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Letter to Henry A. Niles re:Southern California Association of Certified Public Accountants application to the American Association of Public Accountants for recognition by them, independent of and in addition to the Society at San Francisco

H. Ivor Thomas

Southern California Association of Certified Public Accountants

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THE SOUTHERN CALIFORNIA ASSOCIATION
OF
CERTIFIED PUBLIC ACCOUNTANTS

WM. C. MUSHET, PRESIDENT
E. H. SPENCER, VICE-PRESIDENT
H. IVOR THOMAS, SECRETARY
W. J. PALETHORPE, TREASURER

SECRETARY'S OFFICE
SUITE 830-HIGGINS BUILDING
LOS ANGELES, CAL.

June 15, 1911.

Mr. Henry A. Niles, C.P.A.,
111 Broadway,
New York, N.Y.

Dear Sir:-

The above Association which was organized in July 1908 has made application to the American Association of Public Accountants for recognition by them, independent of and in addition to the Society at San Francisco. Since the next Annual meeting will be held in San Francisco in October, we propose to make a further effort at that time to obtain such recognition and membership in the American Association, and we ask your support.

Among our reasons for making this application are the following:

The State of California covers a large amount of territory, and the Cities of San Francisco and Los Angeles are 500 miles apart; the railway journey one way occupies some 14 hours, therefore the time that would be necessary for the Los Angeles Accountants to attend meetings in San Francisco would be considerable, furthermore the expense would be no small one. In addition to the distance between the two cities, there is also a marked difference between the interests in the Northern and Southern divisions of the State; this does not mean that there is any conflict between the Northern and Southern parts, but geographically there is a distinct line drawn at the Tehachapi Pass. Los Angeles, the Metropolis of Southern California, has grown in the last 20 years from a population of 50,000 to more than 350,000 at the present time, and besides being the distributing center of Southern California, the territory that depends on Los Angeles extends into the States of Arizona and Nevada. Moreover, the County of Los Angeles now contains a greater population than any other County in the State.

That other organizations have found it necessary to subdivide the State is shown by the existence of the Diocese of Los Angeles in the Episcopal Church, and the Diocese of Southern California in the Roman Catholic Church. Los Angeles supports its own Chamber of Commerce, Board of Trade, Association of Credit Men, and other organizations of Commerical institutions.

The State Board of Accountancy has conducted examinations for the degree of Certified Public Accountant in Los Angeles at various times during the past five years.

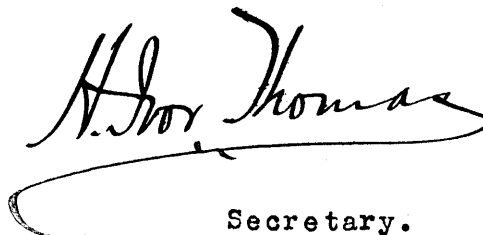
In previous correspondence on this subject it has been suggested that the By-Laws of the National Association prevented the recognition of more than one Society in a State. A careful perusal of these however, fails to disclose any such regulation and although we are informed that it has not been deemed politic in the past to concede recognition to more than one Society in a political District or Division, we nevertheless consider that we are justified in seeking to establish a precedent in this direction. The State of Ohio has somewhat similar conditions where the two chief cities, Cleveland and Cincinnati, are approximately as far distant from each other as San Francisco and Los Angeles, and if their local conditions are in any way as diverse as ours, we believe they are as much entitled to be represented by two separate societies as we are; and if it be their intention to make application on the same lines as we are doing, we will be very glad to assist them in any way possible.

So far as regards the regulation and direction of legislation concerning accountancy, it has been our experience that if anything has been attempted in this line by the San Francisco Society we have known nothing of it, with the exception of two cases, one when the Northern Society advocated the regulation of examinations by the State University, and the other case being the proposition of increasing the remuneration of Grand Jury Experts. Our Society did present to the last Legislature a Bill proposing to require corporations to furnish their stockholders with annual reports duly certified; and though we are further removed from the seat of Government of ~~of~~ the State than is San Francisco, it remains that with the change of population in our part of the State will naturally, in time, be represented by a larger proportion of legislators, consequently our influence in this direction will increase in proportion.

We hope that you will bring this matter up at your next meeting and if possible instruct your delegates to favor our claim, and shall be glad to hear from you in connection therewith.

Yours truly,

The Southern California Association
of Certified Public Accountants.

A handwritten signature in cursive script, reading "H. J. Thomas". The signature is written in dark ink and is positioned above the typed name "Secretary".

Secretary.