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National Association of Certified Public Accountants

The C. P. A. Bulletin

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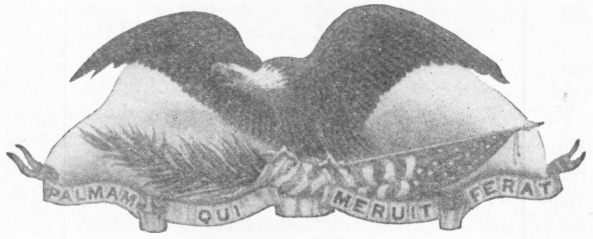

NATIONAL ACCOUNTANT

Member
National Association of Certified Public Accountants

SUPREME COURT RULES
In Far-Reaching Decision

DESIGNATION

Certified Public Accountants

ALLOWED BY ILLINOIS COURT

To Full Members of National Association

Harassing Program Again Meets Defeat

EDWARD E. GORE, PRESIDENT OF THE AMERICAN INSTITUTE, COMPLAINANT BEATEN IN ILLINOIS COURT, SUPREME COURT SUSTAINS NATIONAL ASSOCIATION

ILLINOIS INJUNCTION CASE DISSOLVED. SEE PAGE 3.
DAMAGES AGAINST EDWARD E. GORE SUSTAINED. SEE PAGE 6.

EDITORIAL

J. R. Hutchison

You will remember back in 1922 (see C. P. A. Bulletin No. 9, July 20th, 1922) one Edward E. Gore of Chicago, Illinois, brought suit against the National Association of Certified Public Accountants asking for an injunction to prohibit the National from holding examinations in the State of Illinois. The case went to trial. The Court ordered the temporary injunction dissolved and further ordered that the defendants be granted leave to file damages. Damages were at once filed against Edward E. Gore. On January, 1923, the case came to trial which resulted in the Court assessing damages against the said Edward E. Gore. Mr. Gore then, through his attorneys, stated that they desired to submit certain formal amendments. The case then went on an appeal to the Apellate Court. The case also divided itself into two separate cases, one No. 141-28417 which is the injunction case and the other No. 140-28416 which is the damage case against Gore. The Court rendered its decision in both cases in favor of the National Association, both of which are printed in this issue of the Bulletin.

Through the recent Louisiana State Supreme Court decision, the Illinois decision and many other State decisions, business and financial men throughout the country are beginning to realize why it was necessary for the National Association to come forward and show how many of the State C. P. A. certificates were granted and why a National Organization was needed.

By the way, have you been following the investigation of how the State Medical Boards have been handing out certificates to applicants to practice medicine? It looks like the Medical Profession will have to organize a National Association to clean up its own profession. When the National Association of Certified Public Accountants started out to expose certain State C. P. A. Boards and to show up how the questions were prepared and graded by a foreign corporation, it had no idea that the profession of medicine and other kindred professions were handing out degrees to the favorite few. It is mighty interesting to know that the profession of accountancy through the National Association is awakening other professions and finding out who are the real and who are the fakes. Read the article reproduced in this issue, "Fake Diploma Mill Inquiry." Note how the Harrisburg, Pa., Telegraph views the subject. "It is bad enough to find schools in some States turning out so-called accountants almost overnight, etc." Was the editor of the Telegraph looking over the list of Pennsylvania State certificate holders or was he reading some of the ads which guarantee a C. P. A. degree by completing a short correspondence course or a six-month course in a night school? Be that as it may, it is time the scholastic profession was cleaned up. The resolution introduced by Senator Copeland of the Senate Educational Committee may help some.

If the States and Federal authorities are unable to control the situation, then it may be necessary for each profession to organize and clean house. When baseball got to the point it needed revision, the fans, the players and the managers came to an agreement and hired Judge Landis, likewise the moving picture crowd hired Will Hays. Now if C. P. A. Boards are unable to give and control the State examinations, it is high time the C. P. A. examinations were placed under the United States Civil Service Commission and an Act passed by Congress granting this relief. In the meantime it may be necessary for the various professional accountants to get together and form among themselves an equalization board to govern the acts and outline a policy of what shall constitute professional accountancy.

INCOME TAX PLOT HERE IS CHARGED

Philadelphia U. S. Officials Allege Bureau Workers Aided Weiss

Special Dispatch to The Star.

PHILADELPHIA, PA., December 12.—A plot by several employes of the internal revenue department in Washington to aid corporations in obtaining refunds of excess taxes was discovered yesterday, federal authorities said, in the trial and conviction of Matthew Weiss of Brooklyn.

Warrants will be issued for the arrest of those involved, according to Henry B. Friedman, assistant United States attorney.

Weiss was convicted in the United States district court of impersonating a revenue agent. He formerly was in that service, but was dismissed. Testimony showed that he had promised to obtain $50,000 tax refund for the Quaker City Chocolate and Confectionery Company, 140 Germantown avenue, and a $10,000 refund for the Apex Hosiery Company, Lawrence and Luzerne streets. Weiss was to get 25 per cent of the return, which, he declared, would result from his "influential connections with the 'inside' at Washington."

Worked With Others

Weiss did have "inside connections," Mr. Friedman said, "in employes of the internal revenue department at Washington, who furnished him with information remedying these and other cases, and criminal proceedings will be started

(Continued on page 7)

141—28417

EDWARD E. GORE,
Appellant,
vs.
NATIONAL ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS, a corporation, et al.,
Appellees.

APPEAL FROM
CIRCUIT COURT,
COOK COUNTY,
ILLINOIS.

MR. JUSTICE FITCH DELIVERED THE OPINION OF THE COURT.

This is an appeal from a decree of the Circuit Court dissolving an injunction and dismissing appellant's bill for want of equity.

The defendant association is a corporation organized under the laws of the District of Columbia providing for the incorporation of societies for benevolent, educational or scientific purposes, or societies for mutual improvement. It has no capital stock, is not incorporated for profit, and is supported wholly by membership fees and annual dues paid by its members. Its purposes, as stated in its articles of incorporation, include the following: To bring together such certified public accountants as are engaged in the practice of professional accounting, and those who by their education, training and experience are qualified to become professional accountants; and, when its members shall have presented satisfactory evidence of knowledge in the theory and practice of accounting, and shall have satisfactorily passed the prescribed qualifying examination of the association, "to admit said members to the degree of certified public accountant, and to issue to such members the association's formal certificate to that degree appertaining." The defendant Carpenter is the vice-president and treasurer of said association. The bill attacks the right of the defendant association to hold examinations in Illinois and to issue its certificates or degrees to residents of Illinois. It alleges that under the laws of Illinois, namely, the Act of 1903, as amended in 1907, entitled: "An Act to regulate the profession of public accountants," the University of Illinois, acting through the board of examiners provided for by that act, "is the sole authority lawfully permitted to issue degrees or certificates that the holders thereof are certified public accountants"; that the University of Illinois has issued 290 certificates entitling the holders thereof to practice the profession of public accountants in this state, and that "only the holders of such certificates lawfully outstanding are permitted to practice such profession within the State of Illinois"; that complainant is a resident of Illinois, and (though this is not alleged in express terms, it may be assumed or inferred from the language of the bill) he is the holder of one of such certificates; that he is a member of the board of examiners appointed by the University of Illinois; that he has built up a large practice as a certified public accountant and that a large part of the value of his practice "is due to the fact that he has complied with the statutes of Illinois"; that the State of Illinois, in and by the act aforesaid, "has conclusively recognized the necessity of permitting only properly certified accountants to practice the profession of public accountants in this state"; that the right to so practice is a valuable property right; that the defendant association is engaged in sending circulars to certified public accountants and others in Illinois, urging them to take its examinations, and that it purposes to issue to such persons as may pass its examinations its "so-called degrees"; that the defendant Carpenter is about to hold such an examination in Chicago, and, unless restrained by injunction, will do so, and the defendant association will issue its certificates to those who pass such examinations, and, unless likewise restrained will continue to do this, "to the entire destruction of the valuable right and privilege acquired by complainant from the State of Illinois," and to the damage of the complainant to an extent which (he alleges) it is impossible for him to determine. The bill prays that defendants may be enjoined from sending circulars soliciting memberships in said defendant association to any person who is a resident of Illinois, and from holding examinations at any place in Illinois for qualification of any person for membership therein, and from issuing to any resident of Illinois any degree "purporting to declare the holder a certified public accountant." The bill also prays for a preliminary injunction restraining defendants from conducting any examination for membership in the defendant association until the further order of the court.

Upon this bill, and an affidavit of one Joseph Reis attached thereto, stating that the affiant had found Carpenter in Chicago conducting an examination of applicants for membership in the defendant association, a preliminary injunction was issued restraining defendants from holding such examination in Illinois until the further order of the court.

The defendants filed a sworn answer, which admits most of the allegations in the bill, but denies that the Illinois statute restricts the practice of accountancy in this state to those who have received their degree under that act, denies that only the holders of such degrees or certificates are permitted to practice in Illinois, and denies that the granting of a certificate under the provisions of the Illinois statute confers upon the holder thereof any property right. The answer further avers that this suit is not brought in good faith to protect any legal or property right, but to harass and annoy the defendant association; that complainant is a member of a like association, viz., the American Institute of Accountants, which is organized under the same law of the District of Columbia as the defendant association, and which has similar aims and declared purposes, other than the issuance of the degree of certified public accountant to its members; that such American Institute has endeavored to compel all persons practicing public accountancy to become affiliated with it and that the Illinois board of examiners of accountants has permitted such institute to control its examinations.

After a replication was filed to said answer, the defendants moved to dissolve the preliminary injunction, and upon a hearing based upon

the verified bill and answer and upon affidavits submitted by both sides, the court dissolved the injunction and gave leave to defendants to file a suggestion of damages. After the matter of damages was disposed of (which is the subject of a separate appeal, see opinion in No. 28416, this day filed), an order was entered amending the order dissolving the injunction so as to show that the injunction was dissolved "for want of equity on the face of the bill." The complainant then elected to stand by his bill, stating "that the bill is incapable of amendment so as to show further right," whereupon the bill was dismissed for want of equity, and this appeal followed.

There is no certificate of evidence in the record as filed in this court, but a number of affidavits appear in the transcript of the record as certified by the clerk of the Circuit Court. A motion was heretofore made, based upon this fact, to strike all such affidavits from the record, and this motion was reserved to the hearing. Upon the authority of **Lange** v. **Heyer,** 195 Ill. 420; **DuQuoin Water-Works Co.** v. **Parks,** 207 Ill. 46, and **Bellinger** v. **Barnes,** 233 Ill. 121, all of such affidavits, except that of Joseph Reis, above mentioned, are not properly in the record. As to the affidavit of Reis, the record shows that the order granting the preliminary injunction, which was signed by the chancellor, expressly states that the court had before it when that order was entered "the affidavit of Joseph C. Reis in the above entitled cause." This recital, we think, under the last of the foregoing authorities, (233 Ill. 125) made such affidavit a part of the record. It is claimed that the other affidavits are identified in the same way in the order that was entered dissolving the preliminary injunction, which recites that the court "read the affidavits submitted by the parties"; but there is nothing in that order, or elsewhere in the record, to show that the affidavits thus referred to are the affidavits found in the files by the clerk of the court. The rule is well established that the facts that were heard and considered by the court must be shown by a certificate of the judge, and not of the clerk. The motion to strike will therefore be granted as to all affidavits included in the transcript, except the affidavit of Reis, and as to that affidavit. the motion will be denied.

This leaves for our consideration only the bill, the answer, the replication, and the affidavit of Reis, attached to, or filed with, the bill at the time the preliminary injunction was granted. Upon this record, appellant's counsel contends that by the passage of the Act of 1903, as amended in 1907, referred to in the bill of complaint, the importance of having properly qualified public accountants "available for service in the business of Illinois" is recognized; that with this end in view the statute has created, "for the exclusive use" of those who have demonstrated their qualifications as expert public accountants and have obtained their certificates in the manner therein prescribed, "a trade designation equivalent to a trade mark," which at once, upon the issuance thereof, becomes a property right of great value to the owner thereof, and that a court of equity will protect such right "from such pirating competition as that offered by the defendants." This contention involves a consideration of the statute in question and the application of such statute to the facts alleged in the bill of complaint.

By section 1 of the act in question, it is provided that any citizen who resides in this State, or has a place in this state 'for the regular transaction of business as a professional accountant," who is over twenty-one years old, of good character, having an education equivalent to that given in a four-year-course high school, and who has received from the University of Illinois a certificate of his qualifications to practice as a public expert accountant, "shall be known and styled as a certified public accountant"; and that "no other person shall assume such title or use the abbreviation C. P. A." Sections 2, 3 and 4 of the act provide for the examination of applicants for such certificate by a board of examiners appointed by the university and section 5 authorizes the university to revoke any such certificate "for unprofessional conduct or other sufficient cause." Section 6 imposes a penalty upon any person who shall assume to practice as a certified public accountant, or use the abbreviation C. P. A., without having received such a certificate as the act provides for. This section concludes as follows: **"Provided,** that nothing herein contained shall operate to prevent a certified public accountant who is the lawful holder of a certificate issued in compliance with the laws of another state, from practicing as such within this state, and styling himself a certified public accountant." That this statute recognizes the necessity and importance of requiring those who hold themselves out to the public as expert accountants to be duly qualified to act as such, and to have a certificate showing their qualifications to act as such, cannot be seriously questioned; but that the statute evinces any legislative purpose to confer upon the holders of certificates obtained from the University of Illinois, as therein provided, any such exclusive right or privilege as entitles them to prevent other persons who hold like certificates, issued under the laws of other states, from practicing as certified public accountants in this state, cannot, we think, be successfully maintained. The proviso above quoted shows that the authorized use in Illinois of the so-called "trade designation of certified public accountant" is not confined to those who obtain their certificates in the manner provided by the law of this state, but that any other person, whether a resident or a non-resident of Illinois, who holds a certified public accountant's certificate, "issued in compliance with the laws of another state," may practice as such in this state, and may lawfully use the same designation or title as those who have obtained their certificates in the manner provided by the law of this state. Under this proviso, if the defendant was authorized by the laws of another state to issue certificates conferring upon the holders thereof the title or degree of certified public accountant, then such holders had the right to practice as such in this state; and in such case the right of the defendant association to hold examinations in this state of applicants for its certificates or degrees would necessarily follow, unless such examinations in Illinois are forbidden by the laws of such other state, or by the law of this state. There is nothing in the law of this state that forbids holding such examinations in this state, or that forbids any person residing or being in this state from taking such an examination, if he chooses to do so. There is no allegation in the bill that the defendant association is not authorized by the laws of another state to hold such examinations and issue such certifi-

cates, unless the allegation that such defendant is organized and exists for that purpose under the laws of the District of Columbia can be so considered. Appellant's counsel does make that claim, to wit, that the District of Columbia is not a "state" within the meaning of the proviso above mentioned; but such claim, we think, is clearly unfounded in view of the evident purpose of such proviso, and especially in view of the fact that for many years prior to the passage of the act in question there was in force in Illinois a statute which provides that in the construction of statutes the word "state" when applied to different parts of the United States, may be construed to include the District of Columbia. (Cahill's Statutes, ch. 131, sec. 1.) It is presumed that in using the words "laws of another state" in the proviso mentioned, the legislature had in mind this general provision as to the construction of statutes. (The **People** v. **Hinrichsen,** 161 Ill. 223.) The bill in this case sets forth the purported authority of the defendant association, by the terms of its charter, to hold such examinations and issue such certificates. There is no allegation that such charter is void, or is unauthorized by the laws of the District of Columbia, or that the certificates of the defendant association, if issued under the purported authority of its charter, would not be issued in compliance with the laws of the District of Columbia. The bill states, after setting forth the purported authority of the defendant to hold such examinations and issue such certificates, that the complainant "is not informed as to whether such corporation or its purposes are lawful or legitimate"; but this is far from being an allegation that the defendant association had no lawful right by the laws of the District of Columbia to hold such examinations or issue such certificates.

In the reply brief of appellant's counsel it is contended that the proviso above mentioned must be construed to mean that the "laws of another state," therein mentioned, must be laws of the same character as our law, containing like provisions for the examination of candidates for the degree of certified public accountant. There is nothing in the language of the proviso to that effect, nor anything in such language that would justify any court in this state in entering upon an inquiry as to whether the examinations of the defendant association were as well designed to test the qualifications of applicants for its certificates, as the examinations given by the board of examiners of the University of Illinois. If, however, it be conceded that the proviso is capable of, or should receive, any such interpretation as is thus claimed by appellant's counsel, we fail to see how such interpretation could help the appellant under the allegations of his bill of complaint. There is no allegation in the bill which charges that the defendant had held, or was about to hold, in Chicago, any examination that would not be a fair test of the qualification of candidate for its certificate. The affidavit of Reis above mentioned makes an apparent attempt to allege facts of that character, but that affidavit only shows that the defendant Carpenter, when interviewed by the affiant, was conducting an examination that was partly written and partly oral, that a printed list of questions on various subjects relating to accountancy was given to the affiant by Carpenter, with the statement that applicants would be required to answer such questions in writing, and would also have to submit to a further oral examination on the same subjects. There is nothing in such statements tending to show that such examination would not be a fair test of a candidate's qualifications. To do so would be to constitute this court a board of examiners, instead of the board of examiners provided for by the charter of the defendant association; and this, too, without any knowledge of the questions that were to be propounded orally to such candidates.

It follows from what we have said above that we are of the opinion that the bill does not state any facts that would entitle appellant to an injunction against the defendants. This being true, it is unnecessary to decide whether appellant, by obtaining his certificate in compliance with the laws of Illinois, has thereby acquired any such property right as would entitle him to equitable relief against one who might fraudulently or unlawfully assume to exercise a similar right in this state. That question is not presented by the allegations of complainant's bill. Upon the questions presented, there was no error in dismissing the bill for want of equity.

Appellant's reply brief in this case was filed after the oral arguments were heard. Appellant's counsel has inserted therein a copy of a decision of the Court of Appeals of the District of Columbia rendered in June, 1923, in a proceeding brought against the defendant association, which holds that the particular section of the corporation act under which said association is organized, does not in terms authorize such association to issue to its members the degree of certified public accountant. It would seem, however, from that opinion, that there is another seection of the same law of the District of Columbia which specifically authorizes corporations organized under such other section to issue such degrees. It would also appear from such opinion that the object sought to be obtained by the complainant in filing his bill in this case has been accomplished in another form in the courts of the District of Columbia. But whether this be true or not cannot affect the decision of this case upon the record that is now before us. The claim made and decided in that case was not made or presented in this case.

For the reasons stated, the decree of the Circuit Court will be affirmed.

AFFIRMED.

Gridley, P. J., and Barnes, J., concur.

Nov. 27, 1923.

140—28416

EDWARD E. GORE,

Appellant,

vs.

NATIONAL ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS, a corporation, et al.,

Appellees.

APPEAL FROM

CIRCUIT COURT OF

COOK COUNTY.

MR. JUSTICE FITCH DELIVERED THE OPINION OF THE COURT.

By this appeal the appellant seeks to reverse an order of the Circuit Court awarding solicitors' fees to defendants upon the dissolution of a preliminary injunction. The order of the court dissolving the injunction, and the later order dismissing the bill for want of equity, were the subject of a separate appeal. The opinion in that case, which affirms the final order of the Circuit Court, fully states all the facts of the case. (See opinion in number 28417 filed this day.) In this case the record shows that after the dissolution of the injunction a suggestion of damages was filed in which the defendants claimed they had sustained damages to the extent of $1,000 for solicitors' fees in procuring the dissolution of the preliminary injunction. Several months later the cause came on for hearing upon the question of damages, whereupon the parties stipulated in open court that services were performed by the defendants' solicitors in and about procuring the dissolution of such injunction, that the fair, usual, reasonable and customary charge in Cook County for like services, at the time same were rendered, is $750.00, and that "if in the opinion of the court as a matter of law, the complainant herein is liable to the defendants, or either of them, for damages upon the dissolution of said preliminary injunction, said sum of $750.00 might be allowed as for solicitors' fees." Upon such stipulation an order was entered reciting the same and stating, in substance, that it appearing to the court that defendants were damaged by the granting of the injunction, "which said damages are their solicitors' fees," and that as a matter of law the complainant is liable to the defendants therefor, therefore it was ordered "and that the complainant forthwith pay" to the defendants the sum of $750.00 damages, and that the defendants have execution therefor.

Appellant's counsel first renews the argument made in the other appeal above mentioned, as to the merits of the case. Having disposed of that argument by what is said in the opinion filed in that case, it will not be necessary to again state the reasons for our conclusion. The same opinion likewise disposes of the further contention of appellant's counsel that the defendants were only "enjoined from doing things they have no right to do."

It is next urged that the order appealed from does not enter a judgment for the amount assessed, but "contains a mandatory injunction" ordering appellant to "forthwith pay" a specified amount. There is no merit in this contention. The order upon the appellant to forthwith pay the amount assessed amounts to a judgment or decree against the complainant for the amount mentioned, and while, as a matter of form, it might have been better to say that complainant is "ordered, adjudged and decreed" to pay the stipulated amount, the meaning is the same.

The judgment of the Circuit Court will be affirmed.

AFFIRMED.

Gridley, P. J., and Barnes, J., concur.

Nov. 27, 1923.

FAKE DIPLOMA MILL INQUIRY REVELATIONS CALLED APPALLING

Quackery in medicine or surgery is no new thing. But the disclosures in the "fake diploma mill" investigation at Hartford, Conn., are appalling in their revelation of the extent to which quackery has been made an organized business, operating widely on an interstate scale, in the view of the nation's editors.

This was a development, however, certain to appear with the rise of state regulation of medical practice and the continued advance in its standards of requirements, in the opinion of the New York World, which says: "This is peculiarly a matter in which states can enforce their own laws and restrictions, unhindered by what other states do. If Connecticut is waking up to the fact so much the better. Nor is the lesson confined there or to this phase of state regulative activity. Its teaching has a much broader application." The state's duty to safeguard the people, according to the Newark News, requires "that due knowledge of the healing art sought to be practiced, and possession of the high moral character which must accompany so grave a responsibility, shall be demonstrated adequately, not by paper attests, but by rigid examinations." Likewise, the Roanoke World-News agrees, this cruelly fraudulent business will continue "until every state in the Union falls in behind New York State and requires all doctors applying for license to take the same test, which makes it necessary for them to know anatomy, physiology, medicine, surgery and pathology."

* * * *

The Boston Traveler also calls attention to the peril involved in carelessly welcoming physicians upon transfer from a state which does not examine each candidate with scrupulous regard for the public safety, and maintains "the lines must be drawn tight against quacks, not only the ones who are inadequately equipped mentally, but, above all, those who are unequal morally to the serious responsibility which rests upon all doctors of medicine." To which the Chattanooga Times adds,

"All states should require physicians to file with the county clerk a summary of their experience and of their school training."

But behind the problem of eliminating the fraud stands that of providing city and country communities with an adequate supply of trained and honest physicians, as the Indianapolis Star sees it, suggesting that "one thing needed, possibly, is means to enable students with inadequate incomes to defray the heavy expenses of a medical education," but "the hopeful sign is that we are progressing from an age of proprietary medical schools and rule of thumb medicine into one of organized scientific care of the community's health." The Waterbury Republican claims "the Connecticut Electrical Medical Association is failing in its purpose if it does not interest itself in what its members do to the extent of protecting the profession against quacks." There is no basis for the charge of professional jealousy if the profession helps run down and punish the offenders, because a dignified profession of men and women has a right to be jealous of fakers, observes the Ohio State Journal, which urges that "all the diploma buyers and the diploma sellers be sent to prison, that the world be warned that the public and the medical profession have no patience with the get-rich-quick idea when it professes to tinker with afflicted humanity and toy with life as if it were a plaything." The Knoxville Sentinel concurs in this opinion and feels that "reputable physicians everywhere would like nothing better than to do a thorough job of housecleaning and put the charlatans out of business if the task should be delegated to them," furthermore, "medical societies should be empowered to deal with false cure rascals just as bar associations do with shyster lawyers."

* * * *

The Elmira Star-Gazette, moreover, holds that "the public should help by informing itself of every doctor's medical pedigree and ostracizing the occasional pretender or crook," while the Muncie Star believes "the outcome of the Connecticut investigation may serve to impress on the public generally the importance of supporting the medical authorities in efforts to rid the profession of those not qualified for the practice of medicine"; anyway, "the public and its representatives in legislatures and Congress should endeavor to make rigid the safeguards which should be thrown around the medical profession." In this connection the Omaha World-Herald points out that the victims to the fake doctors are those who have imaginary or real chronic ailments, and it argues that "if such ailing ones would place ther confidence in professional men of standing and put perpetual ban on fakers and quacks of all kinds the fakers would soon disappear, even if the courts of justice did not look after their prosecution and punishment." No matter how thoroughly it may be suppressed, the Allentown Chronicle, however, insists, "this evil will grow up again like a weed unless the various associations of legitimate physicians and surgeons act more vigilantly as watchdogs," and "we believe the Hippocratic oath ethically requires such watchfulness."

As the Harrisburg Telegraph views the subject, "it is bad enough to find schools in some states turning out so-called 'accountants' almost overnight, or offering diplomas in other highly technical professions for a stated fee, but it is grossly criminal and wrongs beyond measure both the public and the qualified physician when the practice is extended to medicine." A man who would stoop to fraud in such a profession is entitled to no sympathy, asserts the Springfield News, for "as a matter of fact humanity accords him nothing but disgust and hatred." Referring to the examination in Connecticut as being obtained in advance and the would-be physicians shown how to answer them, the Stamford Advocate emphatically declares "a term in jail is almost too good for the men that aided in securing licenses for these men to practice in Connecticut," for "a better punishment would be to inoculate the guilty with germs of some loathsome and ofttimes fatal disease, and then turn them over to these bunglers to cure." The Rochester Times-Union also wants to see the prosecution of illegally practicing physicians "carried to its utmost," and the Harrisburg Patriot concludes "the amazing thing is that in a nation which pretends to be so clever these gigantic fakes can succeed."—Washington Star, Dec. 8, 1923.

REALTORS HEAR SPLENDID TALK ON ACCOUNTING

Delivered By Melville D. Thomas at Regular Meeting Today at Hotel Allen

Clement N. Koons presided at one of the most interesting meetings of the Real Estate Board held in recent years at the Hotel Allen today. The speaker was Melville D. Thomas, member of the Board of Governors of the National Association, who took for his subject "Accounting for the Realtor." The address was illuminating and of peculiar interest to real estate men. It overflowed with good and seasonable advice, showing the need and benefit of proper accounting in the realty world.

The Better Homes exhibition to be conducted by the Realty Board in February also came in for discussion. It was stated that the business men of the city are backing the affair, and many have already provided for booths.—Allentown (Pa.) Morning Call, November 13th, 1923.

(Continued from page 2)

INCOME TAX PLOT HERE IS CHARGED

against those in Washington shortly."

Mr. Friedman added that Weiss actually succeeded in obtaining refunds totaling $30,000 for three New York concerns through inside information.

Judge Dickinson deferred sentence and permitted Weiss to go on bail pending motion for a new trial. Weiss' familiarity with income tax details was said to have been derived from a federal school course he took prior to his appointment as a deputy internal revenue agent in April, 1922. He was dismissed two months later.

Treasury officials today said the case of Matthew Weiss of Brooklyn, who was convicted yesterday in Philadelphia of impersonating a federal agent, had been investigated and that one auditor in the income tax unit was recently dismissed for alleged connection with Weiss.

At the time of Weiss' arrest, it was said here, a letter from this income

tax auditor here in Washington was found on Weiss, which implicated them both in alleged irregularities.

So far as Treasury officials have investigated the case, they say there was only this one auditor connected with Weiss, and he was dismissed from the service some time ago.

SENATE MAIL QUIZ IN DIPLOMAS ASKED

D. C. Institutions Would Come Within Scope of Copeland Resolution

The Senate committee on education and labor under a resolution introduced today by Senator Copeland of New York, would be authorized to investigate and to report whether United States mails have been used to defraud in the sale of medical diplomas and degrees from "self styled medical institutions and diploma mills."

Included in the resolution is a provision inquiring into medical institutions in the District of Columbia.

The committee is directed to ascertain whether these institutions are giving standard courses leading to medical degrees, and also whether all local physicians are complying with the District regulations as to registration, and whether there are any employes of the United States public health service or other executive departments who are graduates from "self-styled medical institutions or diploma mills."

The resolution directs the committee to investigate whether the health of the United States has been affected by the alleged sale of fake medical degrees and whether the standing of American medical institutions have been affected abroad thereby.—Washington Star, December 12, 1923.

SPECIAL MEETING

Notice is hereby given that a special meeting of the members of the National Association of Certified Public Accountants, will be held in Room 47, Franklin National Bank Building, Washington, D. C., on Monday, January 14, 1924. For the stated purpose of considering and acting upon a proposition to ask Congress to create an Interstate Board of Accountancy with the examination under the supervision of the United States Civil Service Commission. And for the following purposes, namely:

To repeal, amend, or substitute any or all of Article 10.

To repeal, amend, or substitute any or all of Article 2.

To repeal, amend, or substitute any or all of Article 4.

To amend the Articles of Incorporation, so as to permit the Association to issue the National Degree.

For the transaction of such other business as may legally come before the said meeting.

Your 1924 identification card will be your passport for admission to this meeting.

If you are unable to attend the meeting you should hand your proxy to someone who will attend or send it to the Washington office. Every member in good standing should be represented at this meeting.

ANNOUNCEMENTS

William C. Woodford & Co., Accountants and Auditors, have removed their general office from 36 Pearl Street to 43 Farrington Avenue, Hartford, Conn. Branch offices have been established at 1133 Broadway, New York City, and Washington, D. C.

Hugh McKenna, formerly with the Internal Revenue Department, is now associated with the firm of Woodford & Company, Hartford, Connecticut.

Beales and Gibson, Accountants and Auditors, 350 Madison Avenue, New York City, announce that Mr. Edward V. Begy, Jr., and Mr. Martin I. Phillips have been admitted to membership in their firm.

The following professional accountants recently visited National Headquarters:

Stuart Bryan, Tacoma, Wash.
John D. Wylie, Boston, Mass.
M. D. Thomas, Allentown, Pa.
Carl Deutsch, Brooklyn, N. Y.
L. J. Schmitt, Chicago, Ill.
Charles Meyer, New York City.
Everett W. Jacocks, Boston, Mass.
Frederick Juchhoff, Richmond, Va.
Chauncey D. Stroup, Lincolnton, N. C.
B. F. Jones, Memphis, Tenn.
W. M. Willams, New York City.
Henry Bell, New York City.
Marion Goldstein, New York City.
Frank Robinson, Milwaukee, Wis.
Geo. E. Schallerton, Pittsburgh, Pa.
Samuel Walton, Pittsburgh, Pa.
A. Y. Cotterton, Cleveland, Ohio.
A. J. Harrison, Detroit, Mich.
E. C. McMahon, Louisville, Ky.
Frank M. Warner, San Francisco, Calif.
Chas. E. Lee, Phoenix, Ariz.
A. J. Weston, Denver, Colo.

NOTICE TO MEMBERS

Annual - 1924 - Dues

INDIVIDUAL PUBLIC RESPONSIBILITY

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