

COPY

JAMES TODD & ADAMS,

*Chartered Accountants.*

JAMES TODD, F.C.A.  
A. J. ADAMS, A.C.A.

AND AT { 7, WINCKLEY SQUARE, PRESTON. TEL 182.  
18, BIRLEY STREET, BLACKPOOL. TEL 176.  
VARVARKA 7, MOSCOW, RUSSIA IN EUROPE.

TELEGRAMS: SUMNER C. MANCHESTER.

TELEPHONE 5320 CENTRAL.

*National Buildings,  
St. Mary's Parsonage,  
Manchester.*

22nd Sep., 1919

Hon. George Colville,  
Secretary,

Institute of Chartered Accountants,  
Moorgate Place,  
LONDON, E.C.2.

Dear Sir,

Mr. Arthur Tyldesley Eaves, who is articulated to me, signed his Articles whilst on Active Service in Gallipoli, on 12th July 1915, and took up his duties here on 20th January 1919.

Yours faithfully,

*J. J. Adams*