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September 22, 1924

To the Members of the New York State

Society of Certified Public Accountants:

In my annual reports dated July 25, 1923, and May 12, 1924, I discussed the relations which exist between members of our Society and one or more national organizations. In those reports I expressed the thought that it would be unfortunate if there should be two national organizations which in purpose or action should compete with each other, or even attempt to duplicate the other's work. More than ever I believe this to be true. In this opinion I merely voiced the sentiment of many members of the American Institute and of the American Society. Representatives of the two organizations have met and agreed that steps should be taken to avoid competition and duplication and I understand that other meetings will be held for the same purpose. That, however, is an official matter. This is a personal letter. I am not a member of any Committee of the American Institute. I am not a member of the American Society. I am thinking seriously of applying for membership in the Society.

Before doing so I wish to consult with my friends and associates in the New York State Society because I have addressed you twice on this subject and I wish to avoid hasty action. May I ask your help and advice on the following:

1. Does there appear to be a permanent need for an organization which will accept for membership without examination or other restriction, any state licensed Certified Public Accountant, the organization to function perhaps along the lines of the American Bar or American Medical Association?

2. If so, would it not be desirable to further restrict admission to the American Institute so that membership therein will indicate long and honorable practice, as is the case with the College of Physicians and the College of Surgeons?

3. Would it be desirable for the American Institute to curtail its activities as they relate to state affairs

and increase its activities as they relate to professional and technical standards?

4. Even though the American Institute curtails its activities relating to state matters should it not restrict future membership to Certified Public Accountants?

5. Should it not elect none but Certified Public Accountants as officers and members of Council?

6. Should it not in electing members of Council choose those who are actively identified with state societies of Certified Public Accountants?

7. Is it not reasonable to hope that a small and highly restrictive organization may exist in peace, harmony and helpful cooperation with a large and non-restrictive organization?

I have not consulted with anyone regarding this letter. This means that I have not even mentioned it to Mr. Pace, President of our Society, nor to my partners. It is unofficial. If you are interested kindly write me your views.

If I receive enough answers to justify such action, I will tabulate the views of those who reply and publish the results. I shall keep the individual replies entirely confidential unless I am otherwise requested.

Sincerely yours,

ROBERT H. MONTGOMERY