located, Chicago.

Nature of work, Audit.

Probable length of time, Two weeks.

Number and class of Accountants required, One accountant and two assistants.

Rates quoted, $25.00 and $15.00.

Account to be charged in Ledger,

Remarks, The books were examined about two and one-half years ago by Accountants. Mr. Wilson is in doubt whether his people desire us to go back that far or only make an examination for the past year. He is to let me know this week what he wants, and will probably require us to commence work on the morning of January 2nd, 1903.

Register Folio,

Noted: (For use of New York Office only.)

By, F. K. P.
Client, Mr. Herman Paepcke.
Address, Foot of Illinois Street, Chicago.
Conference, with Mr. Parke.
Letter, 
Telephone, 
Account to be charged in Ledger, Chicago Packing Box Company.
Examination to be made of, books of the Chicago Packing Box Company.
Where located, Foot of Sangamon Street, Chicago.
Nature of work, Audit.
Probable length of time, Ten days.
Number and class of Accountants required, One Accountant & One Assistant.
Rates $25.00 and $15.00 per day.
Remarks, This Company is about to increase its capital stock and to change its name to Chicago Packing Box Company of Illinois.
They desire an audit made of the books for the past year with usual reports and also wish us to supervise the opening of the books for the new Company and to see that it is properly done. Work to commence morning of January 6, 1903. The gentleman at the Box Company's office to whom our man should report is Mr. Linbach.

Ledger Folio,
Noted: (For use of New York Office only.)

By, F. K. P.
Inquiry made by,  Mr. Harry Rubens of Reubens, Fisher & Dupuy.

Address,  1220 Stock Exchange Building, Chicago.

Conference,  with Mr. F. K. Parke.

Examination to be made of, Chicago Packing Box Company. Pepke & Leicht Lumber Company and Marquette Lumber Co.

Where located, Chicago.

Nature of work, Examination and Audit.

Probable length of time, Indefinite.

Number and class of Accountants required, Indefinite.

Rates quoted, None asked.

Account to be charged in Ledger,

Remarks, Three concerns to be consolidated into Illinois Packing Box Company. Mr. Parke to look at the books and report to Mr. Reubens next week probable cost. Also figure on cost of annual audit.

Register Folio,

Noted : (For use of New York Office only.)

By, F. K. P.
Client, Otis, Wilson & Company.
Address, Chicago.
Conference, with Messrs. Wollenberger and Chapman.
Letter, 
Telephone, 
Account to be charged in Ledger, Otis, Wilson & Company.
Examination to be made of, Rockford, Beloit & Janesville Interurban Railway Co.
Where located, Beloit.
Nature of work, Examination.
Probable length of time, One week.
Number and class of Accountants required, One Accountant and One Assistant.
Rates, $25.00 and $15.00.
Remarks, The street railway has only been in operation about 6 months and our client wishes to have a correct statement of the operating expenses and construction charges since it began together with statistical information such as we usually give in similar examinations. They will probably close a deal in the next few days to issue bonds on this property, dependent upon the result of our examination.

Ledger Folio,
Noted: (For use of New York Office only.)
By, F. K. P.
Client, National Ribbon Company, Paterson, N. J.

Address, Paterson, N. J.

Conference,

Letter,

Telephone,

Account to be charged in Ledger, National Ribbon Company.

Examination to be made of, National Ribbon Company.

Where located, Paterson, N. J.

Nature of work, Regular semi-annual audit.

Probable length of time, Week or ten days.

Number and class of Accountants required, One class "D", Second Grade, and assistant.

Rates $225.00 ($450.00 per year).

Remarks,

Ledger Folio,

Noted: (For use of New York Office only.)

By, H.B.C.
Client: Saskatchewan Valley Land Company.

Address: 305 Jackson Street, St. Paul, Minn.

Conference: Mr. F. K. Parke with Mr. W. L. Douglas, Vice President, Cedar Rapids, Iowa.

Telephone:

Account to be charged in Ledger, Client.

Examination to be made of, Land Business.

Where located, St. Paul, Minn.

Nature of work, Examination and Audit.

Probable length of time, 2 to 4 weeks.

Number and class of Accountants required, One accountant and such assistants as are necessary -- probably 1 would be enough.

Rates, $25.00 and $15.00 and expenses.

Remarks, As per memorandum.

"Report to be addressed to Mr. W. D. Douglas."

Ledger Folio, Noted: (For use of New York Office only.)

By, F. K. P.
MEMORANDUM OF CONFERENCE


Mr. Douglas informed Mr. Parke that he desired to have the affairs of his Company investigated thoroughly and a complete report made of its organization, history and operations. He gave the following brief synopsis of the affairs of the Land Company:

Early in the present year, Mr. Douglas and his business associate, Mr. G. F. Piper, made a visit to the Canadian Northwest Territories with the idea of purchasing some land for colonization. At about the same time they were informed by Mr. Washburne of Duluth of a lot of railroad grant land that could be had, and they joined with Mr. Washburne and others and purchased from Messrs. Osier, Hammond & Nanton, of Winnipeg, 790,000 acres in the Saskatchewan Country consisting of odd sections, for which they paid, approximately, $500,000.00. They also arranged with the Canadian Government to purchase even sections in the same territory to the extent of 250,000 acres for $1.00 per acre with certain conditions relating to settlers. The principal one of which is that for every 8 settlers on the land purchased, they should bring into the country 12 settlers on free land belonging to the Government. These arrangements were made some time around May 1, 1902, and the company organized with a capital stock of $3,000,000.00, and the following Officers:

Col. A. B. Davidson - President,
W. D. Douglas - Vice President,
A. D. McRae - Secretary,
G. F. Piper - Treasurer.
Sales of land commenced at once and have since aggregated something like 800,000 acres. The Directors advanced $500,000.00 to pay for the railroad land which was to be secured by sales contracts and bills receivable now held by the company amounting to $1,600,000.00. Mr. Douglas and his associates are supposed to hold these bills receivable in trust, but they have never passed out of the possession of the Company, nor has any list ever been made of them.

The President and Secretary have devoted their entire time to the management of the Company and have not been frank with the other officers in seeking advice on large deals or giving information concerning finances, it was for this reason that the Directors decided to have an investigation made by accountants; Mr. Douglas being Chairman of the Committee appointed for that purpose. He mentioned several transactions that had not been entirely clear to himself and his associates — For example:

A number of the Officers had chosen portions of land with the consent of the Company for their own purposes, agreeing to pay therefor $3.50 per acre, and recently some sales at very good prices had been heard of from lands selected by the President.

Another case. The sale to a German Catholic Colonization of 100,000 acres at a good price. It was learned that Col. Davidson had $10,000.00 of stock in the Colonization Company. It was also learned that recently one of the Company’s books had been sent to a binder in St. Paul to have several leaves taken out and replaced.

Mr. Douglas impressed the idea that he did not want us to go to work with the preconceived notion of wrong doing on the part
of the President and Secretary, still he felt that he should place
us in touch with these matters so that we would understand the
necessity for a very searching investigation. The principal object
being to ascertain to whom the sales were made and if the Company's
officials were specially interested in them. He said the man who
would have charge of the work would have to be very careful in all
his dealings with all parties so as not to create any friction, and
would have devise his own means of securing information. For example
— There is no record outside of the Company's books of lands pur-
chased and sold, as the Canadian Government has not yet given patents
for this land.

Our man is to report to Mr. Douglas' partner, Mr. G. F. Piper,
at #13, Chamber of Commerce Building, Minneapolis, and keep in con-
stant touch with him throughout the progress of the work. While
he is to use his own judgment as to what is necessary to do, he is
to consult Mr. Piper before taking any decided action; that is to
say, if our man felt it necessary to go to Ottawa, Canada, to ob-
tain information from the Canadian Parliamentary records, he should
have the matter thoroughly understood with Mr. Piper before going.
The same in case he should want to go to Winnipeg.

Mr. Douglas further stated that the President and Secretary
are probably under the impression that this investigation will be
undertaken by some local talent, such as a bookkeeper, who would
merely verify the accuracy of the books, and it might possibly be
advisable for one man to conceal the fact of his connection with the
firm of Haskins & Sells, as such knowledge might have special sig-
nificance to the people being investigated and thus close channels
of information that would be valuable. Our man is to have such assistants as may be necessary to do the checking work so that he may be free to study the general conditions fully. When the work is completed, Mr. Douglas is to meet our accountant in Chicago to go over the papers and the nature of the report.

All of the men connected with this company are wealthy and prominent in milling and manufacturing in Minnesota and Iowa. Mr. Stewart, of the American Cereal Company, is also one of the Directors.

This is rather a delicate situation, in so far that the various relations are concerned, and Mr. Douglas expressed a wish that we select just the right kind of a man to do the work. On the spur of the moment, I told him that we had such a man but he was otherwise engaged in the East just at present, and asked him if a little delay would make any difference. He stated it would not, provided he got this man, F. K. Parke.
Client,  E. L. Marston,

Address,  33. Wall Street, New York.

Conference,  Mr. Marston and Mr. Fero.

Letter,  

Telephone,  

Account to be charged in Ledger,  E. L. Marston

Examination to be made of,  Stony Wold Sanatorium.

Where located,  Mr. Marston's Office.

Nature of work,  Verification of the treasurer's accounts to date.

Probable length of time,  One day.

Number and class of Accountants required,  One - Class "B".

Rates,  Regular.

Remarks,  Mr. Marston desires this examination to cover the period since our last examination of the Treasurer's account - February 28, 1902. Work to be taken up Tuesday morning, December 23, at 10 o'clock.

Ledger Folio,  

Noted: (For use of New York Office only.)

By,  D. S. F.
Client: Church Construction Company,
Address: 126 Liberty Street, New York.

Nature of work: examination and audit since the cashier took charge of the books – August 11, 1902, to December 20, 1902.

Probable length of time: One - Class "B" or "C".
Number and class of Accountants required: One - Class "B" or "C".
Rates: Regular.

Remarks: Mr. Van Name called up this afternoon and stated that their cashier, Mr. Brickhouse, had left and that he thought there was a shortage amounting to between $600.00 and $1,000.00. He wished us to take the matter up promptly Monday morning.

Ledger Folio, By, H. B. C.
Outing Publishing Company,

239 Fifth Avenue, New York.

Letter, Phone, Mr. Harper and Mr. Sells.

Examination to be made of, Outing Publishing Company.

Examination or audit.

Ledger Folio, By, E. W. S.
Client, A. Norden & Company,

Address, Cotton Exchange Building, New York.

Conference, Mr. Norden and Mr. Dixcy at Mr. Norden's Office.

Letter, Telephone, Account to be charged in Ledger, A. Norden & Company.

Examination to be made of books and accounts of A. Norden & Company for the six months ended December 31, 1902.

Where located, Cotton Exchange Building, New York.

Nature of work, Examination and audit for the purpose of assuring Mr. Norden as to the correctness of their accounts, and for the purpose of preparing a certified balance sheet and profit and loss account to be submitted to sundry foreign concerns with which Norden & Company carry large credits.

Probable length of time, Two weeks.

Number and class of Accountants required, One Class "B" and an assistant.

Rates, Regular. Probable maximum of $500.00 was quoted, but it is understood that we are not bound to this figure.

Remarks, We will take this work up about the latter part of January, after their books are closed for December; Mr. Norden will notify us when he is ready. He intends that this examination shall be preliminary to a regular annual audit, and will ask us to quote a fixed price after we have completed the present engagement. The Company has also a London office and they may want us to make an examination of like character at that place. A. Norden & Company do a commission cotton business, and also deal to some extent in coffee, and export a small amount of cotton dry goods.

Ledger Folio, By, T. B. Dixcy.

Noted: (For use of New York Office only.)
Client: Bamberger DeLamar Gold Mines Company

Address: Room 622, 25 Broad Street, New York.

Conference: Mr. L. S. Frankenheimer, Treasurer, and Mr. Dixey at the Company's office.

Nature of work: Indicated above.

Probable length of time: Two or three days.

Number and class of Accountants required: One - Class "B" or "C''.

Rates: $25.00 per day.

Remarks:

Ledger Folio:

Noted: (For use of New York Office only.)

By, T. B. Dixey.
Client, Mr. C. Ledyard Blair (of Blair & Company).

Address, 33 Wall Street.

Conference, between Mr. Blair and Mr. Fero.

Letter, 

Telephone, 

Account to be charged in Ledger, C. Ledyard Blair.

Examination to be made of the accounts of F. S. Tainter, who is Mr. Blair's agent in the matter of the construction of his country seat.

Where located, Far Hills, New Jersey.

Nature of work, Thorough audit of Mr. Tainter's accounts for the month of November, 1902. Verification of expenditures shown in the statements rendered to Mr. Blair, and report as to the methods of accounting in Mr. Tainter's Office.

Probable length of time, One week.

Number and class of Accountants required, One. Class "B."

Rates, $25.00 per day.

Remarks, Mr. Blair wishes to be fully advised in regard to Mr. Tainter's methods of handling the accounts (Mr. Tainter is serving other people in the same capacity in which he is serving Mr. Blair, and presumably the clerical work is done by the same men in Mr. Tainter's Office.) Mr. Blair also desires to have a statement from us which will satisfy him the expenditures covered by Mr. Tainter's bills are in accordance with the contracts with the Architect, Builders, etc., and that they are correct. Work to be taken up on Monday, the 22d.

Ledger Folio,

Noted: (For use of New York Office only.) By, D. S. FERO.
HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.

NEW YORK Office. December 19, 1902.

Client, United Coke & Gas Company and Barrett Manufacturing Company.

Address. 36 Wall Street, 170 Broadway, New York.


Letter, ________________________________

Telephone, ________________________________

Account to be charged in Ledger, Mr. Stephen Peabody (President United Coke & Gas Company).

Examination to be made of, see below.

Where located, New York.

Nature of work, see below.

Probable length of time, Not known.

Number and class of Accountants required, ________________________________

Rates, Regular.

Remarks, To make suggestions and preliminary statements looking to the consolidation of these two companies: the matter to be entirely confidential, statements of one company not to be given to the other. Mr. Haskins personally is to attend meetings and give advice and suggestions, representing both sides equally.

Ledger Folio, ________________________________

Noted: (For use of New York Office only.)

By, ________________________________

C. W. H.
Client, John A. Taylor, Attorney.

Address, 111 Broadway, New York.

Conference, Mr. Taylor and Mr. Haskins.

Letter, — —

Telephone, - —  -  -

Account to be charged in Ledger, Ambrose C. Kingsland Estate, Geo. L. Kingsland, Trustee.

Examination to be made of, Executor's Estate.

Where located, New York Office.

Nature of work, Preparation of Trustee's schedules.

Probable length of time, Two to three weeks.

Number and class of Accountants required, One Class "C" and an assistant.

Rates, $15.00 per day for each man.

Remarks, Mr. Taylor is attorney for the Kingsland Estate. He desires us to act as consulting accountants to see that the Trustee's schedules are properly made up, and to supervise. We are to make up schedules which will give only the figures, and indicate on the cash book the different schedules in which the various items belong. The stenographer in Mr. Taylor's office will make up the schedules from the cash book and our memoranda. We are to give the totals of the various schedules.

Ledger Folio, Noted: (For use of New York Office only.)

By, C.W.H.
HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.

NEW YORK Office December 8, 1902

Inquiry made by, John A. Taylor.
Address, 111 Broadway, New York.
Conference, Mr. Taylor and Mr. Haskins.
Letter, 
Telephone, 
Examination to be made of, An executor's estate.
where located, New York Office.
Nature of work, 
Probable length of time, Not known.
Number and class of Accountants required, Not known.
Rates quoted, Will be quoted later.
Account to be charged in Ledger, Not known.
Remarks, Mr. Taylor is the attorney for an executor's estate whose accounts are made up in his office. He desires us to act as consulting accountants, to see that they are properly made up and to supervise. He wants the work done as far as possible in his office. Mr. Haskins is to look over the accounts tomorrow, Tuesday, with Mr. Herbert Taylor, and then say how much our services will be worth.

Register Folio, Noted: (For use of New York Office only.)

By, C.W.H.
Client: J. Ledlie Hees, President, Fonda, Johnstown & Gloversville R.R. Co.
Residence, Fonda, New York.
Office, Gloversville, New York.

Letter: Request from Mr. E. C. Jones asking Mr. Haskins to call at his office.

Telephone: Request from Mr. E. C. Jones asking Mr. Haskins to call at his office.

Account to be charged in Ledger: Fonda, Johnstown & Gloversville R.R. Company.

Examination to be made of: Fonda, Johnstown & Gloversville Railroad Company and subsidiary companies.

Where located: Gloversville, New York.

Nature of work: Examination for one year up to latest date possible, certified balance sheet; and estimate of result of operations for next year based on improved facilities.

Probable length of time:

Number and class of Accountants required: One Class B, First Grade and an assistant.

Rates: Regular.

Remarks: The Company owns the Amsterdam Street Railroad, electric light plants, and also coal property. The Company desires an examination made for one year. If we can arrive at the figures closely enough for December to make an examination for the calendar year, it is preferable if it is not feasible to do this, then make the examination for one year ended December 1. They are doing a certain amount of construction work and it will be necessary to make an examination to see that the accounts have been properly distributed, although they are anxious that we shall not take too much time going into details - only such work is to be done as is necessary to enable us to give the certificate required. They have expended about $2,500,000.00 of new money this year, which has gone into a power plant, double tracks, etc. The expenditure of this money will not show in the increased net earnings of the Company, but will only show as a floating debt. A probable financial organization of the company is now proposed, and they want a certificate from us giving the exact facts, including probably an estimation of what we consider will be the result of the operations this coming year; that is, taking into consideration increased gross earnings on account of increased facilities, decreased operating expenses on account of new power plant.

Noted: (For use of New York Office only.)
Mr. Hees informed Mr. Milliman, on the 11th instant, that he did not want us to touch anything except the earnings and expenses for one year, and that he did not want a certified balance sheet.

Extract - letter from Mr. H. W. Milliman, dated The Kingsborough, Gloversville, N.Y., December 11, 1902.
Cleveland, Office December 5, 1902

Client, The Savings & Trust Company, Receiver,

Address, Cleveland, Ohio.

Conference, George Lomnitz, Assistant Treasurer, Savings & Trust Co.

Letter,

Telephone,

Account to be charged in Ledger,

Examination to be made of, Certain notes of given by The River Machine & Boiler Company.

Where located, Cleveland, Ohio

Nature of work, Examination to be made of records and accounts, referring to five certain notes given by The River Machine & Boiler Co.

Probable length of time,

Number and class of Accountants required,

Rates, $25.00 and $15.00 per day.

Remarks,

Ledger Folio,

Noted: (For use of New York Office only.)

By, L. O. Fisher.
Client, John Reilly as attorney for Alfred R. Keen.

Address, 265 Broadway, New York.

Conference, E. N. Chapman with Mr. Reilly.

Telephone, John Reilly, Attorney for Alfred R. Keen.

Examination to be made of, the accounts of the Marie Antoinette Hotel.

Where located, Broadway & 66th Street, New York.

Nature of work, Examination of accounts from September 15 to October 31, 1902.

Probable length of time, One week.

Number and class of Accountants required, One, Mr. Gage Hills.

Rates, $15.00 per day.

Remarks, 

Ledger Folio, 

Noted: (For use of New York Office only.) 

By, T. B. Dixcy.

Address: 32 Nassau Street, New York.

Conference: Mr. Haskins and Mr. Fitch.

Account to be charged in Ledger: John M. Bowers, Receiver, Bernheimer & Schmid.

Where located: Columbus Avenue and 103 Street.

Nature of work: To represent Mrs. Schmid's interests.

Probable length of time: Two or three months.

Number and class of Accountants required: One - Class "D" Grade 2.

Rates: $500.00 per month starting with December 4, 1902.

Remarks: See memorandum attached.
Memorandum of interview with Mr. Ashbel P. Fitch, Attorney for Mrs. Josephine Schmid, and Mr. Hack, December 4, 1902, at Mr. Fitch's office, in regard to a continuous engagement checking the business of the Bernheimer & Schmid Brewery.

Mr. Fitch desires Mr. Hack to represent Mrs. Schmid's interests at the Brewery, getting a line on all transactions, money loaned, etc., and reporting the same to Mrs. Schmid or to him every two or three days; that is, Mr. Hack will be Mrs. Schmid's personal representative to see that the business is properly conducted, although he is not to act in an executive capacity, but simply report to Mrs. Schmid or Mr. Fitch.

C. W. H.

December 4, 1902.

Interview with Mr. John M. Bowers: It is understood that Mr. Hack is Mr. Bowers' accountant and that he is to help Mr. Wesley Farrington, who works on the accounts for Mr. Bowers; Mr. Farrington represents the Receiver. Mr. Hack is to take the same interest in the business as if he had the interest of Mrs. Schmid there, but without directing. If Mr. Hack sees anything wrong or anything that he should be advised of, he is to report to Mr. Bowers. He is to work harmoniously with Mr. Bowers and to aid in all respects in having the business carried on successfully and properly.

C. W. H.

December 4, 1902.
Client: Bordens' Condensed Milk Company,

Address: 71 Hudson Street, New York.

Conference: Mr. Thomas M. Rowlette, their Attorney, with Mr. Dixcy, at 30 Broad Street, New York.

Telephone:

Account to be charged in Ledger: Bordens' Condensed Milk Company.

Examination to be made of: the accounts of the Cashier of the Jersey City Branch located at 641 Montgomery Street, Jersey City.

Where located: 641 Montgomery Street, Jersey City.

Nature of work: Cashier is short, according to their figures, $1,887., covering period from August, 1897, to date. They wish a careful audit of their books and verification of their Auditor's figures.

Probable length of time: One week.

Number and class of Accountants required: One Class "B" or "C" and possibly an assistant.

Rates: Regular.

Remarks: We should assign a man to this work who will make a careful and reliable witness - one who will not become confused on the stand under cross examination. Our representative is to report to Mr. Rowlette at his office, 35 Nassau Street, and he will introduce him to the Auditor of the Condensed Milk Company.

Ledger Folio,

Noted: (For use of New York Office only.)

By, T. B. DIXCY
BORDEN'S CONDENSED MILK COMPANY:

After looking over the ground, Mr. McCulloh stated that ten days or two weeks, in addition to attendance in Court, would be required to prepare the information desired by their attorney. We wrote to Mr. Rowlette on December 10, and indicated this fact to him, and, after a conference with Mr. Haskins and Mr. McCulloh, it was decided that we could go ahead with the examination, spending as much time as is necessary on the matter.

C.W.H.

NEW YORK,
December 11, 1902.
Client, Sanderson & Porter,

Address, 31 Nassau Street, New York.

Conference, Mr. Conant and Mr. Porter, and Mr. Byrne and Mr. Dixcy.

Letter,

Telephone,

Account to be charged in Ledger, Sanderson & Porter,

Examination to be made of, minute books and other data of the Youngstown-Sharon Railway & Light Company and the Sharon & Newcastle Railways Company.

Where located, New York Office.

Nature of work, Preparation of balance sheets as of December 1, 1902, and opening journal entries as of that date for both companies.

Probable length of time, One week.

Number and class of Accountants required, One Class "B" or "C".

Rates, Regular.

Remarks,

Ledger Folio,

Noted: (For use of New York Office only.)

By, T. B. Dixcy.
RE SANDERSON & PORTER:

Mr. Conant was called on the telephone this morning by Mr. Porter of Sanderson & Porter. He states that he would like to have Mr. Conant call upon him the first of the week, with a man competent to open a set of books for a new Company, which is a holding company, organized for the purpose of controlling the different properties taken in under the Youngstown-Sharon Syndicate.

Mr. Porter says that they are the principal owners, and they trust that we will make our charge as reasonable as possible; that we did the work of examining these properties, and, while they could open the books themselves, they prefer that we should do it for them, provided the expense is not too large.

Mr. Porter will call Mr. Conant on the telephone Monday morning and make an appointment.

L.H.C.

NEW YORK,
November 15, 1902.
Client, American Bell Telephone Company,
Address, Boston, Massachusetts.
Conference, Mr. Richardson, Assistant Auditor, Mr. Haskins and Mr. Ludlam.
Letter, Telephone, Mr. Richardson, at Boston, November 29.
Account to be charged in Ledger, Missouri & Kansas Telephone Company.
Examination to be made of, accounts of Missouri & Kansas Telephone Company.

Where located, Kansas City, Missouri.
Nature of work, Make report and prove our figures in Court as to income and expenses of the Company.

Probable length of time, Several weeks.
Number and class of Accountants required, Mr. Ludlam, one Class "B" or "C" and assistant.
Rates, $50.00, $25.00, and $15.00, with expenses.
Remarks, This engagement was confirmed over the telephone from Boston by Mr. Richardson, who requested us to proceed at once to Kansas City and report to Mr. A. Burt, President, or Mr. Ferguson, if Mr. Burt should be absent.

See Inquiry Blank and Memorandum attached.

Ledger Folio, Noted: (For use of New York Office only.)

By, C.W.H.
INQUIRY BLANK.

#23

NEW YORK Office, December 1, 1902.

Inquiry made by, Mr. Richardson, Assistant Auditor, American Bell Telephone Co.

Address, Boston, Massachusetts.

Conference, Mr. Richardson, Asst. Auditor, Bell Telephone Co., with Mr. Haskins and Mr. Ludlam.

Letter, Telephone,

Examination to be made of, Local Kansas City Company.

Where located, Kansas City, Missouri.

Nature of work, Investigation to ascertain cost of service and give testimony thereon in Court.

Probable length of time,

Number and class of Accountants required,

Rates quoted, $50.00, $25.00 and $15.00, with traveling and subsistence expenses.

Account to be charged in Ledger,

Remarks, See memorandum attached.

Register Folio,

Noted: (For use of New York Office only.)

By, C. W.H.
Mr. Richardson, Assistant Auditor of the Bell Telephone Company, came into the office at 9:30 this morning according to telephonic engagement from Boston.

He desires us to make an investigation of the accounts of the local Kansas City Company going back two years; the examination to be for the purpose of going on the stand to show the cost of the telephone service. It is to be along the lines of the work which we did in Washington before Congress. It is to be taken up at once. Mr. Ludlam is to have charge of the work and Mr. Haskins is to be a witness.

Rates named: $50.00 per day each for Mr. Haskins and Mr. Ludlam, $25.00 for the accountant and $15.00 for assistants, with traveling and subsistence expenses in addition.

It was agreed that Mr. Ludlam should go on to Kansas City either Tuesday or Wednesday evening, with two men, and begin the work at once; that Mr. Haskins would go to Kansas City when the matter is further advanced so as to inform himself as to the details in order to be a witness.

Gen. Sherwin is the Auditor, and he is anxious that we should give this very careful attention.

Mr. Richardson asked us if our opinion as to depreciation charges was the same as that expressed in Washington or if our views had been modified by later experience. Both Mr. Haskins and Mr. Ludlam stated that the views expressed in Washington had been confirmed and strengthened by their later experience.

Mr. Richardson handed us a statement of percentages of depreciation which had been proven to be correct by long years of experience. (It is filed with the papers)

The local Manager in Kansas City will wire us today or tomorrow, if the matter is confirmed.

New York, December 1, 1902. C. W. H.
Client, Hilton & Dodge Lumber Company.

Address, 81 New Street, New York.

Conference, Mr. Hilton with Mr. Dixcy at Mr. Hilton's office.

Nature of work, A careful audit of the above office which is a branch one, handling funds, Mr. Hilton says, to the extent of a million and a quarter or a million and a half per year.

Probable length of time, One week. Work to begin December 2, 1902.

Number and class of Accountants required, One Class "B" or "C" and an assistant.

Rates, Regular.

Remarks, This engagement is a straight audit; there will be no income and profit and loss accounts to establish, as the head office is in Darien, Georgia, and their general books are kept there. There is, however, a large lumber yard at the foot of South 20 Street, Brooklyn, and the account with this yard should be examined very carefully. Mr. Hilton says if there are any discrepancies they will probably be found in that account. He has entire confidence in his cashier and other employees and requests the audit merely to place him in a better position to report to his stockholders. A firm of public accountants examined the general books at Darien a year or so ago, and Mr. Hilton spoke in the highest terms of their report and the care with which it was made, so it is desirable that we should go into all matters with great detail and cover the situation very carefully.

By T. B. DIXCY.
Client, Union Development Company.
Address, Continental National Bank Building, Chicago.
Conference, Mr. M. L. Cohen with Mr. N. Bilder.
Letter, 
Telephone, 
Account to be charged in Ledger, Union Development Company.
Examination to be made of, Vouchers of Development Fund.
Where located, Continental National Bank Building.
Nature of work, Auditing Vouchers.

Probable length of time, One-half Day.
Number and class of Accountants required, One
Rates, $25.00 per day.
Remarks,

Ledger Folio.
Noted: (For use of New York Office only.)

By, [Signature]
Client, Pilgrims Club.

Address, 3, Finch Lane, Cornhill, E.C.

Conference, Mr. Grant with Mr. Gambrill - November 11.

Account to be charged in Ledger, Pilgrims Club.

Examination to be made of,

Where located, London.

Nature of work, Devising a simple system of accounting for the Society, and audit of the first accounts.

Probable length of time,

Number and class of Accountants required,

Rates, Five guineas. - inclusive fee.

Remarks,

Ledger Folio,

Noted: (For use of New York Office only.)

By, J. Grant.
Client, Fidelity & Deposit Company of Maryland.

Address, 3, Finch Lane, Cornhill, E.C.

Conference, Mr. Grant with Mr. Gambrill - 12th. November.

Letter, Confirming arrangement - 12th. November.

Account to be charged in Ledger, Fidelity & Deposit Company of Maryland, London.

Examination to be made of, 

Where located, London.

Nature of work, Preparation of monthly statements from the Books, and audit of accounts of the London office, as from the 1st. October last.

Probable length of time, 

Number and class of Accountants required, 

Rates, Sixty Pounds (£60) per annum.

Remarks, 

Ledger Folio, 

Noted: (For use of New York Office only.) 

By, J. Grant.
Client, Mr. E. L. Lloyd.

Address: Care Atlantic Coast Lumber Company, Georgetown, S. C.

Conference,

Letter, E. J. Hathorne and Mr. Cook.

Telephone, E. J. Hathorne and Mr. Cook.

Account to be charged in Ledger, E. L. Lloyd.

Examination to be made of, Atlantic Coast Lumber Company, and Georgetown Lumber & Timber and Georgetown & Western Railroad Companies (subsidiary companies)

Where located, Georgetown, South Carolina.

Nature of work, Statements of assets and liabilities, secured and unsecured, as at close of business, October 29, 1902, and statements of contingent liabilities as of same date, for each Company; also cost of manufacture for month of May, and journal entries for new books.

Probable length of time, Ten days or two weeks.

Number and class of Accountants required, One - Class "C" - Second Grade.

Rates $25.00 per day and expenses.

Remarks, The regular bookkeeper left the Company and the assistant bookkeeper was promoted. When the Receivers began to call for statements this man was not able to supply them, and as Mr. Lloyd was not able to get them out himself owing to illness, he was obliged to call in an accountant. As the work is to be done for Mr. Lloyd personally he desires our report to go to him and he will make it his report to the Receivers.

The Receivers were appointed October 29, 1902. They are Messrs. Freeman S. Farr and E. J. Hathorne.

Ledger Folio, By, H. B. C.

Noted: (For use of New York Office only.)
Mr. Hawthorne, one of the receivers of the Atlantic Coast Lumber Company, called up this afternoon at 4.05, stating that he had a telegram from a Mr. Lloyd, who had been left by Mr. Farr, the other receiver, in charge at the Atlantic Coast Lumber Company, Georgetown, South Carolina, requesting Mr. Hawthorne to send a good man to Georgetown, reporting there on Monday morning next.

Mr. Hawthorne stated he did not know for what work the accountant was wanted, and therefore wired Mr. Lloyd to inquire. Mr. Hawthorne said he was in receipt of the following telegram from Mr. Lloyd: "Your telegram not understood. Send good man of ability so he can reach here Monday morning."

Mr. Hawthorne stated that he did not know whether the accountant was wanted in connection with the Atlantic Coast Lumber Company or some other work in which Mr. Lloyd is interested, as there are two or three matters which he is looking after in Georgetown, but that he thought it must be all right as Mr. Farr had great confidence in Mr. Lloyd, and anything he did would be all right.

He stated, although Mr. Lloyd had mentioned some other accountants, he, Mr. Hawthorne, preferred to give the matter to us as we had done some previous work for him, and wished to inquire if we could send a man to be in Georgetown Monday morning. I told him that none of the principals were in at present, but that I
thought we would be able to send a man, but that I would have this confirmed and would communicate with him at his house, No. 110 Riverside, corner 83d Street, telephone 4726 A Riverside, this evening.

Our man is to report to Mr. E. L. Lloyd at the works of the Atlantic Coast Lumber Company, Georgetown, South Carolina.

H. B. Cook.

November 15, 1902.
NEW YORK Office. November 5, 1902.

Address: Passenger Department, 643 Market Street, San Francisco, Cal.

Conference, Letter, Telephone:
October 29, 1902, and letter from Mr. Fero to them.

Account to be charged in Ledger: J. D. Spreckels & Bros. Co.
Examination to be made of: Their London Office.

Where located, Nature of work, and report:

Probable length of time: Two or three days.
Number and class of Accountants required: Probably only one.

Rates:
$20.00 and $15.00

Remarks: Mr. L. F. Cockroft, General Passenger Agent, states that the accounts are very simple and that it should be an easy matter to make a report; previous reports have taken less than two days. We have forwarded our London Office a letter of introduction from the Agents in San Francisco to Mr. T. V. Wilson, the European Traffic Agent.

Ledger Folio, Noted: (For use of New York Office only.)

By, D. S. F.
INQUIRY BLANK.

NEW YORK Office, August 28, 1902.

Inquiry made by, Mr. Burnett, General Eastern Agent, Oceanic S.S.
Company - Spreckles Line of San Francisco.

Address, 427 Broadway, New York.

Conference, 

Letter, 

Telephone, H. B. Cook.

Examination to be made of, The accounts of their London Office.


Nature of work, Audit (presumably).

Probable length of time, 

Number and class of Accountants required, 

Rates quoted, None asked or quoted.

Account to be charged in Ledger, Oceanic Steamship Company.

Remarks, Mr. Burnett stated that he was formerly with the Santa Fe, and knew Mr. Sells when he was with the Colorado Midland. He said he is now the General Eastern Agent of the Spreckles Line, Oceanic S.S. Company of San Francisco. He inquired if we had a branch in London, and said that they were desirous of having the accounts of their London office examined. I told Mr. Burnett that we had an office in London and that Mr. Haskins was now there. He said that he would communicate with his San Francisco office who would probably take the matter up direct with our office in London.

Register Folio, 

Noted: (For use of New York Office only.) 

By, H.B.C.
Client, St. Louis Portland Cement Company,
Address, St. Louis, Missouri.
Conference, with Mr. E. E. Paramore, President.

Letter,
Account to be charged in Ledger, St. Louis Portland Cement Company.
Examination to be made of books and records of the St. Louis Portland Cement Company.
Where located, Prospect Hill, Missouri.
Nature of work, Audit of books and records to latest date possible and preparation of Balance Sheet October 31, 1902, with statement showing receipts and disbursements since that date.
Probable length of time, Four or five days.
Number and class of Accountants required, One accountant and, if found necessary, an assistant.
Rates, $25.00 and $15.00 per day.
Remarks, The St. Louis Portland Cement Company has just completed its Plant located at Prospect Hill, Missouri, and is about ready to commence operating. Plant cost about $900,000.00. They wish accounts audited to latest date possible and statement prepared to be submitted at meeting of Board of Directors, to be held on completion of our work.
Client, Allen - Wadley Lumber Company,
Address, #412 & #413 Lincoln Trust Building, St. Louis, Missouri.
Conference, with C. G. Atkinson, Vice President and Manager.
Letter, 
Telephone, 
Account to be charged in Ledger, Allen - Wadley Lumber Company.
Examination to be made of, Allen - Wadley Lumber Company books and records.

Where located, St. Louis, Missouri - #412 & #413 Lincoln Trust Building.
Nature of work, Audit of books and records from November 1, 1901 to September 1, 1902. Preparation of Balance Sheet September 1, 1902, and Income and Profit and Loss Account for ten months ended September 1, 1902.
Probable length of time, One week.
Number and class of Accountants required, One accountant.
Rates, $25.00 per day.
Remarks, 

Ledger Folio, 
Noted: (For use of New York Office only.) By, D. C. Morris.
Client, Mrs. Josephine Schmid - Ashbel P. Fitch, Attorney.

Address, 149 Broadway, N. Y.

Conference, Mr. Hotson with Mr. Mott.

Account to be charged in Ledger, Mrs. Josephine Schmid.

Examination to be made of, Bernheimer & Schmid - Lion Brewery.

Where located, New York.

Nature of work, Statement of Mortgages.

Probable length of time, Not known.

Number and class of Accountants required, One Class "B" and possibly an assistant.

Rates, Regular.

Remarks, They wish some matter prepared for their attorney to cross question on. Our reports already cover about one-third of the period. However, it may be necessary for us to make an examination of the books for the remaining two-thirds of the period, in which case it will take two or three weeks.

Ledger Folio, By, C. W. R. Hotson

Noted: (For use of New York Office only.)
Memorandum of interview with Mr. John E. Parsons, Counsel for Mrs. Josephine Schmid, regarding examination that he requires to be started today:

The question now before the Court is how the property - the Bernheimer & Schmid Brewery - shall be sold. Mr. Bernheimer contends that it shall be sold as one lot, property, accounts, good will, and all. Mrs. Schmid contends that the plant shall be sold as one lot, and that the good will and accounts, etc., shall be sold separately.

For his side, Mr. Bernheimer's attorney puts in an exhibit, showing the amount due from 791 customers on September 1, 1902, as $2,230,019.45, and also shows certain proceeds of sales of saloon fixtures made by the Receiver since December 16, 1901, and certain others made before that date by the Receiver, in all 79 mortgages, face value $154,137.00, realizing only $10,460.50.

REQUIRED: That the details from which these figures were made shall be examined to see that they are approximately correct. Mr. Parsons has no doubt that they are correct, and this examination is made more or less pro forma. But in making it, find out the history of these different claims; that is, whether some of them are not old mortgages that should have been closed out before the Receiver took hold. Also make an examination of the amount of mortgages that have been sold at face value. It probably is a fact that a large number of mortgages have been sold at par, other breweries wanting to take them up in order to get the trade, and, therefore, make a statement showing all the mortgages closed out. The proceeds show a number at higher percentage than those that are put in as an exhibit. Make an examination of the mortgages that were closed out in the year prior to the Receivership, in order to show that there were just as
many closed out in that year as during the year the Company was in the Receiver's hands, and that it is not on account of forced sale that those mortgages were so badly liquidated, but that in the ordinary course of business it occurs every year.

In making this examination, Mr. Freeland, the bookkeeper for Bernheimer & Schmid, will only know that we are verifying the statements which we have rendered, and they must not know of the further information which we are getting at the same time.

C.W.H.

NEW YORK,
December 8, 1902.
Client, Metropolitan Detective Agency,

Address, 309 United States Express Building, Chicago.

Conference, with Mr. F. K. Buckmister, Principal, November 3rd.

Telephone, November 5 - to start man to work immediately.

Account to be charged in Ledger, Client.

Where located, 309 United States Express Building, Chicago.

Nature of work, Writing up the books for several months past to bring work up to date.

Probable length of time, 2 days.

Number and class of Accountants required, One - Mr. F. L. Brown.

Rates, $15.00 per day.

Remarks, ____________________________

 Ledger Folio, ____________________________

Noted: (For use of New York Office only.) By, F. K. P. ____________________________
Client, Daimler Manufacturing Company

Address, Steinway, Long Island City, N. Y.

Conference, Mr. A. R. Allen and R. E. F. Flinsch and Mr. Mitchell of the Executive Committee with Mr. Dixcy at office of the Company.

Examination to be made of, their books for the 13 months ended July 31, 1902.

Where located, Long Island City

Nature of work, preparation of balance sheets and income and profit and loss accounts and the installation of a suitable system of manufacturing accounts.

Probable length of time, two or three weeks.

Number and class of Accountants required, One - Class "B" or "C" and assistant

Rates, regular

Remarks, We have prepared preliminary statements covering this period, but no hesitation should be felt in changing figures shown thereon, as those statements were prepared from information furnished by them and are thoroughly understood to be merely tentative. There is a discrepancy between the capital stock as shown on their general ledger and as shown by the accounts of the Secretary at 54 Wall Street. This should be investigated and reconciled. We are to accept their inventories as of July 31, 1902, but it will be found that several items are inventoried at a higher valuation than shown by ledger, and these accounts should be scrutinized carefully and the differences located if possible. Our system of accounts should provide among other things for the establishing of certain reserve accounts to take care of necessary maintenance, repairs and depreciation. We should provide a simple cost system together with storekeepers and tool keepers accounts. The Departments now known as Machine Department and Boat Department we will designate hereafter as Vehicle Department and Marine Department.

Ledger Folio

Noted: (For use of New York Office only.)

By, T.B. DIXCY.
Client, R. E. F. Flinsch

Address, 54 Wall Street

Conference, Mr. Ludlam with Mr. Flinsch

Telephone,

Account to be charged in Ledger, Daimler Manufacturing Company,

Examination to be made of, certain statements

Where located, Long Island City

Nature of work, preparation of income and profit and loss accounts and details of changes in all asset accounts

Probable length of time, one or two days

Number and class of Accountants required, One — Class "B" or "C."

Rates, Regular

Remarks, They do not want us to make an audit or examination, but simply to prepare an income account in a form that the directors will be able to understand from the information which the Company will furnish. They would like to have our man do this Wednesday, November 5, and then attend the directors' meeting, which will probably be held on the 6th instant, to explain the financial condition to the directors. Accountant to report to Mr. Richardson of the Daimler Manufacturing Company.

Ledger Folio,

Noted: (For use of New York Office only.)

By, J. S. Ludlam.
Probable length of time, Three or four days.

Nature of work, Checking sub tables prepared by the Commercial Advertiser from tables received from Washington.

Where located, Our office.

Number and class of Accountants required, One—Class "B" or "C".

Rates, $25.00 per day.

Remarks, Mr. Richardson stated to Mr. Sells that he had some tables which they had prepared in their office from tables received from Washington, and he wished them verified. He will send them down to us in a day or two, and it will probably be only a few days' work.
Client, White, Johnson, McCaslin & Cannon,

Address, 1416 to 1421 Williamson Building.

Conference, with Mr. Thomas L. Johnson.

Account to be charged in Ledger, Will advise later

Examination to be made of, The Werner Company, of New Jersey.

Where located, Akron, Ohio.

Nature of work, Examination of books and records, for the purpose of showing the financial condition June 30, 1902 — also the result of its operations since reorganization about three years ago — also a supplement-(al statement down to date.

Probable length of time, two to three weeks.

Number and class of Accountants required, one at first, two if desired.

Rates, $25.00 and $15.00

Remarks, Mr. F. M. Brown will take up this work at $15.00 per day. Mr. Johnson says we were recommended by the people he represents and will give their names in a few days. Work to commence Wednesday A.M. November 5, 1902.

Ledger Folio, Noted: (For use of New York Office only.)

By, L. J. Fisher.
Client, Mr. P. B. Shaw.

Address, Williamsport, Pennsylvania.

Conference, between Mr. Parkman, Mr. Shaw's Secretary, and Mr. Dixcy.

Account to be charged in Ledger, P. B. Shaw.

Examination to be made of, certain statements submitted by Mr. Parkman.

Where located, New York Office and possibly Philadelphia and other places.

Nature of work, indicated above.

Probable length of time, unknown.

Number and class of Accountants required, One - Class "B" or "C."

Rates, Regular.

Remarks, It is doubtful if any result can be obtained from an examination of the statements presented to us. We have, however, promised to investigate and see what can be done in the matter.

Ledger Folio, Noted (For use of New York Office only.)

By, T. B. Dixcy.
Client, J. & W. Seligman & Company,

Address, Mills Building, New York.

Letter, October 31, 1902.

Examination to be made of, See below.

Where located, Omaha, Nebraska.

Nature of work, See below.

Probable length of time, Two or three weeks.

Number and class of Accountants required, One B or C and an assistant.

Rates, Regular.

Remarks: We are to get the following: Net earnings of the Omaha Street Railway Company for the period from July 31, 1902 to November 1.

Balance sheet of the Omaha Street Railway Company as of July 31, 1902 and as of November 1. Net Earnings of the Council Bluffs Railway and Bridge Company for the period from July 31, 1902 to November 1. Balance sheet of the Council Bluffs Railway and Bridge Company as of July 31, 1902 and as of November 1. Detailed statement of outlays for improvements made on the Omaha Street Railway since May 23, 1902, as improvements made since that date are to be borne by the new company. Detailed statement of outlays for improvements made on the Council Bluffs Railway and Bridge Company since May 23, 1902, as improvements made since that date are to be borne by the new company. Actual Cost of the Dundee Line. The balance sheets are to be prepared primarily for the purpose of determining the floating debt and current assets of the two companies as of July 31 and as of November 1, and should be detailed so that every item may be thoroughly understood. Our representative is to call on Mr. John L. Wells, of Sheehan & Collin, New York, before his departure for Omaha; he may wish us to obtain additional information.

Ledger Folio, 113.

Noted: (For use of New York Office only.)

By, C.W.H.
Client, Weaver Coal & Coke Company.
Address, C. A. Bickett, Secretary and Treasurer, Chicago.
Conference, with Mr. Bickett, October 21 - November 1.

Examination to be made of, Bookkeeping and accounting methods.
Where located, Marquette Bldg. and 40th & Wentworth Avenue.
Nature of work, System of Accounts.

Probable length of time, 10 to 30 days.
Number and class of Accountants required, 1 - C. E. Burleson.
Rates, $25.00 per day.
Remarks, They desire to systematize their accounts and accounting methods so as to get out a monthly statement on or before the 15th. Inquiry came through our Mr. W. P. Bickett.

Ledger Folio,

Noted: (For use of New York Office only.) By, F. K. P.
ST. LOUIS Office, November 1, 1902.

Client, Griesedieck Artificial Ice Company,

Address, #1313 Papin Street - St. Louis, Missouri.


Account to be charged in Ledger, Griesedieck Artificial Ice Company

Examination to be made of, The books and accounts of the Griesedieck Artificial Ice Company from January 1, 1900 to latest date possible.

Where located, St. Louis, Missouri.

Nature of work, Audit of books and accounts from January 1, 1900 to latest date possible, furnishing Comparative Balance Sheet, Income and Profit and Loss Account and necessary schedules.

Probable length of time, Not mentioned.

Number and class of Accountants required, Accountant and assistant.

Rates, $25.00 and $15.00 per day.

Remarks,

Ledger Folio,

Noted: (For use of New York Office only.) By, D. C. Morris.
Client, Alexander & Colby,
Address, 120 Broadway,
Conference, Mr. Ludlam with Mr. Colby
Letter,
Telephone,
Account to be charged in Ledger, Alexander & Colby
Examination to be made of, Gilman, Son & Company
Where located, 62 Cedar Street
Nature of work, Preparation of financial statement

Probable length of time, a day or two
Number and class of Accountants required, One - Class "A"
Rates, $50.00, $25.00 and $15.00

Remarks, Messrs. Gilman, Son & Company, bankers, 62 Cedar Street, have failed. Mr. Colby was the Assignee, but a partition has now been made for a Receiver which will come up Monday. In the meantime, they want to see if they can reorganize and arrange for new capital. They do not want us to take the time to make an investigation or examination of the Company’s business or affairs, but simply to prepare a financial statement from the books and statements which the Company have made up which will show quickly three things: First; that the Company did not accept any deposit after they became insolvent. Second: What has become of the original capital invested. Third: What they have lost, and what their actual assets and liabilities now are. They want this statement Monday morning, and Mr. Colby requests that Mr. Ludlam personally do the work. He arranged to meet Mr. Gilman at the Company’s office to-night at 8 o’clock to start the work.

By, C.S.L.

Ledger Folio,
Noted: (For use of New York Office only.)
HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 373.

NEW YORK Office, October 30, 1902.

Client, C. P. Norcross,
Address, Care New York Tribune, New York.
Conference, C. S. L.

Account to be charged in Ledger, C. P. Norcross.

Examination to be made of, Two of his personal accounts current with Charles Minzesheimer & Company.

Where located, Work to be done at our office.

Nature of work, Arranging the accounts in a form that Mr. Norcross can understand.

Probable length of time, One day.

Number and class of Accountants required, One - Class "B" or "C".

Rates, None quoted.

Remarks, Mr. Norcross had received the usual broker's statements from Charles Minzesheimer & Company, which he was unable to understand, and he wants us to re-arrange the statements so as to present the results of his transactions in simple form showing the profit or loss resulting from each purchase and sale made.

Ledger Folio,

Noted: (For use of New York Office only.)

By, C.S.L.
Inquiry made by, Mr. Norcross.
Address, New York Tribune, New York
Conference, 
Letter, 
Telephone, at 12:30 to-day - Mr. Samuelson
Examination to be made of, some stockbroker's accounts
Where located, Presumably New York.
Nature of work, Examining stockbroker's accounts
Probable length of time, 
Number and class of Accountants required, 
Rates quoted, 
Account to be charged in Ledger, 
Remarks, Suggest that Mr. T. B. Dean call upon this gentleman at the hour arranged, and if worth while proceed with the matter. A friend of mine referred Mr. Norcross to us. Mr. Norcross requested that one of our accountants call on him to-morrow afternoon at one o'clock.

Register Folio, 
Noted: (For use of New York Office only.) By, F. S., Jr.
NEW YORK, October 29, 1902.

MEMORANDUM:

Mr. Norcross, of the New York Tribune, telephoned at 12:30 today, requesting that one of our accountants call on him to-morrow afternoon at 1 o'clock for the purpose of looking into some stockbroker's accounts. A friend of mine referred Mr. Norcross to us.

Suggest that Mr. T. B. Dean call upon this gentleman at the hour arranged, and if worth while proceed with the matter.

F. S., Jr.
Client, Maryland Trust Company,

Address, Baltimore, Maryland.

Conference, Mr. R. E. Ulbricht in Baltimore October 28

Letter, to Maryland Trust Company dated October 29

Telephone, 

Account to be charged in ledger, Maryland Trust Company

Examination to be made of, Vera Cruz & Pacific Railroad Company

Where located, Orizaba, Mexico, and Mexico City.

Nature of work, To accompany the new President, Mr. Pegram, and the Attorney, Mr. Marbury to Mexico.

Probable length of time, Two or three weeks

Number and class of Accountants required, One - Mr. Ulbricht - Class "B."

Rates, Same as previous engagement

Remarks, As noted above, this engagement is a continuation of our previous engagement (No. 232) with the Maryland Trust Company. On account of Mr. Ulbricht's going to Mexico, our report to the Maryland Trust Company will be just as long delayed as he is absent, which is understood by the Trust Company.

Ledger Folio,
Form No. 113.

ACCOUNT TO BE CHARGED IN LEDGER.

Presbyterian Hospital.

EXAMINATION TO BE MADE OF.

Presbyterian Hospital.

WHERE LOCATED.

New York City.

NATURE OF WORK.

Annual audit of Treasurer’s accounts year ended September 30, 1902.

PROBABLE LENGTH OF TIME.

Week or ten days.

NUMBER AND CLASS OF ACCOUNTANTS REQUIRED.

One - Class "B" or "C".

RATES.

Regular - see below.

TREASURER.

REPORT TO W. V. S. Thorne.

Last year we rendered a bill for $125.00, having made an allowance of $133.50. Mr. Havemeyer states in his letter that he presumes the charge will be the same as last year or if we could use the same man on the work the charge would be very much less.

LEDGER FOLIO.

By, C.S.L.

NOTE: (For use of New York Office only.)
ENGAGEMENT #371.

Financial Department:

Referring to the charge for the audit of the accounts of the Presbyterian Hospital:

Mr. Haskins states that we do not want to charge them more this year than we did last, viz., $125.00, as it is something on the order of charity work.

Secretary.

October 27, 1902.
Client: New York University,
Address: Washington Square, New York.
Conference:
Letter: W. F. Havemeyer, October 24, 1902.
Telephone:
Account to be charged in Ledger: New York University.
Examination to be made of: New York University.
Where located: New York City.
Nature of work: Annual audit - year ended August 31, 1902.
Probable length of time: About one week.
Number and class of Accountants required: One - Class "B"
Rates: $100.00

Ledger Folio,
Noted: (For use at New York Office only.)

By, C.S.I.
Client, Mr. Geo. W. Hunter,

Address, #1010 Carleton Building, St. Louis, Mo.

Conference, October 18.

Account to be charged in Ledger, Arkansas Southern Railroad Company.

Examination to be made of, Books and accounts of the Arkansas Southern Railroad Company to September 30, 1902.

Where located, Ruston, Louisiana.

Nature of work, Preparation of General Balance Sheet Sept. 30, 1902 and July 1, 1901, comparative, with necessary schedules. Income and Profit and Loss Account same period.

Probable length of time, Not mentioned.

Number and class of Accountants required, One first class and three assistants.

Rates, $15.00 per day and traveling and subsistence expenses.

Remarks, Mr. Hunter has option on property for ninety days — Vendors agree to deliver 5,000 shares, to be purchased outright by Mr. Hunter and to deliver not less than five thousand additional up to 7,620 shares. Capital stock issued 12,620 shares — property to be free of all incumbrances except liability for $1,262,000.00, 5% First Mortgage Bonds. Equipment notes not to exceed $30,000.00 and note for one additional engine purchased at cost of $5,000.00 — Copy of agreement and option attached. If found necessary, in order to certify to Balance Sheet at Sept. 30, 1902, books must be examined prior to July 1, 1901.

Ledger Folio,

Noted: (For use of New York Office only.)

By, D. J. Morris.
Client: Atlantic Compress Company, C. C. Hanson, President.

Address: Atlanta, Georgia.

Letter: October 13, 17 and 20, 1902.

Account to be charged in Ledger: Atlantic Compress Company.

Examination to be made of: " "

Where located: Atlanta, Georgia.

Nature of work: Examination of accounts from March 1 to August 31, 1902, inclusive, and report thereon.

Probable length of time: About ten days.

Number and class of Accountants required: One - Class "B"

Rates: Regular.

Remarks: We made an examination for this company early in this year, covering their accounts from September 1, 1901, to February 28, 1902, and they now desire a similar audit.

Ledger Folio,

Noted: (For use of New York Office only.)

By, C.W.H.
Client, W. A. Taylor & Company, Importers, (Agents for wine producers)

Address, 29 Broadway, New York.

Conference, Mr. Haskins with Mr. Taylor, (Mr. W. A. Taylor)

Letter,

Telephone,

Account to be charged in Ledger, W. A. Taylor & Company.

Examination to be made of, W. A. Taylor & Company.

Where located, 29 Broadway, New York.

Nature of work, Inauguration of new system of accounting.

Probable length of time, Two or three days.

Number and class of Accountants required, One - Class "B" or "C".

Rates, $25.00 per day

Remarks, They require a new system inaugurated. A report has been made by Mr. C. R. Rockwell, dated June 2, 1902. It will be necessary for us to check this over and see if the system as prepared is all that they will require. We are to inaugurate the system at as little expense to Mr. Taylor as is possible. At the time that we inaugurate the system we want to make a study of the conditions to see how much a semi-annual audit of their accounts would cost. They will telephone next Monday, on the return of their bookkeeper, when they will be ready for us to begin.

Mr. Haskins is personally anxious that this work shall be satisfactorily done to Mr. Taylor, as he is a personal friend.

Ledger Folio,

Noted: (For use at New York Office only.)

By, C.W.H.
Client: H. C. Speer & Co.
Address: 226 LaSalle Street, Chicago.
Conference: With Mr. Ludlam.
Letter: 
Telephone: 

Account to be charged in Ledger: Urbana Light, Heat & Power Co.
Examination to be made of: Electric Light Plant.
Nature of work: Verification of Earnings and Expenses since plant was built—about 22 months.

Probable length of time: 3 or 4 days.
Number and class of Accountants required: One - Class "B."
Rates: $25.00 per day.
Remarks: Mr. W. T. Cole left via the Illinois Central at 6:25 P. M. October 15th, to take charge of this engagement.

Ledger Folio: 
Noted: (For use of New York Office only.)

By: C.S.L.
Inquiry made by,  Mr. W. W. Speer of H. C. Speer & Company,  
Address,  226 LaSalle Street, Chicago, Illinois.  
Conference,  with Mr. Ludlam.  
Letter,  
Telephone,  
Examination to be made of,  Electric Light Plant.  

Where located,  Urbanna, Illinois.  
Nature of work,  Verification of Earnings and Expenses since plant was built, about 22 months.  
Probable length of time,  3 or 4 days.  
Number and class of Accountants required,  One — Class "B"  
Rates quoted,  $25.00 per day.  
Account to be charged in Ledger,  
Remarks,  

Mr. Eustice is the President of the Company, and will communicate with us further in regard to the matter.  
Mr. Eustice is also a Director of the Banker's National Bank, Chicago, Illinois.  

Register Folio,  
Noted: (For use of New York Office only.)  

By,  C. S. L.
Client, Mr. William R. Peters,

Address, 45 Cedar Street, New York.

Conference, -

Letter, -

Telephone, Between Mr. Peter's Secretary, Mr. Brumley, and Mr. Dixcy.

Account to be charged in Ledger, -

Examination to be made of, the accounts of the Treasurer of the Sheltering Arms

Where located, 504 West 129th Street, New York.

Nature of work, Checking up of certain reports rendered by the Treasurer against the statements rendered by the New York Life Insurance and Trust Company.

Probable length of time, Two or three days

Number and class of Accountants required, One - Mr. Hack - Class "D", Second Grade.

Rates, Regular.

Remarks,

Ledger Folio,

Noted: (For use of New York Office only.)

By, T. B. DIXCY.
Client, THE CLEVELAND SALT COMPANY,
Address, CLEVELAND, OHIO.
Conference, Mr. White — an officer of the Company.

Nature of work, Client desires General Balance Sheet — October 1, 1902 and Profit and Loss account from April 15, 1902 to October 1, 1903, set up in proper form as per books. No examination of the accounts is desired.

Remarks, Mr. White called through recommendation of Mr. Conant, whose work he was familiar with. We were not advised as to the use to be made of the statements furnished, and fully explained to Mr. White that unless a thorough examination of the accounts was made by us his report would be of little value for use in conferences with outside parties.

He explained, however, that this made no difference to him; that he simply desired the statements set up as the books show, which is the extent of our work. Work began at 10 o'clock this A. M. by Mr. Hird.
ST. LOUIS Office, October 13, 1902.

Client, Mercantile Trust Company,
Address, St. Louis, Missouri.

Letter, October 9, 1902 - (Copy attached)

Examination to be made of accounts of the St. Louis, Kansas City & Colorado R.R. Co. and the Gasconade Railway Construction Company.

Where located, Chicago, Ill.

Nature of work, Examination of accounts in order to prepare certificate as to amounts expended in the construction and equipment of the St. Louis, Kansas City & Colorado R.R., since last examination, under Collateral Trust Agreement with Mercantile Trust Company, Trustee.

Probable length of time, On or before October 20, 1902.

Number and class of Accountants required,

Rates, $25.00 and $15.00 per day.

Remarks, The books and accounts of the St. Louis, Kansas City & Colorado R. R. Company and the Gasconade Railway Construction Co. are now in the possession of Mr. W. W. Stevenson, Comptroller, 5th and Harrison Avenue, Chicago, Ill.

Ledger Folio,

Noted: (For use of New York Office only.)

By, D. C. Morris.
<table>
<thead>
<tr>
<th>Inquiry made by,</th>
<th>Mercantile Trust Company.</th>
</tr>
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<tbody>
<tr>
<td>Address,</td>
<td>St. Louis, Mo.</td>
</tr>
<tr>
<td>Conference,</td>
<td>Mr. Ludlam with Mr. Stevenson, Comptroller, C. R. I. &amp; P.</td>
</tr>
<tr>
<td>Letter,</td>
<td></td>
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<tr>
<td>Telephone,</td>
<td>Mr. D. C. Morris to Mr. Ludlam.</td>
</tr>
<tr>
<td>Examination to be made of,</td>
<td>accounts of St. Louis, K. C. &amp; Colorado.</td>
</tr>
<tr>
<td>Where located,</td>
<td>Office Chicago.</td>
</tr>
<tr>
<td>Nature of work,</td>
<td>Certify as to money expended for Construction and Equipment.</td>
</tr>
<tr>
<td>Probable length of time,</td>
<td>3 or 4 days.</td>
</tr>
<tr>
<td>Number and class of Accountants required,</td>
<td>One class &quot;B&quot; and 2 Assistants.</td>
</tr>
<tr>
<td>Rates quoted,</td>
<td>Not quoted.</td>
</tr>
<tr>
<td>Account to be charged in Ledger,</td>
<td>Mercantile Trust Company.</td>
</tr>
<tr>
<td>Remarks,</td>
<td>Work to be commenced Tuesday, October 14th. To render certificate similar to the two heretofore made.</td>
</tr>
</tbody>
</table>

Register Folio,

Noted: (For use of New York Office only.)

By, C. S. L.

Address: Franklin Square, New York.

Conference: Preliminary conference with Mr. Sells and later with Mr. Haskins.

Account to be charged in Ledger: B. Haxtun, care of H. S. Harper.


Nature of work: Writing up the personal books of Mr. Haxtun from information furnished by Mr. Harper.

Probable length of time: One day.

Number and class of Accountants required: One Class "D", Second Grade.

Rates: $15.00 per day.

Remarks: None.

Ledger Folio: 

Noted: (For use of New York Office only.)
Inquiry made by, H. Sleeper Harper, of Harper & Brothers,

Address, Franklin Square, New York.

Conference, Mr. Sells.

Nature of work, Writing up the books.

Where located,

Probable length of time, Couple of hours each week.

Number and class of Accountants required, One - Class "B" or "C".

Rates quoted, $15.00 per day.

Account to be charged in Ledger, H. Sleeper Harper.

Remarks, Mr. Harper stated that it would only be a matter of a couple of hours each week, and we agreed to charge him a quarter of a day each time. Mr. Sells suggested that Mr. Dean would call on him in case he wished the work done. Mr. Harper will communicate with us in a few days.
HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 361

NEW YORK Office, October 14, 1902.

Client, Daniel E. Seybel, as attorney for Dr. and Mrs. J. C. Anderson.

Address, 41 Park Row, New York.

Conference, Mr. Dixcy at the office of A. O. Sherman, 40 Wall Street.

Account to be charged in Ledger, Daniel E. Seybel, as attorney, etc.

Examination to be made of the accounts of Cora E. Shelden from the books kept by A. O. Sherman.

Where located, 40 Wall Street.

Nature of work, Examining securities and investigating interest and dividend returns.

Probable length of time, Three or four days.

Number and class of Accountants required, One - Class "B" or "C".

Rates, Regular. We have given probable cost at $100.00.

Remarks, Mr. Seybel is a former client of Mr. C. S. McCulloh, and is referred to us by Mr. McCulloh.

Ledger Folio,

Noted: (For use of New York Office only.)

By, T. B. Dixcy.
Chicago Office, October 10, 1902.

Client, Isaac Winkler, of Isaac Winkler & Bro.

Address, C/o Judson Harmon, St. Paul Bldg., Cincinnati, Ohio.

Conference, between Mr. Sells and Mr. Kuh (of Kuh, Nathan & Fisher) Mr. Winkler's son-in-law.

Account to be charged in Ledger, I. Winkler.

Examination to be made of, Sundry accounts in books of James S. Kirk & Co.

Where located, 352 N. Water St. Chicago.

Nature of work, examining certain accounts as to amount of "Soda Ash" and "Caustic Soda" used in manufacture of soap in 1898 and 1899.

Probable length of time,

Number and class of Accountants required, one.

Rates, remarks,

Remarks, One report to be delivered to Mr. Winkler and one to Holt, Wheeler & Sidley (1007 Tacoma Bldg.) Attys' for J. S. Kirk & Co., provided same is straight report. Any report of a confidential nature to go Mr. Winkler only. If latter is necessary, the report to Holt, Wheeler & Sidley to be withheld until advised from Cincinnati to deliver to Holt, Wheeler & Sidney.

Ledger Folio,

Noted: (For use of New York Office only.)

By, W. W. S.
HASKINS & SELLS,  
CERTIFIED PUBLIC ACCOUNTANTS.  

ENGAGEMENT NO. 360.  

INQUIRY BLANK.  

Chicago Office, October 9, 1902.  

Inquiry made by, Mr. Julius S. Kuh.  

Address, C/o Kuh, Nachan & Fisher, Franklin Street, Chicago.  

Conference, With Mr. Sells.  

Letter,  

Telephone,  

Examination to be made of, accounts of Soap Factory.  

Where located, Chicago address not given.  

Nature of work, Examination for a friend that has claim and will probably sue.  

Probable length of time, Not stated.  

Number and class of Accountants required, one.  

Rates quoted, $25.00 and $15.00 per day, depending on character of work.  

Account to be charged in Ledger, Name of friend not yet given.  

Remarks, Mr. Kuh is connected with a large clothing establishment and is to see his friend tonight and advise us soon if our services are required.  

He called to inquire if we had an accountant available for special examination on very short notice.  

Register Folio,  

Noted: (For use of New York Office only.)  

By, E. W. S.
HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 359

NEW YORK Office, October 8, 1902.

Client, Thompson, Tenney & Crawford,

Address, 25 Broad Street, New York.

Conference, 

Letter, 

Telephone, T. B. Dixcy.

Account to be charged in Ledger, Union Construction Company, care of above.

Examination to be made of (and report) on a set of books of a construction company that have been kept in their office.

Where located, 25 Broad Street, New York.

Nature of work, As above.

Probable length of time, Four or five days.

Number and class of Accountants required, One Class "B" or "C" and possibly an assistant.

Rates Regular – not to exceed $200.00.

Remarks, 

Ledger Folio, 

Noted: (For use of New York Office only.)

By, T. B. DIXCY.
Client, Sullivan & Cromwell, Counsel for H. T. Carey & Company,
Address, 49 Wall Street, New York.
Conference, C. W. H. with William Nelson Cromwell at his office.
Letter,
Telephone,
Account to be charged in Ledger, H. T. Carey & Company.
Examination to be made of, A stock transaction.
Where located, New York City.
Nature of work, Determining who is responsible for the proceeds of the sale of 600 shares of Dominion Securities Company stock.
Probable length of time, Not Known.
Number and class of Accountants required, One - Class "C", Grade 2.
Rates, None - See memorandum attached.
Remarks, See memorandum attached.
Ledger Folio,
Noted: (For use of New York Office only.)
By, C.W.H.
Client, City of Chicago,

Address, City Hall.

Conference, Hon. L. E. McGann.

Letter,

Telephone,

Account to be charged in Ledger, City of Chicago - County Accounts.

Examination to be made of, County Treasurer's delinquent tax list of 1900 taxes.

Where located, Chicago.

Nature of work, Inquiries to be sent to parties shown to be delinquent the largest amounts, asking them to verify delinquency or advise date of payment, etc.

Probable length of time, Indefinite.

Number and class of Accountants required, Indefinite.

Rates, See letter

Remarks, Hon. L. E. McGann, Comptroller of the City of Chicago, requested us to send out these letters; also to visit a few of the people shown to be delinquent, with the idea of ascertaining whether the delinquent list, as rendered, was correct or proving that it was wrong.

Ledger Folio,

Noted: (For use of New York Office only.)

By, C.S.L.
Client,  T. C. DuPont,  
Address,  46 Cedar Street, New York. 
Conference,  with Mr. Dixcy at Mr. DuPont's office 
Letter,  
Telephone,  
Account to be charged in Ledger,  E. I. DuPont & Company, Wilmington, Delaware. 
Examination to be made of,  the profits of the Laflin & Rand Powder Company 
Where located,  99 Cedar Street, New York. 
Nature of work,  Examination of the profits of the Laflin & Rand Powder Company for five years, to the latest date possible, probably September 30. 
Probable length of time,  
Number and class of Accountants required,  One - Mr. Hack - Grade "D". 
Rates,  not asked nor quoted. 
Remarks,  This is a very confidential investigation. The Laflin & Rand Powder Company have sold to the DuPonts their business, providing that we shall prove the earnings to be equal to a statement already submitted to the DuPonts by the Powder Company. We are to meet Messrs. T. C. and Pierre Dupont at their office, 46 Cedar Street, at 10 o'clock to-morrow morning and take up the examination with Mr. Pierre Dupont.

Ledger Folio,  
Noted: (For use of New York Office only.)  
By,  T. E. DIXCY.

[Signature]
Client, E. Patten

Address, #522 Ninth Street, Brooklyn, N.Y.


Telephone, -

Account to be charged in Ledger, E. Patten

Examination to be made of, System of Accounts operated by Mr. Patten

Where located, #522 Ninth Street, Brooklyn, N.Y.

Nature of work, Criticisms of the system of accounts operated by Mr. Patten and suggestions to be offered.

Probable length of time, Two or three evenings.

Number and class of Accountants required, One - Mr. Hotson - Class "B"

Rates, $25.00 per day

Remarks, Mr. Patten desires us to "make suggestions and advance points that will benefit me as well as the work."

Ledger Folio, 

Noted: (For use of New York Office only.)

By, T. B. DIXCY.
Client, Board of Trustees of the Independent School District of the City of Houston, Texas.
Address, Houston, Texas.
Conference, Mr. H. W. Brown.
Letter,
Telephone,
Account to be charged in Ledger, City of Houston - School Matter.
Examination to be made of, City of Houston - School Matter.

Where located, Houston, Texas.

Nature of work, Examination and audit of the books and accounts of the Board from April 14, 1902, to the date of Mr. Tracy's resignation, September 8, 1902.

Probable length of time,

Number and class of Accountants required,

Rates, $25.00 per day - estimated to cost from $300.00 to $500.00

Remarks, Mr. Brown told the members of the School Board that we would prefer to do the work at our regular per diem rate of $25.00 per day, and that we estimated it would cost them in the neighborhood of from $300.00 to $500.00. This rate was accepted by the President of the Board and will be approved by the Board at its next regular meeting, which will be October 13, 1902. Mr. Brown will divide the time of the men engaged on the work, and see that the proper charge is made for this examination.

Ledger Folio, 

Noted: (For use of New York Office only.)

By, H. W. Brown.
Client, Mr. George W. Hunter,

Address, #1010 Carleton Building - St. Louis, Missouri.

Conference, 

Letter, September 26, 1902.

Telephone, Mr. George W. Hunter,

Account to be charged in Ledger, Searcy & Des Arc Railroad Company,

Examination to be made of, Searcy & Des Arc Railroad Company.

Where located, Searcy, Arkansas.

Nature of work, Statement of cash receipts and disbursements as shown by Treasurer's books for account of April 30, 1902 and prior - Comparative Balance Sheet Sept. 30, 1902 and April 30, 1902 - Income and Profit and Loss Statements May 1, 1902 to Sept. 30, 1902 inclusive - Books written up and closed at Sept. 30, 1902.

Probable length of time, 10 days.

Number and class of Accountants required, One first class.

Rates, $15.00 per day and traveling and subsistence expenses.

Remarks, This road came into possession of Syndicate represented by Mr. Hunter April 8, 1902 and its control and management assumed by him that date. The road was practically sold May 1, but owing to various causes, it was not determined whether transfer should be made to the C. R I. & P. R.R. Co., to the Choctaw for the C. R I. & P. R.R., or to a Philadelphia Syndicate representing their interests. In the mean time the road has been operated by Mr. Hunter and the accounts are to be turned over to the C. R I. & P. R.R. Co. October 1, 1902.

Ledger Folio, Noted: (For use of New York Office only.)

By, D. C. Morris.
Form No. 113.

HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.

ENGAGEMENT BLANK No. 351.

NEW YORK Office, September 26, 1902.

Client, Charles S. McCulloh,

Address, 30 Broad Street, New York.

Conference, with Mr. Dixey

Letter,

Telephone,

Account to be charged in Ledger, Charles S. McCulloh's regular account

Examination to be made of,

Where located, 415 Lexington Avenue and 45 Broadway, New York.

Nature of work, Dissecting operating books for the purpose of opening corporate books which shall incorporate both the Manufacturing Department and the corporate business, writing up stock books, etc.

Probable length of time, About a week

Number and class of Accountants required, One - Class "D", Grade #1.

Rates, Actual cost to us.

Remarks, This is a matter on which Mr. McCulloh was engaged when he came with us permanently, and we promised to allow him time enough to complete the matter at some future date, as it was not then very pressing, and he now needs an assistant. Mr. Dixey arranged with Mr. McCulloh that we would charge him actual cost to us.

Ledger Folio,

Noted: (For use of New York Office only.)

By, H.B.C.
Client, United Telephone & Telegraph Company,
Address, 112 North Broad Street, Philadelphia, Pennsylvania.
Conference, Mr. William G. Park with Mr. Sells.

Nature of work, Quarterly audit, July 1 to September 30, 1902. When completed, express an opinion in regard to the commercial and physical condition of the company - present and prospective - and communicate to Mr. W. G. Park, 47 Fifth Avenue, New York. Quarterly audits to be made hereafter.


Number and class of Accountants required, One - Class "B" or "C" and one assistant.

Rates, None quoted.

Remarks, Mr. W. G. Park, brother of the President of the Company, called today and had a conference with Mr. Sells and Mr. Stone. Mr. Park wishes us to take up the work just as soon as the accounts of the company for the month of September are closed. If we have a man in Philadelphia or vicinity at that time, he will just call on them; if not, we will inquire by letter when they will be ready for us. Although Mr. W. G. Park has instructed us to do this and also make quarterly audits, we must not appear to be doing this for him, but should make our arrangements with the Company in Philadelphia when we are there.
Client, F. A. Palen,
Address, Kingston, N. Y.

Account to be charged in Ledger, F. A. Palen.
Examination to be made of, certain propositions made to Mr. Palen in relation to the manufacture of car bodies and car wheel oilers.

Where located, Plants at Niles, Ohio. Visits to Rock Island, Ill., and Pittsburg, Pa., necessary.
Nature of work, 
Probable length of time, about a week.
Number and class of Accountants required, Mr. Baumann
Rates, $15.00 a day and expenses.
Remarks, This is a personal investigation made by Mr. Palen, and he desires Mr. Baumann to accompany him in order that he may be on hand to take up any accounting propositions that may develop in the progress of the investigation.

Ledger Folio,
Noted: (For use of New York Office only.)

By, T. B. Dixcy.
Client, George Rose,
Address, 60 Liberty Street, New York.

Conference,
Letter,
Telephone, H. B. Cook.

Account to be charged in Ledger, George Rose.
Examination to be made of, See below.

Where located, 60 Liberty Street, New York.
Nature of work, Opening set of personal books for Mr. Rose.

Probable length of time, About one week.
Number and class of Accountants required, One – Class "D", Grade 2.
Rates, None quoted. (Charge $15.00 per day)

Remarks, Mr. Rose telephoned at 10:45 this morning, and asked if we would have a representative call on him at his office in reference to opening a set of personal books. He desires us to purchase them for him and to open them.

Ledger Folio, Noted: (For use of New York Office only.)

By, H.B.C.

[Handwritten notes:]

End
Client: Henry P. Toler & Company,
Address: 7 Wall Street, New York.
Conference: Mr. Dean.
Telephone,
Account to be charged in Ledger: Henry P. Toler & Company.
Examination to be made of: Henry P. Toler & Company.
Where located: 7 Wall Street, New York.
Nature of work: Statement of financial condition at the close of business, September 30, 1902, on account of change in the membership of the firm.
Probable length of time: One day.
Number and class of Accountants required: One - Class B, Grade two.
Rates: $25.00 per day.
Remarks: Mr. Hoffmann, who engaged us to do this work, requested we give whatever suggestions that might occur to us that would tend to improve their system of accounts and facilitate the handling of their stockbroking business. They intend to open up a new set of books October 1, and wish to give the order for the same right away. We have promised to furnish the necessary rulings.

Ledger Folio: 
Noted: (For use of New York Office only.)

By T. B. DEAN.

Address: Office: 49th Street and 8th Avenue, New York.

Conference: Mr. H. Sanderson, President, Mr. W. K. Ryan, Secretary & Treasurer, Mr. Sells and Mr. Ludlam.

Nature of work: Making a thorough examination of the accounts for the past year and suggestions in regard to the system and methods of parent and auxiliary companies.

Probable length of time: Three to six weeks.

Number and class of Accountants required: One accountant Class B. or C, and two assistants.

Rates: $50.00 for principals, supervising, conferences, etc.; accountants, $25.00 and $15.00 per day.

Remarks: We are to report, from time to time, the progress and general conditions as they may develop, with a view to a more extended examination than one year if circumstances warrant, and to see that the system is adapted to the requirements of the business, and whether the work can be brought up and kept up to date. In some respects it is now far behind. VERY CONFIDENTIAL: It is expected that something wrong will be found in the accounts, if not in the misappropriation of funds, in the arrangement of the accounts, etc., particularly, accounts receivable, accounts charged off for bad debts, etc., should be gone into very carefully. We are to be prepared to take charge of the office as successors to the auditor, if necessary. No limit was put upon the examination, but it is expected that we are to keep in constant touch with Mr. Sanderson, and he will know, from time to time, after we have spent a week or two on the work, what it will cost his Company, in a general way, to make the examination. Mr. Sanderson did not say this latter; it is our view of his wishes in the matter. Work to commence Monday morning, September 22.

Ledger Folio: By, E.W.S.

Noted: (For use of New York Office only.)
Client, United States Rubber Company.
Address, 47, Farringdon Street, London, E.C.
Conference, Mr. Grant with Mr. Knott - 21st. October.
Letter, Confirming from Mr. Knott dated 21st. October.
Telephone,

Account to be charged in Ledger, United States Rubber Company, London.
Examination to be made of, Accounts of London office from July 1, 1902.

Where located, London.
Nature of work, Annual Audit. Certificate quarterly -
Detail checking monthly including postings to Customers' a/cs.

Probable length of time,
Number and class of Accountants required,
Rates, Agreed @ 50 guineas per annum (£52.10.0)
Remarks, The fee will probably be paid in quarterly instalments of
£13. 2. 6, the first of which has been received.

The Books are closed and the accounts made up to the 31st.
December in each year.

Ledger Folio,
Noted: (For use of New York Office only.)

By, J. Grant.

Address: 47 Farringdon Street, E. C., London.

Conference, C. W. H.

Letter,

Telephone,

Account to be charged in Ledger. United States Rubber Company.

Examination to be made of United States Rubber Company.

Where located. 47 Farringdon Street, London, E. C.

Nature of work. Monthly audit and certify quarterly to the New York Office.

Probable length of time. Not known.

Number and class of Accountants required.

Rates. Regular, and we will have to adjust our charges when our London Office bill is received.

Remarks. Mr. Knott states that we shall receive our remuneration from the United States Rubber Company, but that he had paid the previous auditors here. We will render the bill to the Rubber Company, and they can take the matter up with Mr. Knott as to the charge. We think this is a proper charge to the London business. Mr. Knott declines to pay us direct, so that the matter must go through the Rubber Company.

Ledger Folio, C. W. H.

Noted: (For use of New York Office only.)
ENGAGEMENT BLANK.

No., 16.  

Name of Client, United States Rubber Company (English Agency)

Address, 47, Farringdon Street, E.C.

Engagement, 

Please fill in particulars

Rates, 

forward us copy.

Ledger Folio, By, 

United States Rubber Company (English Agency)

47, Farringdon Street, E.C.
Client: Brompton & Piccadilly Circus Railway Company,
Address: St. James' Park Station, London, S.W.
Conference, Letter,
Telephone,
Account to be charged in Ledger: Brompton & Piccadilly Circus Railway Company,
Examination to be made of: Brompton & Piccadilly Circus Railway Company.
Where located: London, S.W.
Nature of work: Semi-annual audits.
Probable length of time,
Number and class of Accountants required,
Rates: £10.10.0 per annum.
Remarks,
Ledger Folio,
Noted: (For use of New York Office only.)
By, C.W.H.
ENGAGEMENT BLANK.

No. 15.  20th. August 1902.

Name of Client, Brompton & Piccadilly Circus Railway Company,
Address, St. James' Park Station, LONDON, S.W.

Engagement, Auditing the accounts of the Company.

Rates, £10.10. 0. per annum.

Ledger Folio, By,
Client, 
Cumming & Stockbridge (in liquidation).

Address, 8 Moor Lane, London, E. C.

Conference,    

Letter,  

Telephone,  

Account to be charged in Ledger, Cumming & Stockbridge.

Examination to be made of, Cumming & Stockbridge.


Nature of work, Preparation of statement of affairs, and supervision of liquidation of London Branch.

Probable length of time,    

Number and class of Accountants required,    

Rates, Principals' time - ten guineas & eight guineas per day; assistants' time - two guineas and one guinea per day; and hotel, traveling and incidental expenses.

Remarks, Instructions for this work received from Mr. Quinn, of Alexander & Colby, New York.

Ledger Folio,    

Noted: (For use of New York Office only.)    

By, C.W.H.
ENGAGEMENT BLANK.

No., 13.  

11th. August 1902.

Name of Client, Cumming & Stockbridge (in liquidation).

Address, 8 Moor Lane, LONDON, E.C.

Engagement, Instructions from Mr. Quinn, of Alexander & Colby, New York, to prepare Statements of Affairs of Cumming & Stockbridge, LONDON, PARIS and HAMBURG.

also to supervise liquidation London Branch.

Rates, Principals' time - ten guineas & eight guineas per day,

Assistants' time - two guineas and one guinea per day,

and hotel, travelling and incidental expenses.

Ledger Folio,

By,
Client, National India Rubber Company.

Address, 244 Monroe Street, Chicago.

Conference, with Mr. Brown.

Nature of work, Locating shortage of ex-cashier.

Examination to be made of, Audit of Accounts from February 1, 1900, to March 31, 1901, inclusive.

Remarks. In connection with shortage of Ex-Cashier, W. F. Roenneburg.

Authority from Mr. Brown, Secretary, National India Rubber Company, who will arrange terms with New York office. This is separate and distinct from the regular rubber audit.

Ledger Folio, }

Noted: (For use of New York Office only.)

By, FKP
Client, F. A. Palen.
Address, Kingston, N. Y.
Conference, with Mr. Dixcy at luncheon; later with Mr. Sells.
Letter,
Telephone,

Account to be charged in Ledger,

Examination to be made of, the accounts of the construction company owned by Mr. Palen - Name to be supplied later.

Where located, Havemeyer Building, New York City.

Nature of work, designing a suitable and up-to-date system of accounting for the business.

Probable length of time,

Number and class of Accountants required, One - Class "B" or "C."

Rates, $25.00 per day.

Remarks, After the system is installed and operating, Mr. Palen desires us to make an audit of each contract as the work is completed, and render him a profit and loss account therefor.

Ledger Folio,

Noted: (For use of New York Office only.)
MEMORANDUM

Mr. F. A. Palen advises me that he has incorporated a construction Company, doing a general building business. In this connection, he wants us to install a thorough and up-to-date system of accounting, and he proposes also, at the completion of each contract, to have us make an audit of that particular job, and render him a profit and loss account covering it.

The matter is not yet quite ripe, but will materialize in a few weeks, when we will get from him definite instructions.

T. B. DIXCY.

NEW YORK,
September 8, 1902.

Address: Chicago, Illinois.

Conference:

Telephone:

Account to be charged in Ledger: Edward R. Rice, Local Agent for Jos. Bannigan Co.

Examination to be made of: See remarks.

Where located: Chicago, Illinois.

Nature of work: Man to act as bookkeeper.

Probable length of time: Few days.

Number and class of Accountants required: One.

Rates: $15.00 per day.

Remarks: On account of the illness of their bookkeeper, one man is required for a few days to catch up with the work behind. It is to be kept separate and distinct from Rubber audit.

Ledger Folio:

Noted: (For use of New York Office only.)

By, F.K.P.
No. 340
Chicago, September 3, 1902.

Name of Client, Edward R. Rice, Local Agent for Jos. Bannigan Co.
Address, Chicago.

Engagement, One man for few days to catch up work, behind,
        account book-keeper sick.

Rates, $15.00 per day.
Separate and distinct from Rubber audit.

Ledger Folio, By, F. K. P.
Client, John R. Bennett,

Address, 31 Nassau Street, New York.

Conference, Mr. Ludlam, accompanied by Mr. McCulloh, with Mr. E.S. Macdonald, Secretary.

Account to be charged in Ledger, John R. Bennett.

Examination to be made of, Mr. Bennett's farm accounts.

Where located, Danville and Washingtonville, Pennsylvania.

Nature of work, Examination and audit and preparation of system of accounts.

Probable length of time, Not known.

Number and class of Accountants required, One - Class "B".

Rates, $25.00 per day and traveling and subsistence expenses.

Remarks, Mr. Macdonald is to meet Mr. McCulloh at Danville, Pennsylvania, on Monday morning, September 8, at the residence of Mr. Bennett, and detailed instructions will then be given concerning the audit.

By, C.S.L.
Inquiry made by, Mr. Macdonald, Secretary to Mr. John R. Bennett, Lawyer.
Address, 31 Nassau Street, New York.

Nature of work, Audit for about one and one-half years.

Probable length of time, 

Number and class of Accountants required, One — Class "C", Grade 2.

Rates quoted, $25.00 and traveling and subsistence expenses.

Account to be charged in Ledger, John R. Bennett.

Remarks, Mr. Macdonald seemed satisfied with the rates quoted, and said that he would come in about one week from now and see Mr. Dixcy. He also said he would like us to put in a proper system of accounts when we are through with the audit.
Client, Finley Barrell & Company, Bankers & Brokers.

Address, Chicago, Illinois.

Conference, ________________________________

Letter, ________________________________

Telephone, ________________________________

Account to be charged in Ledger, Finley Barrell & Company.

Examination to be made of, United States Gypsum Company.

Where located, Chicago, Illinois.

Nature of work, Re-arranging balance sheet and profit and loss account in proper manner for filing with Chicago Stock Exchange.

Probable length of time, ________________________________

Number and class of Accountants required, ________________________________

Rates, None asked or quoted.

Remarks, ________________________________

Ledger Folio, ________________________________

Noted: (For use of New York Office only.) ________________________________

By, F. K. P.
ENGAGEMENT BLANK.

No. 338

Chicago, August 30, 1902

Name of Client, Finley Barrell & Company.

Address, Bankers & Brokers, Chicago.


Rates, None asked or quoted.

Ledger Folio, By, F. K. P.
ENGAGEMENT BLANK No. 337

HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.

Chicago Office, August 29, 1902.

Client. Otis, Wilson & Company,
Address, Chicago, Illinois.

Conference,
Letter,
Telephone,

Account to be charged in Ledger, Otis, Wilson & Company.

Examination to be made of, Paxton Electric Light Company.

Where located, Paxton, Illinois.

Nature of work, Examination from commencement of business, about seven years; also a physical examination of the property.

Probable length of time,

Number and class of Accountants required,

Rates, Usual.

Remarks, The Manufacturers' Appraisal Company will make the physical examination.

Ledger Folio,

Noted: (For use of New York Office only.)

By, F.K.P.
ENGAGEMENT BLANK.

No. 33

Name of Client, Otis, Wilson & Company,

Address, Chicago.

Engagement, Exam. Paxton Electric Light Co., Paxton, Illinois, from commencement of business, about 7 years; also physical examination of property.

Rates, Usual.

Will engage a representative of Manufacturers' Appraisal Company.

Ledger Folio, By, F. K. P.
New York Office, August 28, 1902.

Client, Fort Scott Consolidated Supply Co., (C. F. Martin, Vice President)

Address, Fort Scott, Kansas.

Conference, With Mr. William G. Holt.

Letter, Telephone,

Account to be charged in Ledger, Fort Scott Consolidated Supply Co., Ft. Scott, Kansas.

Examination to be made of, Gas Plant, Electric Light Plant, Street Railway and Steam Heating Plant.

Where located, Fort Scott, Kansas.

Nature of work, General Balance Sheet, comparative as between Aug. 31, 1902, and beginning of this Company's operation. Also Income and Profit and Loss Account; also inventory and appraisal of properties, materials and supplies.

Probable length of time, Not discussed.

Number and class of Accountants required, Two, One class "C" first grade, one class "D" first grade.

Rates, $40.00 per day and traveling and subsistence expenses.

Remarks, Report to include certificate and to be rendered to C. F. Martin, Vice President, Fort Scott Consolidated Supply Co., Fort Scott, Kansas. The Company has a bond issue outstanding of $200,000.00. The bond holders desire to dispose of their holdings and find an investigation and independent audit necessary. Period to be covered, about one and one-half years. The Company also has in view, the retirement of the present bond issue, the issuance of new bonds and the acquirement of the Water Works and two Ice Plants. Conference of our representative with Mr. C. F. Martin may result in the examination of one or all of the prospective properties, both as to the accounts and as to inventory and appraisal of their properties, materials and supplies. Mr. Holt has advised Vice President C. F. Martin that our rates are $40.00 per day and desires that our representative confirm the arrangement with him at the time of his introduction. The Supply Company is owned by two of the banks in Ft. Scott, Kansas. Mr. Grant Hornady, President of the First National Bank is also President of the Supply Company. Mr. C. F. Martin, the Cashier of the Bank of Fort Scott, is Vice President of the Supply Company. It was agreed with Mr. Holt that our representative would inaugurate the examination on Monday morning, September 1.

Note: (For use of New York Office only.)
Inquiry made by, William G. Holt

Address., Kansas City, Missouri,

Conference, With T. B. Dixcy at 12:30

Letter, of introduction from H. V. Brandenburg & Company, New York.

Telephone,

Examination to be made of, Fort Scott (Kansas) Consolidated Supply Company, owning and operating the gas and electric light plants, street railway and steam heating plant of that City. Capitalization $250,000.00

Where located, Fort Scott, Kansas.

Nature of work, Preparation of balance sheets at the beginning and end of period and income and profit and loss accounts.

Probable length of time, Ten days. Would endeavor to complete it in one week.

Number and class of Accountants required, Two - one Class "C", First Grade, man and asst.

Rates quoted, $25.00 and $15.00, and traveling and subsistence expenses.

Account to be charged in Ledger,

Remarks, This Company has a bond issue outstanding of $200,000.00 and bond holders desire to dispose of bonds, and find an investigation and independent audit necessary. Period to be covered, about one and a half years. The company also has in view the retirement of the present bond issue and the issuance of new bonds, and acquisition of the water works and two ice plants. The examination of these properties is not contemplated in our present investigation but may come up while we are on the ground. The Supply Company is owned by the two local banks of Fort Scott, and Mr. Holt seemed to think bankers would object to an expense of over $300.00. Mr. Holt will wire this afternoon and advise us later.
NEW YORK, Office, August 18, 1902.

Client, H & L Advertising

Address, 1902

Conference, Mr. Richardson, of the Commercial Advertiser.

Letter,

Telephone,

Account to be charged in Ledger,

Examination to be made of,

Where located, New York Office.


Probable length of time,

Number and class of Accountants required, ___

Rates, __

Remarks, The Commercial Advertiser is to furnish us with several thousand copies of the pamphlet containing this information and bearing our card. The compilation, as published in the paper, is to state that it was prepared by Haskins & Sells. The cost of this work is to be charged to advertising, by Mr. Sells' direction.

Ledger Folio, By, T. B. Dixcy.

Noted: (For use of New York Office only.)
Client, United Railways Investment Company of San Francisco.
Address, Jersey City, N. J.

Conferences, with Messrs. Brown Brothers and Mr. Atterbury, their attorney.

Letter,

Telephone, Mr. James Brown requested Mr. Sells to call.

Account to be charged in Ledger, United Railways Investment Company of San Francisco

Examination to be made of,

Where located,

Nature of work, Preparing opening journal entries and opening books of the Company.

Probable length of time,

Number and class of Accountants required, Mr. Dunn is working on this matter.

Rates, None asked or quoted.

Remarks, This work was started a week or more ago, and should be kept separate from the United Railroads of San Francisco.

Ledger Folio,

Noted: (For use of New York Office only.)

By, E.W.S.
Client, Mr. George Rose.
Address, 60 Liberty Street, New York.
Conference, Mr. Dixcy.
Letter,
Telephone, Requested representative to call.
Account to be charged in Ledger, Mr. George Rose.
Examination to be made of, stubs of his father's (J. B. Rose) check books.
Where located, 60 Liberty Street, New York.
Nature of work, Examination of the stubs of J. B. Rose's check books from November, 1896, to June 28, 1902, and to set up, therefrom, list of the payments made by Mr. Rose to sundry parties.
Probable length of time,
Number and class of Accountants required, One - Class "C", Grade 2.
Rates, None quoted.
Remarks,
Ledger Folio, Noted: (For use of New York Office only.)

By, T. B. Dixcy.
HASKINS & SELLS,
CERTIFIED PUBLIC ACCOUNTANTS.

NEW YORK Office, August 20, 1902.

Client, George R. Webb,
Address, Maryland Telephone Building, Baltimore, Maryland.
Conference, Mr. Sells.
Letter, ————
Telephone, ————

Account to be charged in Ledger, George R. Webb.

Examination to be made of: Compilation of statements — see below.

Where located, Work being done at New York Office.
Nature of work, See below.

Probable length of time, Three days.
Number and class of Accountants required, One — Class "C" — Grade 2.
Rates, None asked or quoted.

Remarks, Compiling, from data furnished by Mr. G. R. Webb, statement of earnings and expenses and net earnings, statement of bonded debt, capital stock, estimating future earnings, etc, of the Maryland Telephone & Telegraph Company and the United Electric Light & Power Company.

Ledger Folio,

Noted: (For use of New York Office only.)

By, E.W.S.
ENGLAGEMENT BLANK.

No. 331

Name of Client, Mr. Howard Gould,

Address, 195 Broadway, New York.

Engagement, To examine Contractors' accounts — household matters at Port Washington, L. I. Mr. Hotson was assigned to this, working at Mr. Gould's office, 195 Broadway, N. Y.

Rates, $15.00 per day.

Ledger Folio, By, E.W.S.
MEMORANDUM OF INTERVIEW BETWEEN MR. HOWARD GOULD AND MR. SELLS AT MR. GOULD'S OFFICE TODAY:

Mr. Gould desires us to audit and have properly certified, by some person responsible for the work, all bills for his Castlegould place, and prepare a classification of expenditures so that he can see, at the end of each month, the total cost of the improvements, the amount expended for the month, and the total to date, together with a memorandum of the description of the improvements; that is to say, the number of yards or miles of road of certain width, heighth and length of bridges, length and different kind of fences, and a general description of the buildings, and also the number and depth of the wells, etc, etc. He desires a progressive statement and showing the amount expended for the month, grand total to date subdivided between all the different things on the place.

Commence with the examination of all bills: classify, check and approve ready for payment, so that all questions of prices and details as to the receipt of the goods will be disposed of before the bill goes to Mr. Gould for payment. The bills should bear the actual written approval of the person doing the work on the place. We are to try this for a month or two to see if we can relieve Mr. Gould, and, at the same time, check positively the disbursements of money and know that the proper value is received for the expenditure. The accountant should spend one day, or may be more, at Castlegould each week.

Use the reports we have rendered as a basis for the total cost to date of certain things; for the others, the information will have to be compiled from the bills and payments already made by Mr. Gould.

No rates quoted (charge $15.00 per day). Assign Mr. Hotson to this work. Mr. Gould wants this matter started as soon as possible.
Have Mr. Hotson arrange to call on him this afternoon. If, for any reason, he cannot see Mr. Gould today, call on him Thursday, as he will not be down Wednesday.

E.W.S.

NEW YORK,
September 9, 1902.
London Office, August 12, 1902.


Address: Westinghouse Building, Norfolk Street, Strand, W. C.

Conference, Letter, Telephone,

Account to be charged in Ledger: British Westinghouse Electric & Mfg. Co., Ltd.

Examination to be made of: British Westinghouse Electric & Mfg. Co., Ltd.


Nature of work: Supervision of installation of system of accounts at the Manchester works.

Probable length of time,

Number and class of Accountants required,

Rates: £5 per day in addition to traveling and incidental expenses.

Remarks,

Ledger Folio,

Noted: (For use of New York Office only.)

By, C.W.H.
ENGAGEMENT BLANK. August 14, 1902.

No., 330

Name of Client, British Westinghouse Electric & Mfg't. Co., Ltd.

Address, Manchester, England.

System of accounts. Mr. Chas. E. Morris sails

Engagement, August 16, 1902, to take up this matter.

Rates, £5 per day and traveling and incidental expenses.

Ledger Folio,

By, C.W.H. - London.
No. |  
---|---

12th. August 1902. 1902.

Name of Client, British Westinghouse Electric & Manufacturing Company, Limited.

Address, Westinghouse Building, Norfolk Street, Strand, W.C.

Engagement, Supervision of installation of system of accounts at the Manchester works.

Rates, £5 per day in addition to travelling and incidental expenses.

Ledger Folio, By,
ENGAGEMENT BLANK.

No., 328  
August 13, 1902

Name of Client. George R. Webb,

Address, Baltimore, Maryland.

from data furnished by Mr. G. R. Webb

Engagement, compiling statement of earnings and expenses and net earnings, statement of bonded debt, capital stock, estimating future earnings, etc., of the following companies: City & Suburban Railway Company, Portland Railway Co., Portland General Electric Co., and Portland Gas Co., of Portland, Oregon. If the results are satisfactory this may lead to the examination of other companies in Portland, Oregon.

Rates, Not asked or quoted.

Ledger Folio, By, C. S. L.

ENGAGEMENT BLANK.

No., 329  
August 2, 1902

Name of Client. Lake Shore Engine Works,

Address, Marquette, Michigan.

Engagement, Audit and suggestions as to improvements in system of bookkeeping.

Rates, $15.00 per day and hotel expenses. (Work to be done at time of audit of the Cleveland Cliffs.)

Ledger Folio, By, L. O. Fisher.
ENGAGEMENT BLANK.

No. 326  August 13, 1902

Name of Client, National Traders Bank, (Fred O. Conant, V-Pres.)

Address, Portland, Maine.

Engagement, To make an examination for the bank to
ascertain shortage which occurred during period covered
by the bond which the bank had on their Teller.

Rates, $25.00 per day and Expenses

Ledger Folio, 423 By, C.S. L.

ENGAGEMENT BLANK.

No. 327  August 12, 1902

Name of Client, Chas. A. Murphey,

Address, 15 Wall St., New York.

Engagement, To make an examination of certain accounts of
the Sar Alvarez Cigar Company, 302 Broadway, N. Y. We
to call at Mr. Murphey's office at two o'clock today.

Bill to not amount to more than $40.00 or $50.00.

Rates, $15.00 per day.

Ledger Folio, By, C. S. L.
ENGAGEMENT BLANK.

No., 324

Name of Client.  E. W. Sells, Trustee.

Address,  30 Broad St., New York.

Engagement,  To examine the annual reports for the last four or five years of the Norfolk & Western Railroad for the purpose of determining the increase in value of the Common Stock of that Company. See memorandum attached.

Rates,  $25.00 per day. Total charge estimated at $150.00

Ledger Folio,  By,  E. W. S.

ENGAGEMENT BLANK.

No., 325

Name of Client.  Blair & Company,

Address,  33 Wall St., New York (Mr. Mitchell)

Engagement,  To make a list of certain stockholders of the Atlantic Trust Company. Mr. Hack has been assigned to this today, and it will probably take him only a few hours.

Rates,  $25.00 per day.

Ledger Folio,  By,  C.S.L.
No., 322

ENGAGEMENT BLANK.

Name of Client. Mercantile Trust Company,

Address, St. Louis, Missouri.

Engagement, Examination of the books and accounts of M. M. Martin & Company, Bankers, Litchfield, Illinois, for the purpose of verifying Assets and Liabilities, at close of business, August 5, 1902.

Rates, $25.00 and $15.00 per day.

Ledger Folio, By, (D.C. Morris)

No., 323

ENGAGEMENT BLANK.

Name of Client. City of New Rochelle,

Address, Henry S. Clarke, Mayor.

Engagement, To prepare statement to present to bondsman of John Koellner, former Tax Receiver, arranged for by John Harmer, Corporation Counsel.

Rates, $15.00 per day.

Ledger Folio, By, J.S. Mitchell.
ENGAGEMENT BLANK.

No. 790

Name of Client, McCormick Harvesting Machine Company.

Address, Chicago, Illinois.

Engagement, Character and rates as per memorandum.

Rates, $50.00 $25 + $15 - see memorandum

Ledger Folio, By, F. K. P.

ENGAGEMENT BLANK.

No. 321

Name of Client, Westinghouse, Church, Kerr & Company

Address, 8 and 10 Bridge Street.

Engagement, Furnish high class accountant to advise and counsel as to their system of accounts, covering certain transit properties, which involve a construction company, an operating company, financial company, etc.

Rates, No rates asked or quoted.

see memorandum on file.

Ledger Folio, By, C. S. L.
ENGAGEMENT BLANK.

No. 318  NEW YORK, August 2, 1902.

Name of Client, J. H. O'Donnell, Care Pneumatic Signal Co.

Address, 1125 Broad-Exchange Building, New York.

Engagement, Referred to us by Mr. Charles Hansel.

Transfers - International Pneumatic Tool Company, Ltd., to Chicago Pneumatic Tool Company - calculated in shares on United States basis - cash 9s 6d and shares 14s 6d; exchange rate 437 3/4.

None mentioned.

Ledger Folio, By, H. A. Dunn.

COPY

ENGAGEMENT BLANK.

No. 319  July 31, 1902

Name of Client, Mr. Thomas W. Crouch,

Address, Colonial Trust Company, St. Louis, Mo.

Engagement, To install system and assist Manager in re-organizing office - St. Louis Dressed Beef & Provision Company of St. Louis.

Rates, $25.00 and $15.00 per day

Ledger Folio, 411 (Signed) By, D. C. Morris
ENGAGEMENT BLANK.

No. 316

St. Louis, July 28, 1902.

Name of Client, Mercantile Trust Company,

Address, St. Louis, Missouri.

Engagement, Examination of accounts of the St. Louis, Kansas City & Colorado R. R. Company and the Gasconade Railway Construction Co. in the construction and equipment of the St. Louis, Kansas City & Colo. R. R. under Collateral Trust agreement with Mercantile Trust Company - Trustee.

Rates, $25.00 and $15.00 per day - See our letter July 17, 1902.

Ledger Folio, FINANCIAL By,

JUL 30 1902
DEPARTMENT

ENGAGEMENT BLANK.

No. 317

NEW YORK, July 31, 1902.

Name of Client, Mr. Keene,

Address, Manhasset House, Shelter Island.

Engagement, Audit of the Hotel accounts - Mr. Cage Hills

Rates, $5.00 per day and expense of bringing Mr. Hills here from Savannah, Georgia, and sending Mr. Van Tassel to Savannah, Georgia, to relieve Mr. Hills.

Ledger Folio, By,
ENGAGEMENT BLANK.

No., 314

NEW YORK, July 27, 1902.

Name of Client. Pierpont Manufacturing Company,

Address. Savannah, Georgia.

Engagement. Going over the books with Mr. W. W. Mackall, Vice President, and Mr. W. V. Davis, Secretary. No audit or verification desired. See attached letter.

Rates. $25.00 and expenses.

Ledger Folio, 404

By, R.C. Hotson.

FINANCIAL

JUL 29 1902

DEPARTMENT

ENGAGEMENT BLANK.

No., 315

NEW YORK, July 28, 1902.

Name of Client. Cummings & Stockbridge (Exporters & Importers)

Address. 11 Broadway, New York.

Engagement. To examine their books and system with the idea of preparing a statement for Mr. Sprague, the Assignee of the firm. Mr. Sells had a conference with Mr. Colby, of Alexander & Colby, Lawyers, and Mr. Sprague, who requested us to do this work.

Rates.

$50.00, $25.00 and $15.00 (not quoted).

Ledger Folio, 408

By, C.S.L.

FINANCIAL

JUL 30 1902

DEPARTMENT
ENGAGEMENT BLANK.

No., 312

NEW YORK, July 23, 1902

Name of Client. Mobile & Ohio Railroad Company.
Address. Mobile, Alabama.

Engagement. Annual audit in about the same manner as was done in the case of the C. N. O. & T. P. Ry. Co. last year. Balance sheet and income account, with certificate, must be ready to be presented to Mr. Spencer by Tuesday, Aug. 12; Verification of details may be continued later if necessary.

Rates. None mentioned. We estimate 50 or 60 days for this work at Mobile; that the whole cost of the work will be $1,500.00.

Ledger Folio. 394

FINANCIAL

JUL 24 1902

DEPARTMENT

By, E.W.S.

ENGAGEMENT BLANK.

No., 313

NEW YORK, July 17, 1902

Name of Client. Atlanta & West Point Railroad Company and The Western Railway of Alabama.
Address, Atlanta, Georgia.

Engagement. Audit of accounts for fiscal year ended June 30, 1902, and usual statements and certificate.

Rates. $750.00 - this includes all expenses, traveling and subsistence. See letter attached, dated July 15, 1902, to President Wickersham.

Ledger Folio. 408

FINANCIAL

JUL 29 1902

DEPARTMENT

By, E.W.S.
ENGAGEMENT BLANK.

NEW YORK, July 16, 1902


Address, Frankfort, Kentucky.

Engagement. To examine various insurance companies for the purpose of ascertaining whether or not they have paid to the State of Kentucky the tax of 2% on the aggregate annual premium required by law. See memorandum on file.

$25.00 and $15.00 per day, with nothing for supervising. We are to render bills monthly against the several insurance companies for the actual time of the accountants engaged on the work. We estimated that one man in four would be at the rate of $25.00 and the other three at $15.00, except where two men are working together, then the charge would be $25.00 for one and $15.00 for the other.

Work commenced at the Home and Provident Companies, July 17, 1902.

Ledger Folio 390

By, E.W.S.

FINANCIAL DEPARTMENT

JUL 17 1902

ENGAGEMENT BLANK.

NEW YORK, July 23, 1902


Address, Cincinnati, Ohio.

Engagement. Annual audit in about the same manner as was done last year. Balance sheet and income account, with certificate must be ready to be presented to Mr. Spencer by Tuesday, August 12. Verification of details may be continued later if necessary.

Rates. None mentioned. About 45 days were consumed last year at Cincinnati. We estimate about 40 or 45 days there this year, and that whole cost of work will be $1,250.00.

Ledger Folio 391

By, E.W.S.

FINANCIAL DEPARTMENT

JUL 24 1902
ENGAGEMENT BLANK.

No., 309  NEW YORK, July 15, 1902.
Name of Client. Vassar College,
Address. Poughkeepsie, N. Y.
Engagement, Audit of the Treasurer's accounts for year ended June 30, 1902.
Rates. As heretofore.
Ledger Folio. 318
By, H.B.C.
FINANCIAL
JUL 15 1902
DEPARTMENT

ENGAGEMENT BLANK.

No., 310  NEW YORK, July 15, 1902.
Name of Client. Mr. William Booth,
Address. 207 Broadway, New York.
Engagement, Desires an opinion as to the form of a statement of cash receipts and disbursements.
Rates. $25.00 per day. This will be handled here in the office, and we will probably make our charge about $50.00.
Ledger Folio. 389
By, H.B.C.
FINANCIAL
JUL 15 1902
DEPARTMENT
ENGAGEMENT BLANK.

No. 307

NEW YORK, July 15, 1902.

Name of Client. Savannah Trust Company - W. W. MacCall, President

Address, Savannah, Georgia.

Engagement, An accountant to instruct and assist in opening a set of books for this (new) company.

Rates, $25.00 and expenses.

Ledger Folio, 387

By, H.B.C.

FINANCIAL

JUL 15 1902

DEPARTMENT

ENGAGEMENT BLANK.

No. 308

NEW YORK, July 15, 1902.

Name of Client. City of Memphis - E. B. LeMaster, Chairman, Water Committee, City Council,

Address, Memphis, Tennessee.

Engagement, Artesian Water Company, Memphis, Tennessee.

Examination covering its existence, and detailed report containing general balance sheet, profit and loss account, statistical statements, etc.

Rates, Regular, not to exceed $1,500.00.

Ledger Folio, 387

By, E.W.S.

FINANCIAL

JUL 15 1902

DEPARTMENT
No. 305

ENGAGEMENT BLANK.

NEW YORK, July 9, 1902.


Address. 30 Broad Street, New York.

Engagement. Preparation of balance sheet of proprietary and affiliated companies of the Southern Pacific Company; prepared from last published annual report. We are to certify to net balance sheet of assets and liabilities of proprietary companies.

Rates. $25.00 per day and expenses while out of town.

Ledger Folio. 385

By, E.W.S.

FINANCIAL

JUL 15 1902
DEPARTMENT

No. 306

ENGAGEMENT BLANK.

NEW YORK, July 9, 1902.

Name of Client. Thompson, Tenney & Crawford.

Address. 25 Broad Street, New York.

Engagement. Audit of accounts from July, 1899 to June 30, 1902.

Rates. $25.00 and $15.00

Ledger Folio. 386

By, H.B.C.

FINANCIAL

JUL 14 1902
DEPARTMENT
ENGAGEMENT BLANK.

No. 503

NEW YORK, July 7, 1902.

Name of Client: W. J. Hayes & Company, Bankers,

Address: Cincinnati, Ohio.

Engagement: Investigation of accounts of William F. Fisher Company, manufacturers of brick, Fairwell, N. J.

Rates: $25.00 and $15.00 and expenses.

Send bill to Mr. Max Hart, Builder, 99 Nassau Street, New York.

Ledger Folio, 383

By, C.W.H. FINANCIAL

JUL - 9 1902 DEPARTMENT

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ENGAGEMENT BLANK.

No. 504

Cleveland, July 7, 1902

Name of Client: Mr. Alex Larson, M. E.

Address: Room #828 Hollenden House

Engagement: To verify figures of the engineer and make calculations from deductions made by him

Rates: $15.00 per day and $25.00 per day for supervision

Work to commence July 8, 1902, 9 A.M.

Ledger Folio, 304

By, Leon O. Fisher

Render Bill to Buckeye Fish Co.
ENGAGEMENT BLANK.

No. 301

New York, July 7, 1902.

Name of Client, A. T. Smith, President, Westcott Express Company,
Address, 39 East 62nd Street, New York.

Engagement, To devise and introduce a complete and modern system of accounts. There is no hurry for its inauguration; we can take all summer to study the situation so as to be sure to incorporate all the latest improvements and labor saving devices.

Rates, Regular.

Ledger Folio, 380

By, T. B. D. FINANCIAL

JUL 7 1902 DEPARTMENT

ENGAGEMENT BLANK.

No. 302

July 22, 1902.

Name of Client, Col. W. N. Avery,
Address, 122 West 62nd St., New York.

Engagement, Special work performed for Col. W. N. Avery by Mr. C. W. Haskins.

Rates, Fee, $250.00

Ledger Folio, 381

By, C. W. H.
ENGAGEMENT BLANK.

No. 297

14th. June 1902.

Name of Client, Samuel Buckley & Company.


Engagement, Examination of the Books from 1st. January to 31st. May 1902 for the purpose of balancing same. (Books imperfectly opened and kept.)

Rates, ________________

Ledger Folio, 376

By, ________________

FINANCIAL
JUN 26 1902
DEPARTMENT

ENGAGEMENT BLANK.

No. 298

NEW YORK, July 1, 1902.

Name of Client, South Jersey Electric Light, Gas & Improvement Co.

Address, ________________

Engagement, Examination of the plants and suggestions as to rendering reports, so that they will be in form to make comparisons of operations, of the South Jersey Company, Syracuse Electric Lighting & Gas Companies and the Buffalo Company.

Rates, Regular.

Ledger Folio, 377

By, C.W.H.

FINANCIAL
JUL 8 1902
DEPARTMENT
ENGAGEMENT BLANK.

No., 

Name of Client, Axel Larsen - M.E. 

Address, Room #828 - Holland House. 

Engagement, To verify figures of the engineer and deductions from deductions made by him. 

Rates, $15.00 per day - $25.00 per day for supervision. 

Work to commence July 8, 1902. 9 a.m. 

Ledger Folio, By, Leon O. Fisher 

Renders: Bill to The Buckeye Fish Co.
ENGAGEMENT BLANK.

No. 295

July 2, 1902

Name of Client, Thomas W. Crouch,

Address, Colonial Trust Company, St. Louis, Mo.,

Engagement, Verification of Assets and Liabilities and Income Account as of December 31, 1901, and as of July 1, 1902, of the St. Louis Dressed Beef and Provision Company of St. Louis.

Rates, $25.00 and $15.00 per day.

Ledger Folio, 375

By, FINANCIAL

JUL 7 - 1902
DEPARTMENT

ENGAGEMENT BLANK.

No. 296

July 2, 1902

Name of Client, Geo. W. Hunter,

Address, 1010 Carleton Building, St. Louis, Mo.,

Engagement, Searcy & Des Arc Railroad Company, at St. Louis:

Writing up Cash Book from April 1 to July 1, 1902, and reconciling various bank accounts therewith.

Rates, $15.00 per day.

Ledger Folio, 37

By, FINANCIAL

JUL 7 - 1902
DEPARTMENT
ENGAGEMENT BLANK.

No. 293

July 2, 1902.

Name of Client, Union Development Company of N. J.
Address, Continental Bank Building, Chicago.
Engagement, Six Months Audit to June 30, 1902, and
Certificate.
About half days' work for one man.

Rates, $25.00

Ledger Folio, 358

By, Nathan Bilder.

FINANCIAL

JUL 5  -  1902
DEPARTMENT

ENGAGEMENT BLANK.

No. 294

NEW YORK, July 2, 1902.

Name of Client, H. M. Sadler.
Address, Care United States Rubber Company, N. Y.
Engagement, Atlantic Coast Lumber Company, Georgetown, S. C.
To go over the accounts of the Company. Mr. Sadler will be
in Georgetown on Tuesday, July 8, and give instructions to
our representative as to just what is wanted.
Rates, None asked or quoted.

Ledger Folio, 359

By, C.W.H.

FINANCIAL

JUL 3  -  1902
DEPARTMENT
ENGAGEMENT BLANK.

No., 291  NEW YORK, June 30, 1902.

Name of Client.  Erie Railroad Company.

Address.  New York, N. Y.

Engagement,  Audit of the accounts for the year ended
June 30, 1902.

Rates,  As heretofore.

Ledger Folio,  369  By,  C.W.H.

FINANCIAL
JUL 1 - 1902
DEPARTMENT

ENGAGEMENT BLANK.

No., 292  NEW YORK, June 30, 1902.

Name of Client.  Atlantic Coast Line.

Address.  Wilmington, N. C.

Engagement,  To audit the accounts of the Atlantic Coast
Line for year ended June 30, 1902; and audit of the accounts
of the Plant System of Railways from the date of our last audit.
To make suggestions as to a system of accounting for the con-
solidated company and supervision of the entries, etc.

Rates,  None asked or quoted.

(See old engagement blank attached.)

Ledger Folio,  By,  C.W.H.

FINANCIAL
JUL 1 - 1902
DEPARTMENT
ENGAGEMENT BLANK.

No. 289  
NEW YORK, June 26, 1902.

Name of Client. United States Contracting Company,

Address, 18 Wall Street, New York.


Rates, Regular and expenses.

Ledger Folio, 310  
By, E. W. S.

FINANCIAL
JUN 26 1902
DEPARTMENT

ENGAGEMENT BLANK.

No. 290  
June 30, 1902

Name of Client. Philadelphia & Reading Railway Company,

Address, Philadelphia, Pa.

Engagement,

Rates, Regular

Ledger Folio,  
By,
ENGAGEMENT BLANK.

No. 287  
NEW YORK, May 24, 1902.

Name of Client, Brown Brothers & Company - George H. Frazier,  
Address, P.O.Box 1630, Philadelphia, Penn.

Engagement, Examination of various glass sand companies in Pittsburg and McVeytown, Pennsylvania.

Rates, Regular.

Ledger Folio, 339  
By, C.S.L.

FINANCIAL  
JUN 18  1902  
DEPARTMENT

ENGAGEMENT BLANK.

No. 285  
June 25, 1902

Name of Client, W. J. Taylor  
Address, 341 Bway

Engagement, To assist book keeper in preparation of his a/c with Mill. Must have it correct. Four by Saturday. Wants man at once.

Rates, $25 p diem, no charge for typewriting.

Ledger Folio, 360  
By, P.G.

FINANCIAL  
JUN 25  1902  
DEPARTMENT
NEW YORK, May 20, 1902.

Name of Client, Milliken Brothers.

Address, 11 Broadway, New York.

Engagement, Examination of accounts in order to prepare certified balance sheet and statement of income and profit and loss for five years, and drawing up a financial plan for the proper capitalization or financing of their business.

Rates, Regular — estimated time two weeks. We are to notify them in case the work, after we get into it, indicates that more time than about two weeks is required.

Ledger Folio, 357

By, C. W. H. FINANCIAL JUL 2, 1902 DEPARTMENT

Name of Client, The Fidelity and Deposit Company of Maryland.

Address, 3, Finch Lane, Cornhill, LONDON, E.C.

Engagement, Preparing Balance Sheet and Revenue Account from the Records of the Company as at 24th. May 1902. — period from February 1901 to 24th. May 1902. —

Rates,________________________________________

Ledger Folio, 374

By,________________________________________

FINANCIAL JUN 26 1902 DEPARTMENT
ENGAGEMENT BLANK.

Name of Client, Alexander & Colby.
Address, 3, Finch Lane, Cornhill, LONDON, E.C.

Engagement, Opening Books, auditing same, and certifying the fortnightly statements made to the New York office (to 15th. and last day of each month).

Rates,

Ledger Folio, 372

By,

FINANCIAL
JUN 26 1902
DEPARTMENT

ENGAGEMENT BLANK.

Address, Fleetwood.

Engagement, Examination of the Company's Books and Records for the year 1901. - Re-drafting Entries, and preparing Balance Sheet as at 31st. December 1901 for Board of Trade Auditor.

Rates,

Ledger Folio, 373

By,
ENGAGEMENT BLANK.

No., 281  NEW YORK, June 18, 1902.

Name of Client.  Ashbel P. Fitch.
Address,  149 Broadway, New York.
Engagement,  Information in re Lion Brewery.

Rates,  None asked or quoted
Ledger Folio,  356
By,  C.W.H.

FINANCIAL
JUN 23 1902
DEPARTMENT

ENGAGEMENT BLANK.

No., 282  NEW YORK, April 14, 1902.

Name of Client,  American Trust Company.
Address,  Cleveland, Ohio.
Engagement,  Audit of the accounts at the close of business
June 30, 1902.

Rates,  Regular.
Ledger Folio,  284
By,  C.S.L.

FINANCIAL
JUL 1, 1902
DEPARTMENT
ENGAGEMENT BLANK.

No., 279

NEW YORK, May 28, 1902.

Name of Client. J. & W. Seligman & Company,

Address, Mills Building, New York.

Engagement, Omaha & Council Bluffs Railway & Bridge Company, Omaha, Nebraska. Audit for year ended December 31, 1901, and as far this year as possible, probably May 31; and to take up questions of taxes, franchises, etc.

Rates, None asked or quoted.

Ledger Folio, 347

By, C. W. H.

JUN 18 1902

DEPARTMENT

ENGAGEMENT BLANK.

No. 280

NEW YORK, June 14, 1902.

Name of Client. United Telephone & Telegraph Company

(R. G. Park, President)

Address, Philadelphia, Pennsylvania.

Engagement. To obtain the earnings and expenses of the following independent companies which the United Telephone & Telegraph Company contemplates taking over July 1, 1902: Boyd's Telephone Company; Maryland Telephone Company; Western Maryland Telephone Company; Winchester Telephone Company.

Rates, Regular.

Ledger Folio, 363

By, E. N. Stone.

JUN 21 1902

DEPARTMENT
ENGAGEMENT BLANK.

No. 277  

Name of Client.  

Martin & Martin,  

Address. 235 Fifth Avenue, New York.  

Engagement, Preparation of balance sheet - January 1, 1902, and statement of Mr. Martin's personal drawings for the past three years.  

Rates, Regular.  

Ledger Folio, 351.  

By, H.B.C.  

FINANCIAL DEPARTMENT  

JUN 20 1902  

ENGAGEMENT BLANK.  

No. 278  

Name of Client. Atlantic Coast Line.  

Address. Wilmington, N. C.  

Engagement, Re-organization of accounting office, and to be consulted later as to plan of opening books of Consolidated System.  

Rates, Regular.  

Ledger Folio, 352.  

By, E. W. S.  

FINANCIAL DEPARTMENT  

JUN 20 1902
ENGAGEMENT BLANK.

No., 275

New York, May 1, 1902.


Address. Cleveland, Ohio.

Engagement. Complete system of factory costs for all their factories, and system of time keeping.

Rates. Regular, and expenses.

Ledger Folio, 315. By, C.S.L.

FINANCIAL JUN 18 1902 DEPARTMENT

ENGAGEMENT BLANK.

No., 276

New York, June 18, 1902.

Name of Client. Osburn Flexible Conduit Company.

Address. Park Row Building, New York.

Engagement. To direct the bookkeeper in closing the books of the Company, and supervision of same in order to bring balances into new books. Also to devise and prepare a new system of accounts for the use of the Company.

Rates. None mentioned.

Ledger Folio, 350. By, L. H. C.

FINANCIAL JUN 18 1902 DEPARTMENT
ENGAGEMENT BLANK.
No. 273.  
NEW YORK, June 14, 1902.

Name of Client. The United Coke & Gas Company

Address. 36 Wall Street, New York. (Engagement through J. & W. Seligman & Co.)

Engagement, To establish the present condition of the Company, and the method of handling the accounts and administering the business. (See Memorandum).

Rates, Regular - to be kept as low as possible.

Ledger Folio, 348.  By, C.W.H. JUN 17 1902

FINANCIAL DEPARTMENT

ENGAGEMENT BLANK.
No. 274.  
NEW YORK, June 14, 1902.

Name of Client. B. F. Miles, Treasurer,

Address. Cleveland, Ohio.

Engagement, Pennsylvania & Mahoning Valley Railroad Company, Youngstown, Ohio.

To state the assets and liabilities May 1, 1902, and introduction of a modern system of accounts (See Memorandum).

Rates, Regular.

Ledger Folio, 349.  By, E.H.S. JUN 17 1902

FINANCIAL DEPARTMENT
ENGAGEMENT BLANK.

NEW YORK, June 11, 1902.

No. 271

Name of Client. Patrick Calhoun,
Address, 30 Broad Street, N. Y.

Engagement. To investigate and report on Chas. Efros Company, Bayonne, N. J., Oil Refiners, having plants in various parts of the country. Make a thorough investigation and also appraisal, if we cannot get at the value of their plants from the books. To be done with expedition.

Rates, Regular.

Ledger Folio, 342. By, C.W.H.

FINANCIAL
JUN 13 1902
DEPARTMENT

ENGAGEMENT BLANK.

NEW YORK, June 13, 1902.

No. 272

Name of Client. C. O'D. Iselin,
Address, 36 Wall Street, New York.

Engagement, Write up books and figure interest at the New Rochelle Branch of his banking house.

Rates, $10.00 per day.

Mr. Carl Ruby assigned to the work to commence June 14.

Ledger Folio, 340. By, C.W.H.
NEW YORK, June 10, 1902

Name of Client, Southern Manufacturing Company.
Address, Richmond, Virginia.

Engagement, Southern Manufacturing Company.
Richmond, Virginia.

Audit to embrace period from time we made special report to Messrs. Rose & Peters (probably to January 15, 1901) to June 15, 1902. A statement is also required showing sales Good Luck Baking Powder, showing dollars only, for year ended June 15, 1901, and for year ending June 15, 1902, for comparative purposes.

About one week's work.
$25.00 and $15.00 and expenses. Estimated not to exceed $300.00. Mr. Garey, of Royal Co., must be advised in case anything should arise necessitating more than this amount.

Ledger Folio, By, E.W.S.

NEW YORK, June 2, 1902

Name of Client, City of Houston, Texas.
Address, O. T. Holt, Mayor.

Engagement, Audit for three years ended April 14, 1902; to be completed in approximately three months, $6,500.00.

Revising system of accounts and preparation of blanks, forms, etc., for new system; to be completed in about two months, $4,500.00.

Supervising installation of new system; to be completed in about three months, $5,000.00.

Rates, Total charge $16,000.00 - payable in monthly installments of 85%; 15% to be retained until the work is completed. See contract on file.

Ledger Folio, By, C.W.H. & E.W.S.
ENGAGEMENT BLANK.

NEW YORK, June 4, 1902

Name of Client. J. S. Bache & Company.

Address. 30 Broad Street, New York.

Engagement. Examination and audit of accounts and business of this firm, including verification cash and bank accounts, securities on hand and deposited as collateral, stocks borrowed and loaned, reconciliation of securities with customers' accounts; and verification of earnings and profit and loss account for period. Work to start June 5.

Rates, $25.00 and $15.00. TOTAL CHARGE NOT TO EXCEED $300.00 unless some irregularity is discovered, in which case we are to take matter up with Bache & Company before proceeding with work.

Ledger Folio, 325

By, C.S.L.

FINANCIAL JUN 11 1902 DEPARTMENT

ENGAGEMENT BLANK.

NEW YORK, May 27, 1902

Name of Client. National Ribbon Company.

Address, 83-85 Greene St., New York. Works, Paterson, New Jersey.

Engagement.


Rates, $450.00 for the two audits.

Ledger Folio, 330

By, E.W.S. & C.W.H.
ENGAGEMENT BLANK.

No. 266

NEW YORK, June 3, 1902.

Name of Client, United Telephone & Telegraph Company

Address, Philadelphia, Pa.

Engagement, To devise and install a new system of accounts

Rates, $25.00 and $15.00 per day. (See Mr. Ludlam before bill is rendered for this engagement to ascertain how much should be added to the bill on account of our using the system devised for the Cleveland Company.)

Ledger Folio, 326 By, C.S.L.
Engagement Blank.

No. 263  

May 20th, 1902

Name of Client, 
Mr. F. A. Palen

Address, 
Kingston, N. Y.

Engagement, 
To examine about 15 lead manuf

concern lead pipe & shot. 

Earnings & Expenses 5 years, also careful exami

sation of assets, as per memo.


Dine out, element 1 or 2 months.

Ledger Folio, 326  

By, C.S.L.
NEW YORK, May 19, 1902.

Name of Client, F. L. Crawford,
Address, 32 Liberty Street, New York.
Engagement, Examination of some accounts between various parties

Rates, $25.00 per day

Ledger Folio, 318

By, T. H. Lee.

ENGAGEMENT BLANK.

No., 262

Name of Client, Mr. A. L. Seligman
Address, 36 W. 75th St. NY City
Engagement, To write up his private books.

Rates, $15 per diem prorate time given

Ledger Folio, 319

By, J. W. Rockwell.
ENGAGEMENT BLANK.

No. 259

Name of Client, R. C. Clowry, Prest. Western Union Tel Co.
Address, 195 Broadway
Engagement, To examine Treasurers a/co American District Tel Co.
Recommby Mr. Taylor, V. W. Bowling Green Trust Co.
Rates, $25 & $15 p diem

Ledger Folio 366

By, CWH

ENGAGEMENT BLANK.

No. 260

Name of Client, Francis Walker,
Address, Chicago
Engagement, Confidential examination - Sunday, May 18.
Rates, Usual

Ledger Folio 377

By, F. K. P.
ENGAGEMENT BLANK.

No. 257.  

Name of Client, Finance Committee, City of Chicago.  
Address, Wm. Mavor, Chairman.  

Engagement, As per letter of April 25, 1902.  

Rates, $1,000.00  

Ledger Folio, 311  By, F. K. P.  

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ENGAGEMENT BLANK.

No. 258.  

Name of Client, American Consolidated Pine Fibre Co.  
Address, 135 Broadway  

Engagement, Examination of books. Same as last year.  

Rates,  

Ledger Folio, 313  By, Letter.  

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ENGAGEMENT BLANK.

No., 255

New York, May 3, 1902

Name of Client, Harvey Fisk & Sons,

Address, New York.

Engagement, International Power Company, Providence, R. I.

Thorough examination into all assets and liabilities, possibly necessitating appraisal by competent engineers to arrive at the real value of their assets.

Also an examination and statement of the earnings and expenses for two years to the latest available date.

Rates, $25.00 and $15.00 per day and expenses.

Ledger Folio, 310  By, C.W.H.

ENGAGEMENT BLANK.

No., 256

Chicago, May 10, 1902

Name of Client, Chicago Savings Bank.

Address, J. E. Otis, Vice-President.

Engagement, Audit for such periods and at such times as may be directed later.

Rates, $25.00 per day and $15.00 per day.

Ledger Folio, 312  By, F. K. P.
ENGAGEMENT BLANK.

No., 253

Name of Client, KOUNTZE BROTHERS, Bankers,

Address, 120 Broadway, New York.

Engagement, Examination of system of accounts and office management.

To be taken up last part of April.

Rates, No terms mentioned.

Ledger Folio, 309

By, C. W. Haskins.

ENGAGEMENT BLANK.

No., 254

Name of Client, Mechanics National Bank

Address, Trenton, N.J.

Engagement, Examination as to Condition

May 1, 1902

Rates, $25 & $15 & expenses

Ledger Folio, 307

By, C. W. Haskins.
ENGAGEMENT BLANK.

No., 251  

April 14th, 1902

Name of Client. J. & W Seligman & Co.

Address, Mills Bldg. NY City

Engagement, To verify Balance sheet & make special examination as to Gross Earnings &c. Toledo Railways & Light Co. &c.

Rates, $25.00 & $15.00 &c. Per day & expenses

Ledger Folio, 289. By,  L.H.C.

NOTE: William G. Parke, 47 Fifth Avenue, N. Y. City, guarantees the account.

ENGAGEMENT BLANK.

No., 252

NEW YORK, May 1st, 1902.

Name of Client. United Telephone & Telegraph Company.

Address, 112 North Broad Street, Philadelphia, Pa.

Engagement, To audit the accounts of the Treasurer of the United Telephone & Telegraph Company from date of last audit to March 31, 1902.

Rates, $25.00 and $15.00 per day and expenses

Ledger Folio, 310. By, L.H.C.
ENGAGEMENT BLANK.

No. 250

April 26th 1902

Name of Client, NY Security & Trust Co.

Address, Engagment, To examine accounts New Orleans & Carrollton RR Co.

Rates, $25 & 15 & expenses

Ledger Folio, 292

By, LHC

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ENGAGEMENT BLANK.

No. 249

April 30, 1902

Name of Client, Morton Trust Company.

Address, Morton Trust Building, 38 Nassau Street, New York.

Engagement, To make an examination of the records and accounts of the Union Lead & Oil Company, so as to be able to certify to the statements and balance sheet which the Company have prepared, from the beginning of the Company to and including March 31, 1902.

To begin work 10 A.M. April 22, room 547, Morton Trust Building.

Rates, No rates asked or quoted.

Ledger Folio, 288

By, C.S.L.

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ENGAGEMENT BLANK.

No. 250

April 26th 1902

Name of Client, N.Y. Security & Trust Co.

Address,

Engagement, To examine accounts New Orleans & Carrollton RR Co.

Rates, 15 & 10 & expenses

Ledger Folio, 292

By, LHC
ENGAGEMENT BLANK.

April 17, 1902.

Name of Client: S. D. Coykendall,

Address: Rondout, N.Y.

Engagement: Examine school districts in the City of Kingston and put in new system of accounts. Work to begin Monday, April 21, 1902.

Rates: None asked or quoted.

Ledger Folio: 285

By, Mr. Coykendall telephoned this office today—per his previous conversation with Mr. Dixey.

ENGAGEMENT BLANK.

April 18, 1902.

Name of Client: Wilson & Stephens,

Address: 41 Wall Street, New York.

Engagement: To bring audit made some time ago down to May 1. Our man to report to the Cashier at their office at 9:15 A.M., April 28.

Rates: No rates asked or quoted.

Ledger Folio: 287

By, C.S.L.
ENGAGEMENT BLANK.

No. 245

Name of Client, The American Trust Company,
Address, American Trust Building, Cleveland, Ohio.

Engagement, Examination at the close of business June 30, 1902, of the American Trust Company.
Desire work started at 8:15 A.M. on July 1.

Rates, No terms mentioned.

Ledger Folio, By, Letter.

ENGAGEMENT BLANK.

No. 246

Name of Client, NEURST LAMP COMPANY,
Address, Pittsburgh, Pennsylvania.

Engagement, Inauguration and introduction of a complete system of accounts - the same general work that we are now doing for the Westinghouse Electric & Manufacturing Company; to be taken up about May first, it being understood that Mr. Ludlam will spend two or three days in Pittsburgh familiarizing himself with general situation before the work is started.

Rates, No rates were quoted.

Ledger Folio, By, C. S. L.
ENGAGEMENT BLANK.

No. 244

New York, April 14, 1902.

Name of Client. W. G. Mather, President.

Address, 

Engagement, Revision & Planet - Audit and New System

Rates, Regular and Expenses

Ledger Folio, 244

By, F. C. Adams.

ENGAGEMENT BLANK.

No. 243

Chicago, April 14, 1902.

Name of Client, W. G. Mather, President.

Address.

Engagement, Computing Reserve value of special contracts with holders of Insurance policies, account American Guarantee Company, Chicago.

Rates, $10.00 per day, (special arrangement made last year).

Ledger Folio, 243

By, F. C. Adams.
ENGAGEMENT BLANK.

No. 2016

NEW YORK, April 8, 1902.

Name of Client, W. J. Mather, President.

Address, ____________________________

Engagement, The Munising Company - Audit and New System

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Rates, Regular and Expenses

______________________________

Ledger Folio, 260 By, F. C. Adams.

ENGAGEMENT BLANK.

No. 2017

NEW YORK, April 8, 1902.

Name of Client, W. C. Mather, President.

Address, ____________________________

Engagement, The Munising Railway - Land Department -
Audit and New System

______________________________

Rates, regular and expenses

______________________________

Ledger Folio, 20/6 By, F. C. Adams.
ENGAGEMENT BLANK.

No. 239

Name of Client. W. G. Mather, President.
Address,

Engagement, Arctic Iron Company - Audit and New System

Rates, Regular and Expenses

Ledger Folio, 248
By, F. C. Adams.

ENGAGEMENT BLANK.

No. 240

Name of Client. W. G. Mather, President.
Address,

Engagement, Michigamme Company - Audit and New System

Rates, Regular and Expenses

Ledger Folio, 299
By, F. C. Adams.
No. 237

Name of Client. W. G. Mather, President.
Address.

Engagement, Iron Cliffs Company - Audit and New System

Rates, regular and expenses

Ledger Folio, 280

By, F. C. Adams.

No. 238

Name of Client. W. G. Mather, President.
Address.

Engagement, Pioneer Iron Company - Audit and New System

Rates, regular and expenses

Ledger Folio, 281

By, F. C. Adams.
ENGAGEMENT BLANK.

No., 236

Chicago, April 4, 1902

Name of Client, Otis, Wilson & Company.

Address, Chicago, Illinois.

Engagement, Examination - Paris Transit Company and Paris Electric Light & Power Company, Paris, Texas, from January 1, 1900 to date.

Rates, $25.00 and $15.00 and expenses.

Work to commence April 8, 1902.

Ledger Folio, 272

By, F. K. Parke.

ENGAGEMENT BLANK.

No., 236a

NEW YORK, April 8, 1902

Name of Client, W. C. Mather, President.

Address, 

Engagement, Cleveland Iron Mining Company - Audit and New System

Rates, regular and expenses

Ledger Folio, 281

By, F. C. Adams.
ENGAGEMENT BLANK.

No., 8. 7th. February 1902.

Name of Client, John More & Company (including Martin & Martin).

Address, Highgate Works, WALSALL and 103, Gloucester Road, LONDON, S.W.

Engagement, Audit of accounts of Messrs. Martin & Martin
from 1st. January to 31st. December 1901.

Rates, No rate agreed

Ledger Folio, By, C.

ENGAGEMENT BLANK.

No., 235 April 1, 1902.

Name of Client, W. W. Hollister, Treasurer, Wescott Express Co., N. Y.

Address, 42nd Street between Madison and Vanderbilt Ave.

Engagement, Audit the accounts of the Wescott Express Company for the two years ended January 31, 1902.

Rates, No terms mentioned, but work should be done so as not to cost the company more than a moderate amount.

Ledger Folio, 273 By, C. W. Haskins.
ENGAGEMENT BLANK.

No. 232

April 1902

Name of Client, Maryland Trust Co.

Address, Baltimore, Md.

Engagement, To examine the accounts of the Vera Cruz & Pacific RR & give them a proper system of accounting.

Rates, 

Ledger Folio, 264

By, C. W. H.

ENGAGEMENT BLANK.

No. 233

March 24, 1902

Name of Client, W. G. Mather, Pres.

Address, Cleveland Cliffs Iron Co. Cleveland, O.

Engagement, Examination of Col & 9 subsidiary Cos.

Rates, 25 & 15

Ledger Folio, 266

By, F. C. Adams
ENGAGEMENT BLANK.

No. 230

Name of Client. Brown Estate Company

Address.

Engagement,

Adjustment Ledger Accounts,

re. Dividends declared in Bonds -

Rates,

$25.00 - One day.

Ledger Folio, 229 By, ________________

ENGAGEMENT BLANK.

No. 231

Name of Client, Hamilton Browne, President,

Boone, Rockwell City & Northwestern Ry.,

Boone, Iowa.

Address.

Engagement, See attached memorandum.

Rates, $25.00 and $15.00 per day, and expenses.

Ledger Folio, 229 By, F. K. Parke.
No., 228  March 21, 1902

Name of Client,  F. H. Watriss

Address,  903 Mutual Life Building, New York

Engagement,  Special

Wants Accountant to keep verify investments &c.

Rates,  $25

Ledger Folio,  253  By,  L. H. C.

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No., 229

Name of Client,  G. W. Hunter

Address,  Carleton Building, St. Louis

Engagement,  Examination for two years of

Searcy & Des Arc R. R. Company,

at Searcy, Arkansas

Rates,  $15.00 per day and expenses.

Ledger Folio,  216  By,  

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ENGAGEMENT BLANK.

No. 226

New York, March 12, 1902.

Name of Client, Atlantic Compress Company,

Address, Atlanta, Ga.

Engagement, To audit accounts from September 1, 1901 to January 31, 1902. Mr. Hanson called to-day and will communicate with Mr. Fero on Tuesday next, De Soto Hotel, Savannah, Ga.

Rates, $25.00 Estimate $200 to $250.

Ledger Folio, 250

By, L.H.C.

ENGAGEMENT BLANK.

No. 227

New York, March 12, 1902.

Name of Client, The Robert Graves Company,

Address, 483 Fifth Avenue, New York

Engagement, To audit their books and accounts for year ended June 30, 1902. Must have Certified Balance Sheet and Profit and Loss Account by July 15. Books will be ready after April 10 to begin work.

Rates, $350.00

Ledger Folio, 249

By, L.H.C.
ENGAGEMENT BLANK.

No., 224

Name of Client. Union Transfer Company,

Address, #1511 North Broadway, St. Louis.

Engagement, System of accounting and opening new set of books for this corporation, which recently purchased the business formerly conducted by the firm of Boogher & Mc Keeghan.

Rates, Will advise later -

Ledger Folio 267 By, ___________

ENGAGEMENT BLANK.

No., 225

Name of Client. The Western Commercial Travelers Ass'n.

Address, Mermod - Jaccard Building, St. Louis.

Engagement, Quarterly audit and report -

First audit for quarter ended March 31, 1902.

Rates, $75.00 per quarter.

Ledger Folio 268 By, ___________
ENGAGEMENT BLANK.

No. 223

Name of Client, Youngstown-Sharon Syndicate

Address, NY Security & Trust Co., Cleveland, O.

Engagement, By Sanderson & Porter to examine Vouchers for Constn & purchase propt of certain Electric Rwy & lighting Cos.

Rates, $25 p diem & expenses

Ledger Folio, 244

By, LHC

ENGAGEMENT BLANK.

No. 223

Name of Client, E. G. Tillatson Treasr. The Cleveland Trust Co., Cleveland, O.

Address, Exmination of Consolidated Telephone Co.

Engagement, Examination of Consolidated Telephone Co.

Rates, Regular

Ledger Folio, 240

By, Letter to EWS
ENGAGEMENT BLANK.

No. 220
Name of Client, Wellman-Leaf Engineering Co.
Address, Cleveland, O.
Engagement, 

Rates, Regular

Ledger Folio, 244 By, Blyth

ENGAGEMENT BLANK.

No. 221
Name of Client, Reuben L. Maynard, Attorney for
Address, Mrs. Margaret J. Thomson, 141 Broadway.
Engagement, To prepare Statement from books Joseph Bierhoff of Income and Expenses from property 473 & 475 Lenox Avenue, New York City.

Rates, $15.00 per diem.

Ledger Folio, 242 By, L.H.C.
ENGAGEMENT BLANK.

No., 218

February 28, 1902.

Name of Client, Brown Bros.
Address, Philadelphia, Penna.
Engagement, Preparation of Statement for the calendar years 1899, 1900 and 1901 showing the result from the operation of the business of the Philadelphia Company of Pittsburgh and all its affiliated corporations.
Rates, $25.00 and $15.00 per day

Ledger Folio, 235

By, C. W. H.

ENGAGEMENT BLANK.

No., 219

February 27, 1902.

Name of Client, American Express Company.
Address, 65 Broadway, N. Y.
Engagement, Audit of the accounts of the Treasurer, down to and including February 28, 1902, from the date of our last audit of the accounts, a period of fourteen months.
Rates, None mentioned. See letter $25.00 per day

Ledger Folio, 236

By, C. W. H.
No. 216  February 28, 1902.

Name of Client, Spanish-American Light & Power Company.
Address, Havana, Cuba. (Gen. Wood, Military Gov.)
Engagement, Audit for the years 1900 and 1901, with a view especially to ascertaining the cost of gas and electricity.

Rates, $25.00 and expenses.

Ledger Folio, By.

No. 217  February 28, 1902.

Name of Client, Piel Brothers.
Address, Brooklyn, N. Y.
Engagement, Ashbel P. Fitch, Attorney.
Special examination of balance sheet for two years ended December 31, 1901.

Rates, $25.00.

Ledger Folio, By.
ENGAGEMENT BLANK.

No. 214

Name of Client, Burlington Coal Company.

Address, Plymouth Building, Chicago, Illinois.

Engagement, An assistant to check out two disputed accounts on General Ledger.

Rates, $15.00 per day.

Ledger Folio, 223

By, [Signature]

ENGAGEMENT BLANK.

No. 215

Name of Client, T. G. Cogdon

Address, 60 Beacon St.

Engagement, To open two small sets of books.

Rates, $15.00 per day.

Ledger Folio, [Signature]
ENGAGEMENT BLANK.

No., 2/2

February 24, 1902.

Name of Client, Borden's Condensed Milk Company,

Address, 71 Hudson Street, New York.

Engagement, Michigan Condensed Milk Company, Detroit.

Verify earnings for year ended December 31, 1901;
also copy balance sheet December 31, 1900.

Rates, 

Ledger Folio, 226

By, D.S. FERO

ENGAGEMENT BLANK.

No., 2/3

February 24, 1902.

Name of Client, Westinghouse Electric & Manufacturing Co.

Address, East Pittsburg, Penn.


Assist in new inventories and review system of accounts,
methods of inventories and of cost keeping.

Rates, Regular.

Ledger Folio, 226

By, C.W.H.
ENGAGEMENT BLANK.

No., 210  Chicago, February 19, 1902

Name of Client, F. J. Prest, of North American Trust Company,
Address, Chicago, Illinois.
Engagement, Examining Accounts American Water Company,
Chicago, from commencement of business - some time in
1900 - to date.

Rates, $25.00 and $15.00 per day.

Ledger Folio, 224  By, F. K. Parke

ENGAGEMENT BLANK.

No., 211  February 24, 1902

Name of Client, Texas Midland Railroad Company.
Address, Terrell, Texas.
Engagement, E. H. R. Green, President and General Manager
Complete audit February 1, 1893, to February 1, 1902,
and as much further as possible to May 15, 1902.

Rates, $25.00, $15.00 and expenses.

Ledger Folio, 227  By, C. S. L.
ENGAGEMENT BLANK.

No. 208  

Chicago, February 13, 1902

Name of Client, Chicago Coated Board Company,

Address, #549-579 North Water Street, Chicago, Ills.

Engagement, Audit from commencement of business, December, 1899, to date.

Rates, $25.00 and $15.00 per day.

Ledger Folio, 221

By, F.K. Parke

ENGAGEMENT BLANK.

No. 209  

Chicago, February 19, 1902

Name of Client, F. C. Prest, of North American Trust Company,

Address, Chicago, Illinois.


Rates, $25.00 and $15.00 per day.

Ledger Folio, 226

By, F.K. Parke
No., 206
January 30, 1902.
Name of Client, W. K. Gillett and H. M. Blackmer.
Address, 
Engagement, Investigation of the Oklahoma City Electric, Gas & Power Company.
Rates, Not mentioned.
Ledger Folio, 219
By, C. W. HASKINS - Interview.

No., 207
February 12, 1902
Name of Client, A. D. Hatfield, Treasurer.
Address, Wellman Seaver Engineering Co., Cleveland, Ohio
Engagement, Audit for four years.
Rates, $25.00 & $15.00 and Expenses
To begin Monday, Feb. 17 or Feb. 19.
Need a man to send for this work under Mr. Adams' direction.
Ledger Folio, 240
By, C.W.H.
No. 204

February 10, 1902

Name of Client, Baring, Magoun & Company,

Address, 15 Wall Street, New York.

Engagement, Rubber Goods Manufacturing Company - Financial investigation for a special report as to assets and liabilities and earning capacity.

Rates, Regular.

Ledger Folio, 218

By, Cron

No. 205

Chicago, January 31, 1902

Name of Client, Mr. F. C. Prest, Assistant Sec'y,

Address, North American Trust Company, Chicago, Ill.

Engagement, Examination of the books of the Waukesha Water Company - January 1, 1899 to December 31, 1901 inclusive.

Rates, $25.00 and $15.00 per day.

Ledger Folio, 27

By, CRP
ENGAGEMENT BLANK.

No. 202

Chicago, January 27, 1902

Name of Client, Mercantile Trust Company.

Address, St. Louis, Missouri.

Engagement, To audit accounts from time they commenced business - November 15, 1899 - to date.

Rates, $25.00 and $15.00 per day - no expenses.

Ledger Folio, 212

By, CHAS. S. LUDLAM.

ENGAGEMENT BLANK.

No. 203

January 29, 1902

Name of Client, L.E. McGann, Comptroller.

Address, City of Chicago.

Engagement, Locating deficiencies in Special Assessment Warrants and certifying to balances Dec. 31, 1901. - not included in any existing contracts.

Rates, $15.00 per day.

Ledger Folio, 7, 3

By, CHAS. S. LUDLAM and F. K. Parke.
ENGAGEMENT BLANK.

No., 200

Name of Client, Edmund Young & James Hyde Young

Address, Peekskill, N.Y.

Engagement, To audit their a/cs for past year.

Rates, $15. p diem

Ledger Folio, 211

By, LHC

ENGAGEMENT BLANK.

No., 201

Name of Client, G. S. Carumack of Thomson & Carumack

Address, 54 St. Nicholas Ave.

Engagement, To make a statement of the a/cs of Thomson & Carumack in order to ascertain interest of T. J. Thomson, deceased partner.

Rates, $15. p diem

Ledger Folio, 210

By, LHC
ENGAGEMENT BLANK.

No. 198

Name of Client, Westinghouse Electric Manufacturing Co.,

Address, In Pittsburgh, Penn.

Engagement, Examine operations of business for the purpose of revising the system of accounts, particularly in respect to the material and supplies, cost of production and general conduct of business and plant.

Rates, $50.00 per day for Mr. Sells; $25.00 for accountant in charge; $15.00 for assistants.

Ledger Folio, 208 By, E. W. SELLS.

ENGAGEMENT BLANK.

No. 199

Name of Client, H. W. Palen's Sons,

Address, Kingston, N. Y.

Engagement, To revise accounting system and open books for new corporation.

Rates, $25.00 and $15.00 per day and expenses. Estimated not to exceed $750.00.

Ledger Folio, 207 By, Letter.
ENGAGEMENT BLANK.

No. 196

January 20, 1902

Name of Client, St. Louis, Kansas City & Colorado R. R.

Address, St. Louis, Missouri.

Engagement, Examination of the amount expended for construction purposes by the St. Louis, Kansas City & Colorado Railroad Company, for the Mercantile Trust Company, who are to loan the Railroad $2,250,000.00, provided they have expended that much for Construction purposes. F. Samuelson assigned to the work.

Rates, $25.00 and $15.00 per day. (No expenses).

Ledger Folio, 197

By, Chas. S. Ludlam.

ENGAGEMENT BLANK.

No. 197

January 24, 1902

Name of Client, Mrs. John P. Munn

Address, 18 West 58th Street.

Engagement, 10 a.m. Monday Jan 27-1902.

To open small set of books for the funds of the Women's Committee of NY University School of Pedagogy.

Rates, ____________________________

Ledger Folio, 199

By, Thos. B. Dean.
ENGAGEMENT BLANK.

No., 194  January 20, 1902

Name of Client,  I. W. Morton, Chairman Auditing Committee.
Address,  St. Louis, Missouri.
Engagement,  Examination accounts Union Trust Company, St. Louis.  Mr. G. I. Hodges and Dr. A. C. Probert assigned to the work.

Rates,  $25.00 and $15.00 per day, and expenses.

Ledger Folio, 194  By,  Chas. S. Ludlam.

ENGAGEMENT BLANK.

No., 195  January 20, 1902

Name of Client,  City of Chicago - Civil Service Commission.
Address,  Chicago, Illinois.
Engagement,  Marking examination papers for Chief Clerk in Comptroller's office.  W. H. Gleason assigned to the work.

Rates,  $5.00 per day for session from 4:00 to 6:00 o'clock P. M.

Ledger Folio, 195  By,  Chas. S. Ludlam.
ENGAGEMENT BLANK.

No. 192

Name of Client,  Robert K. Cassatt

Address,  518 Real Estate Trust Bldg

Phila. Pa

Engagement,  To examine the books of seven sand glass

quarry Cos in Penna.

Rates,  $25 & 15 & expenses

Ledger Folio,  198

By,  letter

ENGAGEMENT BLANK.

No. 193

Name of Client,  City of Chicago

Address,  Chicago, Illinois.

Engagement,  Classifying Appropriation Bill.

F. K. Parke assigned to the engagement.

Rates,  $25.00 per day.

Ledger Folio,  195

By,
ENGAGEMENT BLANK.

No., 190

Name of Client, Lawrence Barnum & Co.

Address, #135 Broadway, New York.

Engagement, Audit for year ended January 31st, 1902.

Rates, $25.00 per day-

Ledger Folio, 196

By, [Signature]

ENGAGEMENT BLANK.

No., 191

Name of Client, Manhattan Life Insurance Co.

Address, #66 Broadway, New York.

Engagement, Examine accounts of agencies at Portland and San Francisco.

Rates, Charge to be $200.00 for both-

Ledger Folio, 200

By, [Signature]
ENGAGEMENT BLANK.

No., 188

Name of Client, Mr. Louis Ottmanns, Pres't

Address, J. Ottmann Lith Co.

Engagement, To audit books for fiscal year ending Dec. 31, 1901

Rates, $250

Ledger Folio, 190

By, LHC

ENGAGEMENT BLANK.

No., 189

Name of Client, Mr. Calwell

Address,

Engagement, Requires decision on a question in corporation accounting - accounts of several stockholders involved.

Rates, $25.00 per day work to be done at our office.

Ledger Folio, 201

By, TB Dean
ENGAGEMENT BLANK.

No. 186
Name of Client, Receiver Gilt Butter Company
Address, 425 Broome Street, New York

Engagement, Assume charge of accounts of the company for the Receiver and prepare statement for the Court. Organize the office force and conduct the affairs relating to the accounts.

Rates, Regular Rates

Ledger Folio, 187
By, McConaith Potter

ENGAGEMENT BLANK.

No. 187
Name of Client, Universal Tobacco Company
Address, 683 Greenwich Street, New York

Engagement, Examination for 3 years Reynolds Tobacco Co. of Bristol, Tenn.

Rates, Regular

Ledger Folio, 191
By,
ENGAGEMENT BLANK.

No., 184
Name of Client, Wm. Ziegler
Address, 60 Liberty Street, N.Y.
Engagement, Examination for 3 years of account of the Provident Chemical Company, St. Louis, Mo.
Work to commence January 13th, 1902
Rates, Regular

Ledger Folio. __________________ By, __________________

ENGAGEMENT BLANK.

No., 185
Name of Client, Mr. Francis W. Walker,
Address, Marquette Bldg., Chicago
Engagement, Examination of handwriting to determine whether it is a forgery or not.
Assigned to the work, Gerald C. Hopper, F. S. May and Dr. Arthur C. Probert.
Rates, $25.00 per day (not quoted).

Ledger Folio, __________________ By, Chas. S. Ludlam.
ENGAGEMENT BLANK.

No., 182
Name of Client, F. E. Hyde
Address, #80 West Street, New York
Engagement, Examination of Accounts of Hyde Exploring Expedition - Farmington, N.M.
Rates, $25.00 per day & expenses
Ledger Folio, 186
By, ____________

ENGAGEMENT BLANK.

No., 183
Name of Client, Wilson & Stevens
Address, #41 Wall Street, New York
Engagement, Audit of accounts of a Syndicate for two years
Rates, $25.00 per day
Ledger Folio, 189
By, ____________
ENGAGEMENT BLANK.

No., 180

Name of Client, F. B. Thomas.

Address, Waldorf, Astoria, NY

Engagement, To audit examination of books & accounts of Osborn Flexible conduit Co.

Rates, $15. p. diem. Report to be ready January 6th, 1902

Ledger Folio, By, [Signature]

ENGAGEMENT BLANK.

No., 181

Name of Client, M. B. Johnson.

Address, Cleveland, Ohio.

Engagement, For meeting before the Committee that is to take over Everett-Moore properties (telephone and electric railways) said to be probably a very extensive engagement; to examine all the companies and bring down figures to latest date.

Rates, Nothing said about rates. Charge Everett-Moore Committee.

Ledger Folio, By, E. W. SELLS.
ENGAGEMENT BLANK.

No., 178

December 17, 1901

Name of Client, Bordens Condensed Milk Co. - special a/c

Address, #71 Hudson Street, New York

Engagement, Examination for three years of accounts of the St. Charles Condensing Company, St. Charles factories, St. Charles and Windsor, Canada.

Rates, $25.00 for Mr. Adams - $15.00 for Assistant and traveling and subsistence expenses.

Ledger Folio, By, DSF

ENGAGEMENT BLANK.

No., 179

December 18th, 1901

Name of Client, E. C. Jones & Co.

Address, #1 Nassau Street, New York

Engagement, Audit for one year of New Orleans City Railroad.

Rates, Regular.

The above mentoring Mr. Morris & Co. will be used for work to begin about Dec. 28, 1901.

Ledger Folio, By, DSF
Name of Client, E. R. Webb
Address, Baltimore, Md.
Engagement, Audit for one year of Account of United Telephone & Telegraph Co., Baltimore.
Rates, Regular.
The audit to take up about the 20th or 21st of Dec.
Ledger Folio, By, Restaurant.

Name of Client, H. V. Brandenburg & Co.
Address, #6 Wall Street, New York.
Rates, Regular- Arranged with Mr. Brandenburg that we are to allow his house 10% Commission as in the Atchison, Ks. matter.
Ledger Folio, By, D.S. W.
ENGAGEMENT BLANK.

No., 174

Name of Client, Haight & Freese

Address, 75 Broadway, New York

December 14th, 1901

Engagement, Examine accounts of Branch office at Cleveland, Ohio for seven months.

See copy of letter of introduction—1/4/01

Rates, Regular

Ledger Folio, By, Mr. Conant

ENGAGEMENT BLANK.

No., 175

Name of Client, Schinasi Bros.

Address, 48 Broad Street, New York

December 13th, 1901

Engagement, Prepare statement of five years' business to December 31, 1901, and supervise opening new set of books.

Rates, 175 per day (Prefer Mr. Dean)

Ledger Folio, 175 By, D.S.F.
ENGAGEMENT BLANK.

No., 173

December 11, 1901

Name of Client, H. C. Barroll, President and Manager, Thompson, Tenney & Crawford, Dealers in Bonds,
Address, 134 Monroe Street, Chicago.

Engagement, To examine the Electric Street Railway at
Bloomington, Illinois; the Electric Light Works at
Bloomington, Illinois, and Heating Company, at
Bloomington, Illinois. Must have report Saturday night

Rates, Terms quoted at $25.00 per day for principal accountant
and $15.00 each for assistants, and traveling and
subsistence expenses with estimate that the total will
be approximately $200.00. H. W. Brown in charge and
F. M. Brown and L. N. Simpson leave via C. & A. tonight
at 6:30 for Bloomington to take charge of the work.

Ledger Folio, By, C. S. L.

ENGAGEMENT BLANK.

No., 173

December 12th, 1901

Name of Client, E. H. T. Anthony & Co.
Address, #122 - 124 Fifth Avenue, NY

Engagement, Supervise the opening of the books of
The Anthony Scovill Company.

Rates, Regular

Ledger Folio, By, R. A. Anthony

Mr. R. A. Anthony
President
ENGAGEMENT BLANK.

No., 170

Name of Client, S. D. Coykendall.

Address, Rondout, New York.

Engagement, Examine books and accounts of the Ulster & Delaware Railroad Company for a contemplated reorganization or consolidation.

Rates, ____________________________

Ledger Folio, ____________________________

By, L. H. C.

No., 171

Name of Client, C. N. Duffy, Auditor, Chicago City Railway.

Address, Chicago, Illinois.

Engagement, Preparing estimate of Cash value of Chicago City Ry. Company's property as of date April 1st, 1901.

Rates (not quoted) $25.00 per day for principal accountant and $15.00 per day for each assistant.

Ledger Folio, ____________________________

By, Chas. S. Ludlam.
ENGAGEMENT BLANK.

No., 168

Name of Client, The National Ribbon Co.

Address, 83 Greene St, City

Engagement, Examination of the Lorraine & Cleveland Electric Railway for a period for two years, and three other Railways for a period of six months. Ascertain gross earnings, operating expenses and net earnings, special attention cost each property. Our Certificate to be given for prospectus.

Rates, $40 per diem for principal & assis.

Ledger Folio, By, Phone, Mr. Walker, General Counsel.

No., 169

Name of Client, Lake Shore Electric Railway.

Address, 614 Electric Building, Cleveland, Ohio.

Engagement, Examination of the Lorraine & Cleveland Electric Railway for a period for two years, and three other Railways for a period of six months. Ascertain gross earnings, operating expenses and net earnings, special attention cost each property. Our Certificate to be given for prospectus.

Rates, $400 per annum

Ledger Folio, By, Phone, Mr. Walker, General Counsel.
ENGAGEMENT BLANK.

No., 166

Name of Client, E. C. Jones & Co.

Address, #1 Nassau Street, New York

Engagement, Audit for 3 years ending Jan 31st, 1902 of the New York and Philadelphia House also suggestions for improvement of System.

Rates, $15.00 per day for Accountant doing detail work $25.00 per day for Supervising Member at time.

Ledger Folio, By, DSF

ENGAGEMENT BLANK.

No., 167

Name of Client, J. R. Burnett, Chmn House Committee

Address, #19 West 34th Street, N.Y.

Engagement, Audit of Accounts of City Club

Rates, $15.00 per day

Ledger Folio, By, DSF
INQUIRIES

DATE
November 4, 1901

NAME
Sanderson & Porter

ADDRESS
#31 Nassau Street
New York

FOR
Examination

PROPERTY
Worcester & Webster Street Railway Co.

WHERE

PURPOSE
Determine Earnings as Adequacy

TERMS
Regular

Entered in
Register Folio

HASKINS & SELLS.

By
Engagement

No. 164

INQUIRIES

DATE

November 4, 1901

Name of Client, Anthony G. Ruhl

Address, See Inquiry Blank of Novr 20

Examination of Account of Catholic Rector [Deceased] for five years

Rates, Regular $15.00 per day for each man

Work to commence Friday Nov 29, 1901

Ledger Folio,

By,
ENGAGEMENT BLANK.

No., 162

Name of Client, Payson Thompson.
Address, Room 47, 99 Randolph Street.

Engagement, Balancing Accounts of Payson Thompson as Administrator and drafting a final financial report of his administration.

Rates, $25.00 per day or $3.00 per hour.

Ledger Folio, 159

By, Chas. S. Ludlam.

ENGAGEMENT BLANK.

No., 163

Name of Client, E. W. Wilson 1 Nassau Street.
Address, Standard Typewriter Co.

Engagement, Mr. Conant will call Wednesday Novr. 6th at 11 a.m. to get instructions & papers for Assts. to begin work and fill ledgers books new Company.

Rates, $75 & 10 pd. per.

Ledger Folio, 159

By, [Signature]
ENGAGEMENT BLANK.

No., 160

Name of Client, Columbus O. D. Iselin
Address, c/o A. Iselin & Co.
Engagement, City of New Rochelle
Investigation City accounts, special attention to Bond Issues & Funded Rates.
Debt $25 & $15 no charge for expenses.

Ledger Folio,
By, CWO H.

---

ENGAGEMENT BLANK.

No., 161

Name of Client, Presbyterian Hospital, 70th St & Mad Ave
Address, Wm. V. S. Thorne Treasr. 43 Cedar St.
Engagement, Audit of books for last fiscal year.

Ledger Folio,
By, CWO H.
ENGAGEMENT BLANK.

No., 158  
Name of Client, Blair & Co.  
Address, 35 Wall St.  
Engagement, Investigation Borden's Condensed Milk Co. 3 years ended June 30th, 1901. Earnings and Balance sheet including all assets.

Rates, As usual  
Agreement made with Mr. Dennis

Ledger Folio, 156  
By, C. W. Haskins

ENGAGEMENT BLANK.

No., 159  
Name of Client, Hon. J. Franklin Fort Exr  
Address, Orlando Greene Estate  
Engagement, Mr. Conant will call on his office in Newark Tuesday Novr. 6th to make up the account of the Trustees for year ending March 31st, last.

Rates, $ 25 fee

Ledger Folio, 156  
By, L. H. Conant
ENGAGEMENT BLANK.

No. 156  Oct 25 1901

Name of Client, W. J. Taylor.
Address, 3 Broad St.

Engagement, To open his books for new business
as Commission Jobber in Woolens, Felts, etc.
Get his contract with Wollen Mill & draft
Journal entries to open.

Rates, $25 p diem. Think about 5 days time are
this necessary.

Ledger Folio, By, LHC

ENGAGEMENT BLANK.

No. 157  Oct 25 1901

Name of Client, United Cigar Stores Co.
Address, 84 Nassau St.

Engagement, To open stock ledgers

Mr. Whalen, Pres.

Rates, $25 p diem

Ledger Folio, By, LHC
ENGAGEMENT BLANK.

No., 154

Name of Client, Kansas & Texas Coal Co

Address, St. Louis

Engagement, Audit when we open St. Louis office

Rates, Regular per diem, no subsistence

Ledger Folio, By, EWS

ENGAGEMENT BLANK.

No., 155

Name of Client, Fort Pitt Natural Gas Co., Pittsburg Pa.

Address, Par Calloun

Engagement, Examination

Rates, Regular

Ledger Folio, By, EWS
ENGAGEMENT BLANK.

No., 154  

Name of Client, Jarvis & Conklin  
Address, 135 Bway  
Engagement, Examination National Bank of Cuba in Havana  

Rates, Fee agreed 600  

Ledger Folio, By, C.W. N.

ENGAGEMENT BLANK.

No., 154  

Name of Client, Scullin, Gallagher & Steel Co.  
Address, Mr. John Scullin  
St. Louis  
Engagement, Audit from date of organization to end of fiscal year.  
Also suggestions as to system.  
Rates, $25 & $15 & Expenses  

Ledger Folio, By, E. O. S.
<table>
<thead>
<tr>
<th>No.</th>
<th>October 12th, 1901</th>
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**ENGAGEMENT BLANK.**

<table>
<thead>
<tr>
<th>Name of Client</th>
<th>Cooley Credit Company</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
<td>St. Louis, Missouri</td>
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</tbody>
</table>

- **Engagement:** To audit their books and accounts whenever we may happen to be in St. Louis and it may be convenient; say every two or three months. Engagement made with Mr. George W. Hunter, of St. Louis.

- **Rates:** Fifteen dollars per day, and expenses.

- **Ledger Folio:**

  By, Mr. Chas. S. Ludlam.

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<table>
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<th>No.</th>
<th>152</th>
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</table>

**ENGAGEMENT BLANK.**

<table>
<thead>
<tr>
<th>Name of Client</th>
<th>M. L. Colin</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
<td>518 Continental Bank Bldg. St. Louis</td>
</tr>
</tbody>
</table>

- **Engagement:** System for Illume & Co.

- **Rates:** Request rates

- **Ledger Folio:**

  By, EWS.
ENGAGEMENT BLANK.

No., 149  12th. August, 1901.

Name of Client, American Express Company.


Engagement, Cash audit as at 31, July 1901.

Rates, Agreed Charge - 4 guineas per day & expenses.

Ledger Folio, 142  By,  LHC for C. G.

14 days @ £4. 4. 0. £58.16. 0.

Travelling and Hotel Expenses...  9.17. 9.

£68.13. 9.

ENGAGEMENT BLANK.

No., 150  March 1st, 1901

Name of Client, The Robert Graves Co.

Address, 483 5th Avenue.

Engagement, Annual audit to June 30th, 1901.

Contract made by Coreant & Grant under date Jan 5, 1901.

Rates, $350.

Ledger Folio,  By,  J.C. FORBES.
ENGAGEMENT BLANK.

No., 147

7th. August, 1901.

Name of Client, John M. Martin, for Martin & Martin.

Address, 235, 5th Avenue, New York, U.S.A.

Engagement, Examination of Accounts of John More & Co., Walsall and Martin & Martin, Gloucester Road, South Kensington, concerning the years 1898, 1899 & 1900 with special relation to the Drawing Account of Mr. Geo. Martin.

Rates, No rate agreed - understanding that our charge should be light in consideration of periodical supervision and audit in the future. - say, for clerk's time, 1 guinea per day and expenses.

Ledger Folio, 139

By, __________________________________________

ENGAGEMENT BLANK.

No., 148


Name of Client, Metropolitan District Electric Traction Company.

Address, Hamilton House, Thames Embankment.

Engagement, Preliminary inspection and certificate of audit for the first Statutory Meeting.

Rates, Not to exceed 2 guineas per day.

Ledger Folio, 141

By, __________________________________________
ENGAGEMENT BLANK.

No., 145

Name of Client, Quaker Oats, Ltd.

Address, 6 & 8, Eastcheap, E.C.

Engagement, Audit for the year ending 31st. December, 1901.

Rates,

Ledger Folio, By,

---

ENGAGEMENT BLANK.

No., 146

Name of Client, Cuban Pan-American Express Company.

Address, Gene K. O'Brien

Engagement,

- see Mr. Haskins -

Rates, An account has been rendered for £50.

Ledger Folio, By,
ENGAGEMENT BLANK.

No., 143

8th. July, 1901.

Name of Client,  "The Artist"

Address,  27. Chancery Lane, E. C.

Engagement,  Investigation as to the financial condition of this magazine.

Rates,  Agreed charge - 10 guineas.

Ledger Folio,  By,

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ENGAGEMENT BLANK.

No., 144


Name of Client,  Sanders, Swann & Company.

Address,  Bremen.

Engagement,  Examination of accounts at Bremen for the year ended July 31, 1901.

Rates,  Agreed Charge - 2 guineas per day, plus expenses.

Ledger Folio,  By,

11 days @ £2. 2. 0..............£23. 2. 0.
Travelling & Hotel Expenses... 12.10. 0.
35.12. 0.
No. 141

Name of Client, Plant System

Address, Savannah Co -

Engagement, Semi-Annual Audit - to December 31st and June 30th, each year.

Rates, Regular Rates.

It is understood that we are to use other men than we used on the Central & Georgia Audit.

Ledger Folio, _______ By, Chas. S. Ludlam.

No. 142

Name of Client, Governor Dockery, STATE of Missouri.

Address, Jefferson City, Missouri.

Engagement, To examine and report on the Bond, Interest, and Sinking Fund Accounts of the State of Missouri, covering the Republican administration of the State's affairs from 1865 to 1871, the Liberal Republican administration from 1871 to 1873, and the Democratic administration from 1873 to December 31, 1900.

Rates, To be arranged by Mr. Haskins or Mr. Sells, personally.

Regular 83 1/2c 200 1/2c
      2c, 2 1/4 8c 1/2c

Ledger Folio, _______ By, Chas. S. Ludlam.
ENGAGEMENT BLANK.

No., 139

Name of Client, Plant System Savannah, Ga.
Address, R. G. Erwin, Pres. 12 W. 23rd St.

Engagement, Preparation of Entries closing the accounts of the 5 Companies which are merged July 1, 1901 & entries opening books of the Consolidated Savannah Florida & Western Ry Co.

Rates, Request.

Ledger Folio, By, [Signature]

ENGAGEMENT BLANK.

No., 140

Name of Client, Plant System Savannah, Ga.
Address, R. G. Erwin, Pres. 12 W. 23rd St.

Engagement, Prepare special report on the operations of the Plant System for year ending June 30, 1901.

Rates, Request.

Ledger Folio, By, [Signature]
ENGAGEMENT BLANK.

No., 137  

Name of Client, "Plant System" Savannah, Ga.  
Address,  

Engagement, Auditing for all of the Companies embraced in the Plant System for the year ending June 30, 1901.  

Rates, $25.00 & $15 & expenses.  

Ledger Folio, By,  

ENGAGEMENT BLANK.

No., 138  

Name of Client, "Plant System" Savannah, Ga.  
Address,  

Engagement, Furnishing outline of systems,  

Rates, Regular  

Ledger Folio, By,  

LHC & DSF
ENGAGEMENT BLANK.

No., 135

Oct 2nd 1901

Name of Client, John Muir and Co
Address, Exchange Court

Engagement, Audit of 1st to Sept 30 1901

Rates, $25.00

Ledger Folio, By, TB Dean

ENGAGEMENT BLANK.

No., 136

Oct 9th 1901

Name of Client, University of NY
Address, NY City

Engagement, Annual Audit for year to Aug 31, 1901

Rates, $100 fee

Ledger Folio, By, W H Havermyer, Treasr.
ENGAGEMENT BLANK.

No., 133  
Septr 30 1901

Name of Client, Mr. Granger Farwell
Address, 71 Broadway & La Salle St. Chicago

Engagement, Examination of the St. Louis & East St. Louis R.R. Co. operating over Eads Bridge.

Report to Mr. Marnoch, Beekman 317 No. 11th St. St. Louis, Mo. Verify Statement Earnings & Expenses 5 yrs.

Rates, $25 & $15 & Expenses.

Ledger Folio, 138

By, C.W. H.

ENGAGEMENT BLANK.

No., 134  
Septr 30 1901

Name of Client, Brown Bros. & Co.
Address,

Engagement, St. Louis St. R.R. Way

Statement Income ending June 30/01

Statement Income ending Dec. 31/01 Estimated

Rates, Regular

Ledger Folio,

By, C.W. H.
ENGAGEMENT BLANK.

No. 131

Name of Client, Frank H. Platt, Atty for

Address, H. O. Armour, Estate

Engagement,

Rates, Mr. Haskins @ $40 Mr. Dean @ $25 p diem

Ledger Folio, By, C. W. H.

ENGAGEMENT BLANK.

No. 132

Name of Client, Electric Vehicle Co.

Address, 100 Broadway

Engagement, To verify Balance Sheet, Assets, Liabilities

Rates, $25 & $15 p diem

Ledger Folio, By, C. W. H.
ENGAGEMENT BLANK.

No., 129

Aug 15th 1901

Name of Client, Universal Tobacco Co.

Address, W. H. Butler, Pres.

Engagement, To examine Harry Weisinger Tob Co. of Louisville to ascertain condition & profits as per statement filed by that Co.

Rates, Regular

Ledger Folio, By, EWS

ENGAGEMENT BLANK.

No., 130

Aug 30 1901

Name of Client, Western Reserve Trust Co.

Address, Cleveland, Ohio

Engagement, Verification 3 yrs Statement of Earnings made by Hudson River Stone Supply Co. 143 Gilbert St., N.Y., City.

Rates, $25 & $15

Ledger Folio, By, Letter & C. LHC
ENGAGEMENT BLANK.

No., 127  
Aug 1  1901

Name of Client, Col. Myron J. Herrick
Address, Cleveland O.

Engagement, Examination &c. as to Earnings Wheeling & Lake Erie under Contract with Brown Brothers

Rates, Regular

Ledger Folio, By, EWS

ENGAGEMENT BLANK.

No., 128  
Aug 14  1901

Name of Client, Mr. B.F. Just
Address, #49 & #51 Wall Street

Engagement, Verify Statement furnished Mr. Just by the N. E. Stevedoring Company, showing the business for the six months ended June 30th, 1901

Rates, $25.00 per day

Ledger Folio, By, DS Fero
ENGAGEMENT BLANK

No., 125

Name of Client, Joseph Hull
Address, Savannah, Georgia

Engagement, Audit for year ended July 31st, 1901, of the accounts of the Prairie Pebble Phosphate Company. Work to be commenced July 31st, 1901.

Rates, Not mentioned by Mr. Hull. Will quote the rates named in your letter July 5th, 1901.

Ledger Folio, By, DS Fero

ENGAGEMENT BLANK

No., 126

Name of Client, Delanoy Delanoy
Address, YANCEY ST.

Engagement, Accountant for a month to write up books & do general work while regular book keeper is away on vacation.

Rates, $250 per month.

Assigned M.H. Baumann.

Ledger Folio, By, EWS.
ENGAGEMENT BLANK.

No., 123

Name of Client, Cleveland Machine Screw Co.

Address, Cleveland, Ohio

Engagement, Annual audit

Rates, $25 & $15 & expenses

Ledger Folio, By, EDS

ENGAGEMENT BLANK.

No., 124

Name of Client, American Trust Co.

Address, Cleveland, Ohio

Engagement, Edwin V. Hale, Treas.

Rates, $25 & $15

Ledger Folio, By, EDS
ENGAGEMENT BLANK.

No., 121

July 23 1901

Name of Client, Geo. C. Smith

Address, Westinghouse Electric Kerr & Co.

Havermyer Bldg. NY

Engagement, 

Expert to audit certain a/cs.

To be known as assistant to Mr. Coun.

Acct for W. C. K & Co. from time to time

when called for.

Rates, $25 p diem

Ledger Folio, 

By, LHC

ENGAGEMENT BLANK.

No., 122

July 29 1901

Name of Client, C. N. O. T. R.R.R. Co.

Address, Davie Spencer, Pres.

Engagement, To audit company's books

for fiscal year June 30, 1901.

Rates, $25 & $15 & exps. Estimated not to

exceed $1250

Ledger Folio, 

By, EWS
ENGAGEMENT BLANK.

No., 119

July 15th, 1901

Name of Client, Geo. Lawley & Son. Corporation

Address, 1st fl. Rock & F. Dr. Boston, Mass.

Engagement, To have representative call Monday July 15th, New system & examination as to condition.

Rates, $25. 15.

Ledger Folio, By, Letter Chas. Meehan

July 11, 1901

ENGAGEMENT BLANK.

No., 120

July 10th, 1901

Name of Client, U.S. Rubber Co.

Address, 9 Murray St., N.Y. City

Engagement, Written recommendations as to changes in present system of handling finances and accounts.

Rates, $25. 15.

Ledger Folio, By, Letter Chas. Meehan

July 11, 1901
ENGAGEMENT BLANK.

No., 117

July 10th 1901

Name of Client, Johnson & Mr. Edwin V. Hale

Address, Cleveland, Ohio

Engagement, Examination bet. now & August 1st & again Jan. 1, when all of the Pass Books will be done.

Rates, Regular

Ledger Folio, By, EWS

ENGAGEMENT BLANK.

No., 118

July 11th 1901

Name of Client, Manhattan State Hospital East

Address, Wards Island

Engagement, To audit stewards cash accts up to date or Saturday P.M. To begin work Friday AM.

Rates, $25 p diem

Ledger Folio, By, LHC

Judge Henry E. Hornland
Chairman of Board
ENGAGEMENT BLANK.

No., 115

Chicago, July 6, 1901

Name of Client, M. J. Wetmore Tobacco Company.

Address, St. Louis, Missouri.

Engagement, Audit from date of organization of Company to the present time.

Rates, $25.00 and $15.00 per day and expenses.

We guarantee that the expenses including transportation will not exceed $5.00 per day per man.

Ledger Folio, By, C. S. L.

ENGAGEMENT BLANK.

No., 116

July 10th, 1901

Name of Client, Vassar College

Address, P'keepsie, N.Y.

Engagement, Annual Audit to July.

Rates, Same as last year

Ledger Folio, By, Letter E. Damon
ENGAGEMENT BLANK.

No., 113

Name of Client, John W. Dickey
Address, Augusta, Ga.
Engagement, Examination of City Co.

Ledger Folio, ____________  By, ____________

ENGAGEMENT BLANK.

No., 114

Name of Client, Pioneer Cooperage Company
Address, St. Louis, Missouri.
Engagement, Audit of affairs for the six months ended June 30, 1901; also, to make suggestions for improvement in system of accounting.

Ledger Folio, ____________  By, ____________
ENGAGEMENT BLANK.

No., 111

Chicago, June 22, 1901

Name of Client, Mercantile Trust Company.

Address, St. Louis, Missouri.

Engagement, To examine agreements between stockholders of the M. J. Metmore Tobacco Company and the Mercantile Trust Company, and various other agreements.

Rates, Twenty-five Dollars ($25.00) per day.

Ledger Folio, By, C. S. L.

ENGAGEMENT BLANK.

No., 112

June 28th 1901

Name of Client, Erie R. R. Co.

Address, 2 Cortland St

Engagement, Audit for year June 30, 1901 also about Wm. Penn Coal Co.

Rates, Same as last year

Ledger Folio, By, C. W.
ENGAGEMENT BLANK.

No., 109

Name of Client, U.S. Rubber Co.

Address, 9 Murray St. N.Y.

Engagement, Audit of principal Office by every 3 mos. Audit of subsidiary Co's every 6 mos.

Rates, $25 & $15 plus travelling & subsistence expenses not to exceed $1.00 per diem.

Ledger Folio, ________

By, C.W.H

ENGAGEMENT BLANK.

No., 110

Name of Client, Mess. Rose & Peters

Address, C/o Realty Trust Co. 60 2nd St.

Engagement, Examine business of Southern Mfg Co. of Richmond, Va.

Rates, $25 & $15

Ledger Folio, ________

By, C.W.H
ENGAGEMENT BLANK.

No., 107

Name of Client, City of Chicago - Comptroller.

Address, Chicago, Illinois.

Engagement, To bring down the Special Assessment records from May 1, 1901, to day turned over to Comptroller.

Rates, Not quoted.

Ledger Folio, By, J. G. Hubbell.

ENGAGEMENT BLANK.

No., 108

Name of Client, Phila & Reading R.R. Co

Address, Phila

Engagement, Certify the accounts of the Co. for fiscal year ending June 30, 1901.

Rates, Maximum $1,800

Ledger Folio, By, C. W. N.
ENGAGEMENT BLANK.

No., 105

June 12 1901.

Name of Client, Henry G. Weil

Address, 36 New St. N.Y.

Engagement, Examination various retail Cigar Stores (stands) for one year, reporting on the earnings thereof.

Rates, $25.00 A/c'nt in charge. $15.00 assistants. Estimated not to exceed $500.00 but no guarantee.

Ledger Folio, By, Mr. Haskins

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ENGAGEMENT BLANK.

No., 106

Chicago, June 14, 1901.

Name of Client, Geo. W. Hunter,

Address, Carleton Building, St. Louis, Mo.

Engagement, Note brokerage account. (Coles, Credit Co.)

Rates, $15.00 per day and expenses.

Ledger Folio, By, C. S. L.
ENGAGEMENT BLANK.

No., 103 8 June 1901.

Name of Client, Federal Telephone Co.
Address, Cleveland, Ohio.

Engagement, Additional work in connection with new exchanges located at Massillon, Fostoria, Lancaster, Lima, Findley, Salern, Ohio, making special reports.

Rates, $25.00 per day for Chas E. Morris.

Ledger Folio, By, FS Jr.

ENGAGEMENT BLANK.

No., 104 12 June 1901.

Name of Client, Daniel Spencer, Prest.
Address, Mobile & Ohio RR Co., Mobile, Ala.

Engagement, Examination Books and Aces for fiscal yr. ended June 30, 1901, certifying to Bal. Sheet and Tax L.R. Aces.

Rates, $25 and $15.

Ledger Folio, By, Haskins.
City of Atlanta
Atlanta, Georgia

Examination of Accounts of the Municipality—All Departments—for the Calendar years 1899 and 1900, and make suggestions as to improvements in methods of accounting.

25.00 per day for supervisory accountant
15.00 per day @ each assistant engaged on the work

Ledger Folio

By [Signature]

W. H. F. Ford
ENGAGEMENT BLANK.

No., 100

Name of Client, E. C. Patton Co.

Address, 36 Wall St.

Engagement, Office books examined periodically about every 2 mos. and report condition.

Rates, $15.00 per diem. If in excess of $100.00 per mo. see Mr. L. H. Conant.

Ledger Folio, By, EWS

NO 101
MISSING