

# AMERICAN ACCOUNTING ASSOCIATION

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FAST PRESIDENTS, AMERICAN  
ASSOCIATION OF UNIVERSITY  
INSTRUCTORS IN ACCOUNTING

OFFICE OF THE SECRETARY-TREASURER  
309 COMMERCE BLDG.  
OHIO STATE UNIVERSITY  
COLUMBUS, OHIO

March 2, 1937

140-6 (651)



Mr. Carman G. Blough, Chief Accountant  
Securities and Exchange Commission  
Washington, D. C.

Dear Mr. Blough:

This is in reply to your letter of February 24. I presented the question of our suggestion of a possible change in your Rule 651 relating to the certification of financial statements to our Executive Committee, Sunday in Chicago.

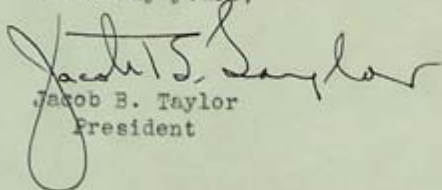
In order to assist us in making some suggestion, we were wondering if you would care to indicate what changes S.E.C. were thinking of making. If you desire, we can then give you such suggestion as the Executive Committee may think desirable.

This letter is written in an effort to be helpful. We are not evading the issue but we feel it is difficult to work "in the dark", so to speak, on so fundamental and important a question.

I renew, for the Association, our pledge of cooperation in any matter in which we can be of assistance.

With kind personal regards, I am

Cordially yours,

  
Jacob B. Taylor  
President

*Handwritten notes:*  
Mr. Blough  
Mr. Taylor