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Special committee on credit information is preparing to publish a book of approximately eighty pages containing the results of the inquiry which has been conducted among bankers as to their attitude in the matter of certification of borrowers' statements.

A. P. Richardson

American Association of Public Accountants

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THE AMERICAN ASSOCIATION OF PUBLIC ACCOUNTANTS

INCORPORATED UNDER THE LAWS OF THE STATE OF NEW YORK, 20TH OF AUGUST, 1887

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55 LIBERTY STREET, NEW YORK.

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SECRETARY,

A. P. RICHARDSON,
55 LIBERTY STREET, NEW YORK

June 19, 1913.

Dear Sir:

The special committee on credit information is preparing to publish a book of approximately eighty pages containing the results of the inquiry which has been conducted among bankers as to their attitude in the matter of certification of borrowers' statements.

A copy of this book will be sent you free of charge within the next six weeks.

You are requested to give this book careful consideration and to see that it has as wide a circulation as possible among clients, prospective clients, bankers, note brokers and other members of the community to whom its contents are of interest, and to whom you may wish to send it with your compliments.

The book contains a summary of replies received from eight hundred and fifty prominent bankers of the United States. Six of the most prominent have written special letters which will appear over their own signatures thoroughly endorsing the idea of requiring certification of financial statements from borrowers whether submitted direct or through note brokers. Replies from other bankers are arranged under various headings and sub-headings so as to illustrate the different views of the matter and the force of the arguments for and against the proposition.

The majority in favor of certification is overwhelmingly great and the whole book constitutes probably the strongest endorsement of accountants' services which has ever appeared in this country.

The price of the book will be fifty cents a copy. In order that it may be possible to estimate approximately what number will be required by members of the association, you are requested to advise the Secretary, A. P. Richardson, 55 Liberty Street, New York, of the number which you believe you will desire to purchase if the first copy is up to your expectations.

The book will be printed on good paper in a clear readable type and will be bound in blue vellum cloth with gold lettering. It will be a book such as will attract attention by virtue of its appearance and when read will be valued because of its contents.

You are requested to fill in at your earliest convenience the blank attached at the foot of this page and return it to this office.

Yours very truly,

A. P. RICHARDSON,

Secretary.

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A. P. Richardson, Secretary,

The American Association of Public Accountants,
55 Liberty Street, New York.

Dear Sir:-

I believe that I shall require.....copies of "The Influence of Accountants' Certificates on Commercial Credit", at fifty cents each, if when published the book is found to be up to my expectations.

This expression of opinion does not bind me to purchase any number but is merely to assist you in estimating the number required by members of the American Association of Public Accountants.

Yours truly,