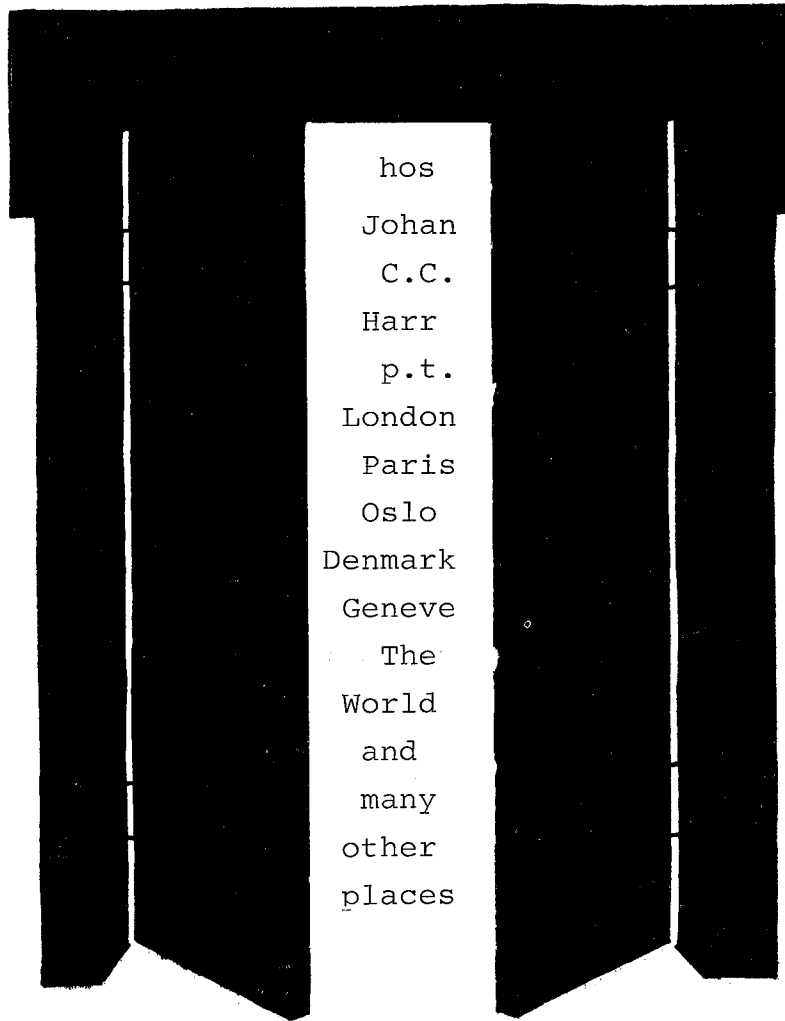


H.C. STEEN HANSEN
ARTHUR ANDERSEN
& CO

DANMARK

INDENFOR DØRENE



ONCE UPON A TIME

When Oslo ruled Denmark

from 1949 to 1969 to ?

Behind the doors of

hos
Johan
C.C.
Harr
p.t.
London
Paris
Oslo
Denmark
Geneve
The
World
and
many
other
places

PLEASE SEE AUDIT POINT SHEET ON THE LAST PAGE.

The Arthur Andersen Chronicle

VOLUME NINE

JULY 1949

NUMBER 3

New European Firm Established

BY K. M. MONTGOMERY
(London)

THE new Firm of Arthur Andersen, Turquand, Youngs & Co., came into existence on January 1, 1949. It is a partnership of Arthur Andersen & Co. and Turquand, Youngs, McAuliffe & Co., formed with a view to strengthening the association of the American and British firms in handling their joint work on the Continent of Europe, American work in England, Scotland and Ireland, and English assignments in the United States.

Arthur Andersen & Co. has been associated with Turquand, Youngs, McAuliffe & Co. for many years. The firm of McAuliffe, Davis & Hope became the representatives of Arthur Andersen & Co. in Europe and other parts of the world in the early 1930's. In 1938, there was a merger of the British firms of Turquand, Youngs & Co. and McAuliffe, Davis & Hope, from which came the present Firm of Turquand, Youngs, McAuliffe & Co. (Further details concerning this Firm appear in a separate article of this issue of The Chronicle and need not be repeated here).

The operations of our American clients in foreign fields grew to such an extent that it was felt in 1939 that a further development would be desirable. Mr. B. B. Phillips had obtained his passport and made his plans to go to London as the European representative of Arthur Andersen & Co. in collaboration with Turquand, Youngs, McAuliffe & Co., but his passage was arranged for the middle of September 1939 and we all know that the armies of Hitler marched into Poland early that month.

At the close of the war, a close working arrangement was entered into and in December 1945 Mr. Mark Littler went to London as our European partner. Mr. Littler's office was in the offices of Turquand, Youngs, McAuliffe & Co. and the work handled from London was staffed with Turquand, Youngs personnel. The work was supervised jointly by Mr. Littler and the partners of Turquand, Youngs, McAuliffe & Co.

The Paris office of Turquand, Youngs, McAuliffe & Co. has been established for many years. Closed during the war years, the



Mr. K. M. Montgomery



*Mr. John Benjamin Parkin
Williamson*



Mr. Ralph E. Waller



*At left: Mr. Joseph
Surtees Brittain*



*At right: Mr. David
William Robertson*



*At left: Mr. Stephen
George Sillem*

office was reopened in 1945 and shortly thereafter Mr. Ralph Waller was placed in charge. In December 1945 Mr. Joseph P. Sullivan went to Paris as our representative, working there with Mr. Waller on a joint arrangement similar to our relationship in London.

Early in 1946 the style of the Paris firm name was changed to Turquand, Youngs, McAuliffe & Kemps, the complete organization of which was transferred to the new Firm of Arthur Andersen, Turquand, Youngs, & Co. on January 1, 1949. Under the joint operation, staff was furnished for the most part by the Turquand, Youngs organization including men loaned by the London office, but several Arthur Andersen men have been and are attached to the Paris office.

Mr. George C. Thompson, a senior from our New York office, was the first arrival in December 1945. Mr. Peter F. Mancina who returned to the New York office of Arthur Andersen & Co. after war-time service in the Army, was assigned to the Paris office for a period of approximately two years. In November 1947 the Paris organization was strengthened by the addition of Mr. E. D. Curtis, a manager from our New York office. Mr. Curtis has been with the Firm for approximately fourteen years and has been a manager since 1942. Mr. Paul E. Drexler, from New York, has been attached to the Paris office since October 1948. He was made a manager on July 1, 1949. Other members of the Paris organization include British, French and Swiss Nationals, practically all of whom speak several languages. At the present time one of the seniors, Mr. Maxwell G. C. Howard, a Chartered Accountant who is senior service man, is in the United States for a period of several months for the purpose of observing procedures in the New York office.

The London office handles all American work in England, Scotland and Ireland, and also the Continental work in Norway and Denmark. The Paris office is responsible for work in France, Belgium, Holland, Switzerland, Italy, Germany and the Free Territory of Trieste. The Paris office has also performed work during the past year in Bahrein in the Persian Gulf and in Aden, Arabia. Recently new work has been carried on for the E. C. A. in France and Trieste.

Each of the two member firms has designated four of their representatives as partners of the new Firm. Photographs of Messrs. Montgomery, Williamson, Waller, Brittain, Robertson and Sillon, the six European partners of the new Firm, appear in this article.

Mr. Montgomery in London (succeeding Mr. Littler as the European partner of Arthur Andersen & Co. in September 1948) and Mr. Waller in Paris (who has now succeeded Mr. Sullivan in charge of the Paris office) devote their entire time to the affairs of the new Firm; Mr. Montgomery is the managing partner.

The Turquand, Youngs partners in London, who are also partners of the new Firm, assist in supervision of the work in the new



Mr. E. D. Curtis

Firm, (although they spend the major portion of their time on the work of Turquand, Youngs, McAuliffe & Co.) and they bring to the new Firm experience of many years as Chartered Accountants in England; their wide knowledge of accountancy and business practices not only in England, Scotland and Ireland, but on the Continent of Europe as well, is of particular value to the new Firm.

Mr. Montgomery has been with Arthur Andersen & Co. in excess of twenty years and Mr. Waller, a Chartered Accountant, has had

many years' experience in England and on the Continent

The staff for work of the new Firm in London is furnished from the organization of Turquand, Youngs, McAuliffe & Co. Generally, the managers and staff assigned are familiar with American as well as British practices. They have an understanding of the differences between the countries in accounting statements and accounting matters, generally, so that they are qualified to carry on the work in a manner desired by the American interests and to serve also, where applicable, the British management and British stockholders. It is also necessary in London to keep in mind requirements for the U. S. Securities Act as well as those under the English Companies Act, and the organization in London keeps abreast of requirements for both.

In the Paris office of the new Firm, the situation differs from that in London. The Turquand, Youngs, McAuliffe & Kemps organization there was transferred completely to the new Firm as of January 1, 1949, so that the entire personnel in Paris is now part of Arthur Andersen, Turquand, Youngs, & Co. Apart from the local partner and the two managers, the staff includes American, British, French and Swiss nationals.

It is obvious that there is a requirement in Paris for men who speak languages and the office is fortunate in having them. In some countries, particularly Norway, Denmark and Holland, the



THE ARTHUR ANDERSEN CHRONICLE

English language is taught in the schools so that it is not necessary (although desirable) for our representatives to speak the language of the country. There are English speaking people in the offices of most of the clients in other countries, too, but knowledge of the language is really necessary to perform the work efficiently.

The American work in Europe has increased steadily, although slowly, over several years. We believe and hope that the future will see more and more participation of American business in the economic affairs of Europe. We are developing an accounting organization in Europe that is prepared to grow with the development that seems certain to come.

The British interests on the Continent are expanding too, and Britain is rising from the difficulties that have beset her. We of Arthur Andersen & Co. are proud and glad to be associated with the British firm in this joint undertaking.

We have great faith in the future of Europe and the part we can take serving American and British businesses. We, here in London and Paris, are proud also to be a part of this new venture and it is our hope that we will be able to contribute to the progress of Arthur Andersen, Turquand, Youngs & Co.



24/2-1950

OSLO

REINDEER STEAK IS HARD TO BEAT

Chronicle April 1950

London

The representatives of Arthur Andersen, Turquand, Youngs & Co in Oslo, Norway entertained officials of Texas (Norway), Caltex (Norway) and

Standard Telefon og Kabelfabrik A/S at a dinner on Friday, February 24, 1950. This was a true international affair—the representatives of A.A.T.Y. were K. M. Montgomery (U.S.A.), R. R. Waddell (a manager with Fuller, King & Co., Australia, on leave to improve his knowledge of English and American auditing methods), R. F. Edwards (England), and J. C. C. Harr (a Norwegian on the staff of Turquand, Youngs, McAuliffe & Co., London). The important event of the evening was the carving of a large smoked ham sent over from America for the occasion. There were also Heinz pork and beans and canned frankfurters from America. While the food situation has improved considerably in recent months, there remain many shortages, particularly meat, sugar, coffee, chocolate and fruit. The men who have been on the Norwegian work report, however, that reindeer steak is hard to beat.

Dear Derek.

As you remember: Business before pleasure
There for:

1. Letter from Mr. Braubig.

Unfortunately, I did not realize I had re-
ceived this letter before you left. The state-
ments are as follows:

I. On the 1. nov. there was taken out of
the free-harbour according to the statements
enclosed.

Note: Both stakes is drained with oil,
while the free harbour stakes 25 dols oil
and 10 dols of grease.

This changing in stock on the 1. nov. is quite
new to me and the dols are not in-
cluded in my stock lists.

It also proves that the company can find
around with the stock. I mentioned for
Mr. Braubig that the cement might be carried
out in 2 days as previous years; and I
think it would be a good idea if you also
stressed the point.

II Statement II concerns despatches from
the free harbour on the 1. nov. These dols
should be included in my stock lists.

Note that none of the statements gives
any information whether oil or grease have
been taken in to the free harbour.

III Statement III is from the shipping company,
according to the statement latter have in
their position:

216 dols.	Algol
45	iron Heavy.

for the shipping company.

The letter itself is mostly b-----t.

Paragraph 3 says:

The custom officer in Amaticade does not wish to give any written statement, as no goods has been taken out during these days.

I will also ask you to note that the wording of the 2 statements is not as asked by me. It says:

2
3
4
I ~~will~~ hereby kindly ask you on enclosed copy for sake, that the following goods have been taken out of the free-warehouse the 11/11/51 according to delivery-note no. 47.138:

The result being of course that the custom officer only gives a statement for that particular delivery-note.

Then over to the pleases.

I have got your book and it will be sent by separate post to-morrow morning.

Nothing of any interest at the auction.
(auction?).

It is raining like Hell and a bit quite in the office.

Best wishes from
John,



CALTEX OIL A/S

KØBENHAVN K · AMALIEGADE 35 · TELEFON CENTRAL 16816

LAGER:
CENTRAL 6753
SUNDBY 1122
KØBENHAVN S
PRØVESTENEN

RIGSTELEFON 106

TELEGRAM-ADRESSE
"CALTEX"
POSTKONTO
2 1 6 4 5

16. november 1951

#

Herr revisor John Harr,
Sorgenfrigatan 23,
Oslo

Refererende til personlig samtale her på kontoret beklager vi, at det tog så lang tid at få ordnet de forskellige affærer, idet det som venteligt ikke var muligt at få Toldvasenet til at give nogen bekræftelse i første instans.

Hoslagte breve no. B-1533 og B-1534, begge daterede den 12. november, er af Toldvasenet, respektive Sdr. Frihavnsgade og Aarhusgade, forsynet med påtegning om hvilke varer, der er udgået fra Frihavnens område.

Med hensyn til Toldboden i Amaliegade ønsker denne ikke at give nogen skriftlig bekræftelse, idet ingen varer er klareret ud derfra på det nævnte tidspunkt. Om fornødent kan vi tilskrive den og prøve at få en påtegning på brevet med bekræftelse heraf.

Det har ikke været muligt at opnå en sådan bekræftelse i første omgang, og for ikke at trække tiden ud yderligere sender vi Dem idag, hvad vi har pr. dato.

Det Forenede Dampskibs-Selskab har på hoslagte skrivelse bekræftet rigtigheden af det antal tromler, som er oplagt i Frihavnen i vore pakhuse, men for D.F.D.S.'s regning.

Med hensyn til Vestkraft har d'herrer Halse og C. Njar Jørgensen, som er i Esbjerg idag, lovet at få bekræftelse afsendt omgående. Hvis den når at komme med middagsposten, skal vi vedlægge den denne skrivelse.

Optællingen af kilo og emballageantal i Frihavnen og på Prøvestenen er tilsendt bragt og afkonfereret; man er ved at maskinskrive optællingerne, af hvilke De vil få tilsendt en kopi.

Jeg skal sørge for, at der bliver lagt kroner 100,00 op til Mr. Hersee på hotel d'Angleterre; ideovrigt skal jeg også huske at få ham ud på Carlsberg, som han var interesseret i.

Med venlig hilsen.

Bilag
BB-1B

Dear Derek.

I return this letter to you,
just for your information.

I thought at once of the story
to be told about the man missing
some parts to his Ford.

A proper letter will be sent
you in London in about 3 weeks
time to give you the dope about
"the rubber frogness." I expect
by that time to have cleared
enough to get a better picture
about the situation here.

Thank you for the post card
received this morning.

Kind regards from
Guthrie and myself.

Yours
John.

The August, 1953 Firm Staff Training School

By W. H. MORISON

(Chicago Office)

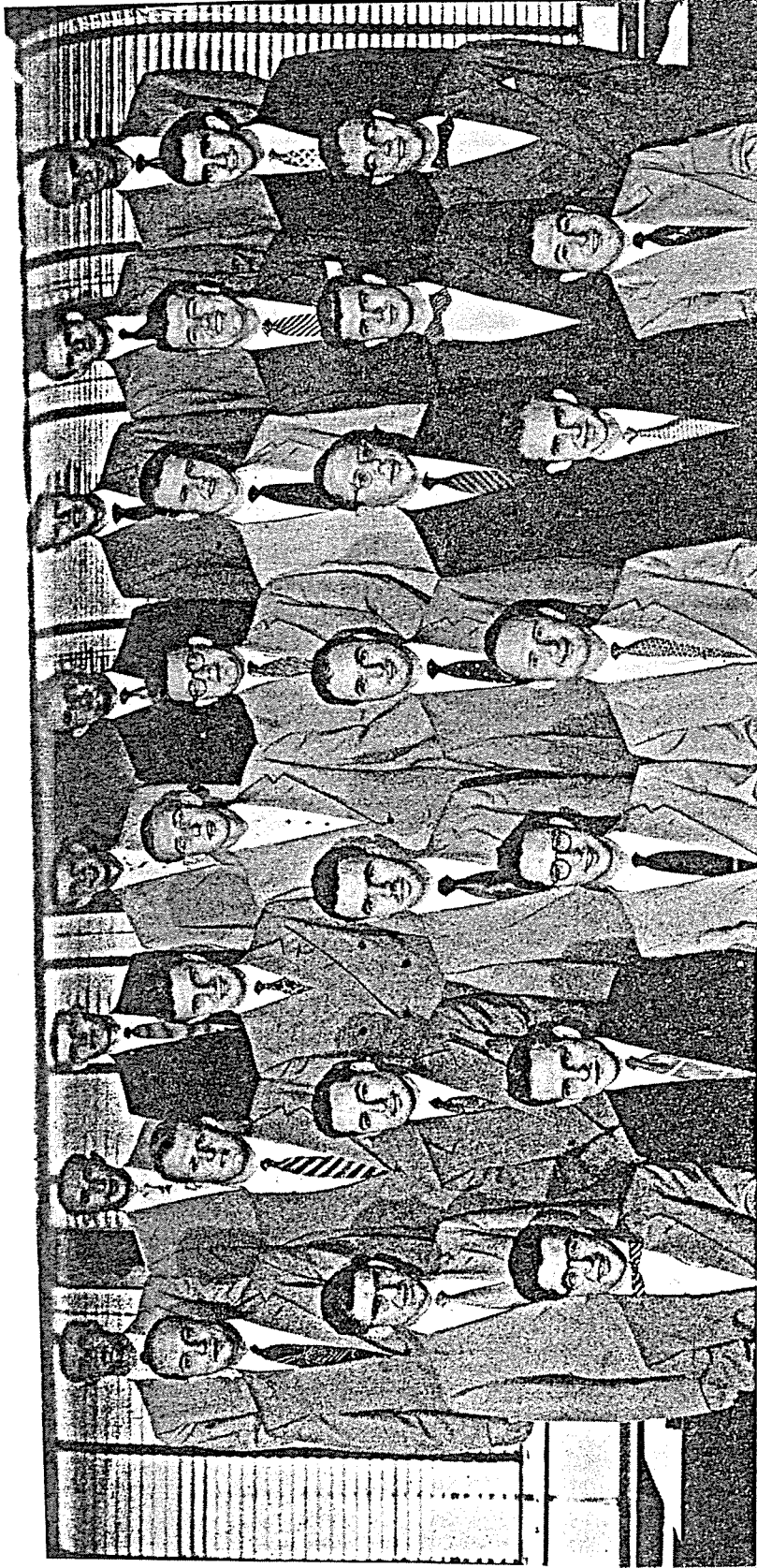
The twentieth Staff Training School was held in Chicago from August 17 to September 4, 1953. Facilities of Northwestern University (Chicago campus) were again used. Lectures to the entire group were given in Thorne Hall Auditorium, and classrooms in Wieboldt Hall were used for the six sections into which the students were divided. In addition, Abbott Hall was "home" for the men during their three-week-stay.

All offices were represented at the school except the Washington, D. C. and Mexico City offices. There were also four men attending from foreign countries: Messrs. Harr and Tenz from the Paris office of Arthur Andersen, Turquand, Youngs & Co., and Messrs. Cruz and Valdes from the Havana office of our affiliates, Salas Y Gutierrez Gamoneda. Mr. Tenz will spend the forthcoming year in our Chicago office, and Messrs. Harr and Cruz will be assigned to our New York office.

The familiar XYZ Corporation practice set was again subjected to an intensive audit by the students. Arthur Andersen & Co. audit objectives and procedures, accounting policies, working-paper techniques, etc., were first presented by the faculty in discussions at Thorne Hall and then applied by the men to the practice set. After each problem of the set was reviewed by administrative assistants, a critique was held in each section and suggested solutions given to the students for comparison with their working papers. Interspersed with the work on the practice set were talks on the history and organization of the Firm, personnel and other policies, etc.

The students and faculty are to be commended for their work despite a record-breaking heat wave which engulfed Chicago during two of the three weeks the school was in session. In fact, it was so hot that it is reported that Mr. K. M. Montgomery attended a night ball game between the Chicago White Sox and New York Yankees in shirtsleeves. That's "proof positive" that it was hot.

The tension of the three-week-grind was relieved by the Firm banquet held the night of September 4 at The Union League Club.



THE AUGUST 1953 HOME OFFICE TRAINING SCHOOL—SECTION 5

Front Row (left to right): W. P. Gellerman, New York; K. E. Bunday, Omaha; J. H. Kirkpatrick, Chicago; J. N. Drew, Seattle; R. R. Sandberg, Boston; D. D. Christy, Los Angeles.
Second Row: H. E. Campbell, Chicago; R. F. Henderson, San Francisco; H. T. Newlands, New York; J. E. Soard, New York; H. C. Aycock, Atlanta; E. A. Sander Cleveland; F. D. Cruz, Havana.
Third Row: P. D. Carson, Jr., Minneapolis; K. J. Kaeser, New York; K. F. Anderson, Chicago; R. L. Vittingl, Chicago; J. H. Kennedy, Atlanta; R. T. Harrell Kansas City; R. Marshall, New York; R. B. Sherman, Philadelphia.
Back Row: T. A. Trainor, New York; M. W. Cox, St. Louis; D. J. Wacker, Chicago; R. Rude, Dallas; G. E. Lohmuller, Los Angeles; D. Van Slooten, Los Angeles; J. C. C. Hurr, Paris; K. R. Schneider, Houston.

THE ARTHUR ANDERSEN CHRONICLE

We are pleased to have Anne Mackin and Margaret Price as new members of our oil and gas department.

We also extend a cordial welcome to the following new members of our office staff: Neal Bane, Alice Campbell, Frances Delahaut, Howard Fallon, Catherine Gandolfo, Margaret McNeil, Marjorie Prinz, Angela Rozevicius and Helen Zasinski.

We will miss Byron Menides, who was transferred to our Paris office and David Millison, who was transferred to our Seattle office.

WEDDINGS

Miss Virginia M. Keane and Francis Hopkins on April 28.

Miss Elizabeth Gaffney and Maurice Heffernan on May 26.

BIRTHS

To Mr. and Mrs. Jerry Tobin, a son, Richard, on June 11.

To Mr. and Mrs. Charles Fish, a daughter, Melissa Joy, on June 14.

To Mr. and Mrs. Harvey Brandsness, a son, James Bryan, on June 26.

To Mr. and Mrs. Charles Abbott, a son, Charles G. Jr., on July 3.

To Mr. and Mrs. John McKendry, a son, Douglas John, on July 5.

To Mr. and Mrs. H. Wayne Wells, a son, Jeffrey, on July 16.

OMAHA

We welcome Jack Hartnett, Jr., Raymond Kobs, and Joseph McQuillan as new assistants on our staff. Jack and Ray attended the July Home Office Staff Training School, and Joe attended the school in August.

Dean L. Busching, manager, has been elected treasurer of the Nebraska Society of Certified Public Accountants for 1956-1957.

Traveling with two former classmates from the University of Iowa, Jack McBride, audit senior, recently returned from an eight-week trip through Northern Africa, the Middle East, and Europe. Jack reports that he had a very fascinating and educational vacation.

Miss Shirlee Van Scoy is our new tax secretary and statistical typist, and we are happy to have her as a part of our office force.

BIRTHS

To Mr. and Mrs. L. C. Barnes, a daughter, Becky Lynn, on August 13.

PARIS

We are pleased to announce the promotion of Johann Harr to manager as of July 1. Johann joined our Paris office in September, 1952 and is now handling our engagements in Norway and Denmark.

Recent visitors included Mr. K. M. Montgomery and Mr. W. D. Sprague of New York; Mr. W. J. Nettles of Atlanta; Professor Bernhard C. Lemke of Michigan State University; Mr. Ronnie Sumner formerly of the Paris office who is now a partner in Cooper Bros. London; Ronald Flores from the Chicago office who is on military service in Europe and is stationed at Orléans; Messrs. Fischer, Beck, Wischermann and Dr. Ranké of Kontinentale Treuhandgesellschaft, our affiliates in Germany.

PETER JENSEN

AFDELINGER I AALBORG AARHUS HASLEV NØRRE AABY RUDKØBING SVENDBORG SØNDERBORG

GRUNDLAGT 1897

Telegram-Adresse: Ostjensen

Bankforb.: Privatbanken

Telefon: Rigstelefon 169

Eva 9540

Postkonto 4176

Scandiagade 8

KØBENHAVN SV

23. august 1956.

hr. revisor JOHAN C.C. HARR
Hölen Postkontor
Hölen
Norge.

Kære hr. Harr!

Vi er nu saa nogenlunde ved at kunne skimte, hvorledes det endelige bogholderi skal føres for vore 2 firmaer her i landet, og hr. KRUGER og hr. KJÆRBO er i disse dage ved at sende balancen for juli maaned til Amerika. - Herefter skulle der være nogen tid til at gaa i detaljer, dels med indarbejdelse af et costsystem, og dels med et statistiksystem vedrørende vort salg. - Det er min opfattelse, at det ville være fornuftigt, om vi fik en drøftelse om disse spørgsmål samt om, hvad der ellers maatte være fra hr. KRUGER's side, og jeg vil derfor gerne høre, hvordan Deres planer ligger for fremtiden, og hvornaar De kommer til CALTEX.

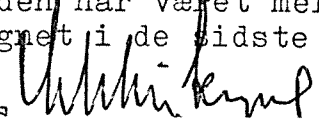
Det er mit haab, at vort fremtidige samarbejde med ARTHUR ANDERSEN maa gaa gennem Dem, idet vi jo har haft forskellige af de yngre medarbejdere, der - deres gode vilje og arbejde til trods - alligevel indvirkede paa vort bogholderipersonale, saa de blev nervøse og følte sig utrygge.

Frk. RASMUSSEN er, som De maaske ved, paa sygeorlov, og desværre sætter jeg et stort spørgsmaaltegn ved, om hun bliver saa rask, at hun kan vende tilbage til sit arbejde. - Hr. CHRISTIANSEN er paa ferie og vender efter denne ikke tilbage til os mere. I bebyndelsen vil vi nok komme til at savne hans erfaring, men jeg tror, at baade hr. KRUGER og hr. KJÆRBO nu er saa meget inde i det daglige arbejde, at det vil kunne gaa normalt.

Jeg haaber, at vejret ved Oslo-fjorden har været mere tiltalende end her, hvor det har regnet i de sidste 3 uger.

Venlig hilsen

A. V. Kierkegaard



Oslo, 30. august, 1956.

Direktør A. K. Kierkegaard,
Peter Jensen A/S,
Scandiagade 8,
København S.V.

Kjære herr Kierkegaard,

Mange takk for Deres hyggelige brev av 23. august d.å. Jeg reiser en tur til Paris en gang i løpet av de første to uker i september og vil da benytte anledningen til å stoppe i København - enten på opptur eller på nedtur.

Jeg har foreløbig planlagt å begynne revisjonen i Danmark - både for Deres selskaper og for Caltex - en av de aller første dage av oktober, men vi kan jo diskutere dette nærmere når vi sees om en uke eller to.

Med vennlig hilsen

John H. Hart.

KRAFT FOODS INTERNATIONAL A/S

CABLES: KRAFTCO - TELEX: 2457 - TELEPHONE: EVA 9540

12. FREDERIKSHOLMS HAVNEVEJ

COPENHAGEN SV - DENMARK

1. december 1956.

Hr. revisor Johan C.C. Harr
Fritjof Nansens Plads 4
Oslo.

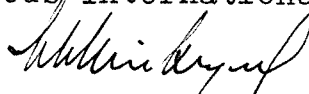
Vi havde i gaar hele dagen besøg af hr. Ø. Moan, som De havde foreslaaet som emne til den ledige comptrollerstilling.

Baseret paa de ansøgninger, vi har haft hidtil, er hans kvalifikationer efter vor opfattelse (Hr. Krugers og min) saa langt de bedste, og vi nærer da overhovedet ingen tvivl om, at han er kvalificeret til jobbet. Hans væsen bærer rent umiddelbart præg af en personlighed, og jeg tror at kunne sige, vi er naaet til en forstaaelse, der vil resultere i, at hr. Moan paatager sig jobbet, forudsat at begge parter er tilfredse med prøvetiden.

Personligt har jeg kun én betænkelighed, og det er, at hr. Moan er nordmand og derfor ikke kan tale dansk i hvert fald ikke i de første maaneder; men jeg er senere kommet til den erkendelse, at vi bør se bort fra denne ting, saafremt hr. Moans menneskelige egenskaber saasom retlinethed, omgængelighed, energi og frem for alt vilje til at samarbejde er tilstede. Jeg har for disse egenskabers vedkommende lagt vægt paa Deres udtalelser, og jeg vil gerne bede Dem om endnu en gang at gennemtænke problemet: Er hr. Moan i stand til at arbejde sammen med de mennesker, der sidder paa de forskellige afdelingslederes plads, og som De kender?

Vi skal ikke have mere papir end højst nødvendigt, og hører jeg ikke fra Dem, saa gaar jeg ud fra, at De har overvejet ovennævnte og ikke ønsker at give yderligere kommentarer. - Samarbejdet med revisionen fra Arthur Andersen & Co. er der vist ikke nogen fare for ikke skal blive perfekt, da hr. Moan synes at være dus med amerikansk regnskabsteknik.

Med venlig hilsen
Kraft Foods International A/S



A.K. Kierkegaard

AKK/IM

OIVIND MOEN

Akhus 6.12.56

Kjære Johan!
Som du nok har jeg vært i København
og sett på lokaliteten. Jeg fikk et
meget godt inntrykk av det hele
og ikke minst av Kerkgaard.
Det er et meget interessant job,
men jeg gjør meg ingen illusjoner
det kommer til å bli hårdt
arbeid og ingen 8 timers dag.
Hovover, I shall do a little
more than my best - and
I'll make it or break my
neck over it!!

i meget interesse

Is. Men er den

Det er mye som behøver forbedres og det
kommer å bli nok av innbrotte
arbeidsoppgaver. Men det er aldri
nåen som er så av hårdt arbeid,
og du er vel den første til å
vite det Johan.

Takk skal du ha for dine rekommendasjoner!
Jeg gleder meg til å
ta fatt og gleder meg til et
fortsett samarbeid med deg!
Jeg ønsker med allerbeste ønske
men kommer til Oslo bli jell og
hoper jeg kan treffe deg da.
All the best Johan

26. mars 1957.

Direktør A.K. Kierkegaard og Frue,
Vintervei 18,
Charlottenlund,
Kjøbenhavn.

Kjære Herr og Fru Kierkegaard,

Tusen takk for det riktig hyggelige "brev" til vår unge sønn. Håndkledet er i stadig bruk så bare en bitte liten nese titter frem under hetten.

Det påstås at gutten, som skal hete Morten Christian, ligner sin far. Hvorvidt det er de utstående ører eller det at han sover 20 av døgnets timer som gjør det, skal være usagt.

Med de beste hilsner fra min hustru og meg,

Deres



1957

ARTHUR ANDERSEN & CO. OFFICES

BELGIUM—	
BRUSSELS	66 Boulevard de l'Imperatrice
BRAZIL—	
RIO DE JANEIRO	Rua Uruguayana 55 — 7°
SANTOS	Rua do Commercio 25
SÃO PAULO	Rua Sao Bento 181 — 6°
ENGLAND—	
LONDON, E.C. 2	Roman House, Cripplegate Buildings
FRANCE—	
PARIS 16	46, Avenue Victor-Hugo
ITALY—	
MILAN	5 Via Manzoni
MEXICO—	
MEXICO CITY 6, D.F.	Paseo de la Reforma 76
NORWAY—	
OSLO	Frithjof Nansens Pläss 4 VII
PUERTO RICO—	
SAN JUAN, P. 23	1600 Ponce de León Avenue
UNITED STATES—	
ATLANTA 3	William-Oliver Building
BOSTON 8	294 Washington Street
CHICAGO 3	120 South LaSalle Street
CINCINNATI 2	602 First National Bank Building
CLEVELAND 14	500 National City Bank Building
DALLAS 1	720 Corrigan Tower
DENVER 2	Mile High Center
DETROIT 26	2646 Penobscot Building
HOUSTON 2	1700 Bank of Southwest Building
KANSAS CITY 5	21 West 10th Street
LOS ANGELES 17	612 South Flower Street
MILWAUKEE 3	231 West Wisconsin Avenue
MINNEAPOLIS 2	920 Northwestern Bank Building
NEW YORK 4	67 Broad Street
OKLAHOMA CITY 2	201 Fidelity National Bank Building
OMAHA 2	216 Aquila Court
PHILADELPHIA 3	1617 Pennsylvania Boulevard
PITTSBURGH 19	519 Grant Building
ST. LOUIS 1	1755 Railway Exchange Building
SAN FRANCISCO 8	600 California Street
SEATTLE 4	1410 Dexter Horton Building
WASHINGTON 5, D.C.	777-14th Street, N.W.
HOME OFFICE—	
CHICAGO 3	120 South LaSalle Street

PARIS

OSLO

MR. RALPH WALLER

NOVEMBER 21, 1959

STANDARD ELECTRIC A/S, DENMARK

I received your letter late in the evening of November 18 and went early next morning (Thursday) out to the subject company.

A had a conversation for about an hour and a half with the controller, Mr. Rojahn, who by the way happens to be a Norwegian. I was also introduced to the managing director, Mr. Christensen, a Dane.

Mr. Rojahn was a very pleasing person who promised to help us in any way they could in our review and who - I am sure - also will endeavor to do so.

It was arranged that I should return next Tuesday morning, November 24. The controller would in the meantime collect any and all forms of internal charts of organization, accounting instructions, etc. which could be useful to us. He will also call the local auditor and arrange a meeting on Wednesday or Thursday next.

As soon as I get into the matter a little I will call you in Paris - presumably after my conversation with the local auditor.

JOHAN C. HARR

January 26, 1960

Dear Dick,

I remember you happened to mention that "On the Beach" was sold out from the publisher in London. My regular book store here in Oslo had a copy left, so I hope you will allow me to send it to you.

Inside the jacket is a list of all his publications. I have marked those I like the best. Though N.S. may not be a great poet, I have certainly found his books very enjoyable. Hope you do the same.

Very truly,

A handwritten signature, possibly 'J. S.', written in dark ink. The signature is stylized and somewhat abstract, with a prominent vertical stroke and a horizontal base.

Mr. Richard T. Stearns, Chief Accountant,
Hertz American Express International, Ltd.,
218, S. Wabash Avenue,
Chicago 4, Illinois, U. S. A.

**Den statsautoriserte revisors
opplæring av og arbeidsinstrukser
til revisorassistentene.**

Foredrag av
statsautorisert revisor
JOHAN C. C. HARR,
ARTHUR ANDERSEN & CO.

Holdt ved
Kongress av Norges
Statsautoriserte Revisorer,
Gjøvik Strandhotell
23. november 1961.

ARTHUR ANDERSEN & CO.

REVISIONSAKTIESELSKAB

KØBENHAVN

GEVINST- OG TÆRSKONTO FRA SELSKABETS STIFTELSE

DEM 21. AUGUST 1962 TIL 31. MARTS 1963

HONORARINDTÆGTER

Kr. 57,900

UDGIFTER:

Sager	Kr. 36,619	
Etableringsomkostninger	652	
Kontormaterialer	1,708	
Oplæringsudgifter	1,122	
Kontingenter og andre professionelle udgifter	827	
Diverse	1,173	42,101

Nettofortjensete før indkomstskatter

Kr. 15,799

Ovenstående gevinst- og tabskonto er i overensstemmelse med selskabets bogføring, som jeg har revideret.

C. D. McDaniel

C. D. McDaniel

ARTHUR ANDERSEN & CO.
REVISIONSAKTIESELSKAB

KØBENHAVN

STATUS PR. 31. MARTS 1953

AKTIVER

Kaasebeholdning	Kr. 179
Indestående i bank	15,730
Associerede selskaber	<u>9,890</u>
	Kr. 25,799

PASSIVER

Aktiekapital	Kr. 10,000
Årets overskud før indkomstskatter	<u>15,799</u>
	Kr. 25,799

Overstående status er i overensstemmelse
med selskabets bogføring, som jeg har
revideret.

C. D. McDaniel

C. D. McDaniel

As the duly elected auditor of Arthur Andersen & Co. Revisionsaktieselskab I have audited the profit and loss account of the company from the date of inception August 21, 1962 to the end of the first fiscal year March 31, 1963 as well as the company's balance sheet as of March 31, 1963.

The company's statements shows a net profit for the fiscal year ended March 31, 1963 of Kr. 15,799 before deduction of income taxes for the year.

In the company's accounts is expensed the purchase price Kr. 500 for shares in Revisorenes Hus A/S - nominal value Kr. 500.

I have certified the company's statements as follows:

"Ovenstående status er i overensstemmelse med selskabets bogføring som jeg har revideret"; and

"Ovenstående gevinst- og tabskonto er i overensstemmelse med selskabets bogføring som jeg har revideret".

With reference to the Danish corporation act, paragraph 52 and 54, I can report:

that I have the recognition as described by the law,
that during the audit I have received all the information requested
in order to be able to certify to the accounts,
that in my opinion the statements are prepared pursuant to the
provisions of the pertinent laws and regulations.

C. D. McDaniel

C. D. McDaniel

Forlagt bogføreren:
[Handwritten signatures]

År 1963, den 15. august afholdtes bestyrelsesmøde i selskabet på landsretssagfører Cai Starck-Sørensens kontor, Rådhuspladsen 16, København V.

Til stede var samtlige bestyrelsens medlemmer.

Endvidere deltog statsaut. revisor Johan C.C. Harr i mødet.

Det reviderede regnskab for perioden 21. august 1962 - 31. marts 1963 samt status pr. 31. marts 1963 blev forelagt, og bestyrelsen vedtog at indstille dette til generalforsamlingens godkendelse.

Endvidere forelagdes revisionsprotokollen for samme periode, der blev oplæst, godkendt og underskrevet af bestyrelsens medlemmer.

Bestyrelsesmødet hævet.

År 1963, den 15. august afholdtes ordinær generalforsamling i selskabet på landsretssagfører Cai Starck-Sørensens kontor, Rådhuspladsen 16, København V.

Til stede var samtlige bestyrelsens medlemmer. Endvidere deltog statsaut. revisor Johan C.C. Harr i mødet.

Til dirigent valgtes landsretssagfører Cai Starck-Sørensen. Dirigenten konstaterede, at hele selskabets aktiekapital:

Arthur Andersen & Co., Chicago,	Kr. 8.500
statsaut. revisor Arne From Petersen	" 500
statsaut. revisor Kai H. Vilner	" 500
landsretssagf. Cai Starck-Sørensen	" 500
<u>ialt kr. 10.000</u>	

var repræsenteret, idet statsaut. revisor Johan C.C. Harr

ifølge fuldmagt af 1. juli 1963 fra Arthur Andersen & Co., Chicago, var bemyndiget til at repræsentere dette selskab på generalforsamlingen.

Dirigenten oplæste dagsordenen:

1. bestyrelsens beretning om selskabets virksomhed i det forløbne år,
2. fremlæggelse af årsregnskabet til godkendelse og beslutning om overskudets fordeling,
3. eventuelle forslag fra bestyrelse eller aktionærer,
4. valg til bestyrelsen,
5. valg af revisor,
6. eventuelt.

ad dagsordenens pkt. 1.

Landsretssagfører Cai Starck-Sørensen aflagde beretning om selskabets virksomhed i det forløbne år.

ad dagsordenens pkt. 2.

Det reviderede driftsregnskab for perioden 21. august 1962 - 31. marts 1963 med status pr. 31. marts 1963 blev forelagt af landsretssagfører Cai Starck-Sørensen. Generalforsamlingen godkendte regnskabet, meddelte bestyrelsen decharge og vedtog, at årets overskud, kr. 15.799,00, skal anvendes således:

Henlæggelse til lovassigereservefond	kr. 2.500,00
Henlæggelse til ekstra reservefond	kr. 7.500,00
Overførsel til næste år	kr. 5.799,00
	<hr/>
	kr. 15.799,00

Dirigenten meddelte regnskabet påtegning og generalforsamlingens godkendelse.

ad dagsordenens pkt. 3.

Der forelå ingen forslag til behandling under dette punkt på dagsordenen.

ad dagsordenens pkt. 4.

Den sålede bestyrelse genvalgte.

ad dagsordenens pkt. 5.

Til revisor valgtes Mr. Peter Richardson, London.

ad dagsordenens pkt. 6.

Da ingen ønskede ordet under dette punkt på dagsordenen, hævedes generalforsamlingen.

Som dirigent:

o/alj/aaa

Den 17. december 1964

A/S RIALTOKOMPLEKSET

Rådhuspladsen 16

V.

Vedrørende lokalerne Falkonerallé 3

Som tidligere meddelt Dem har jeg fremlejet lokalerne i Falkonerallé 3 til ARTHUR ANDERSEN & CO. A/S, der er et internationalt revisionsfirma med 62 afdelinger fordelt over hele verden.

ARTHUR ANDERSEN & CO. A/S ønsker som tidligere telefonisk meddelt at foretage visse ændringer af lejlighederne, hvilke ændringer det nævnte selskab selv betaler.

Døren imellem de to lejemål bliver ikke blandet, men vil blot blive lukket, idet jeg opsætter et par hylder på min side, til hvilken døren lukker.

Ændringerne omfatter følgende:

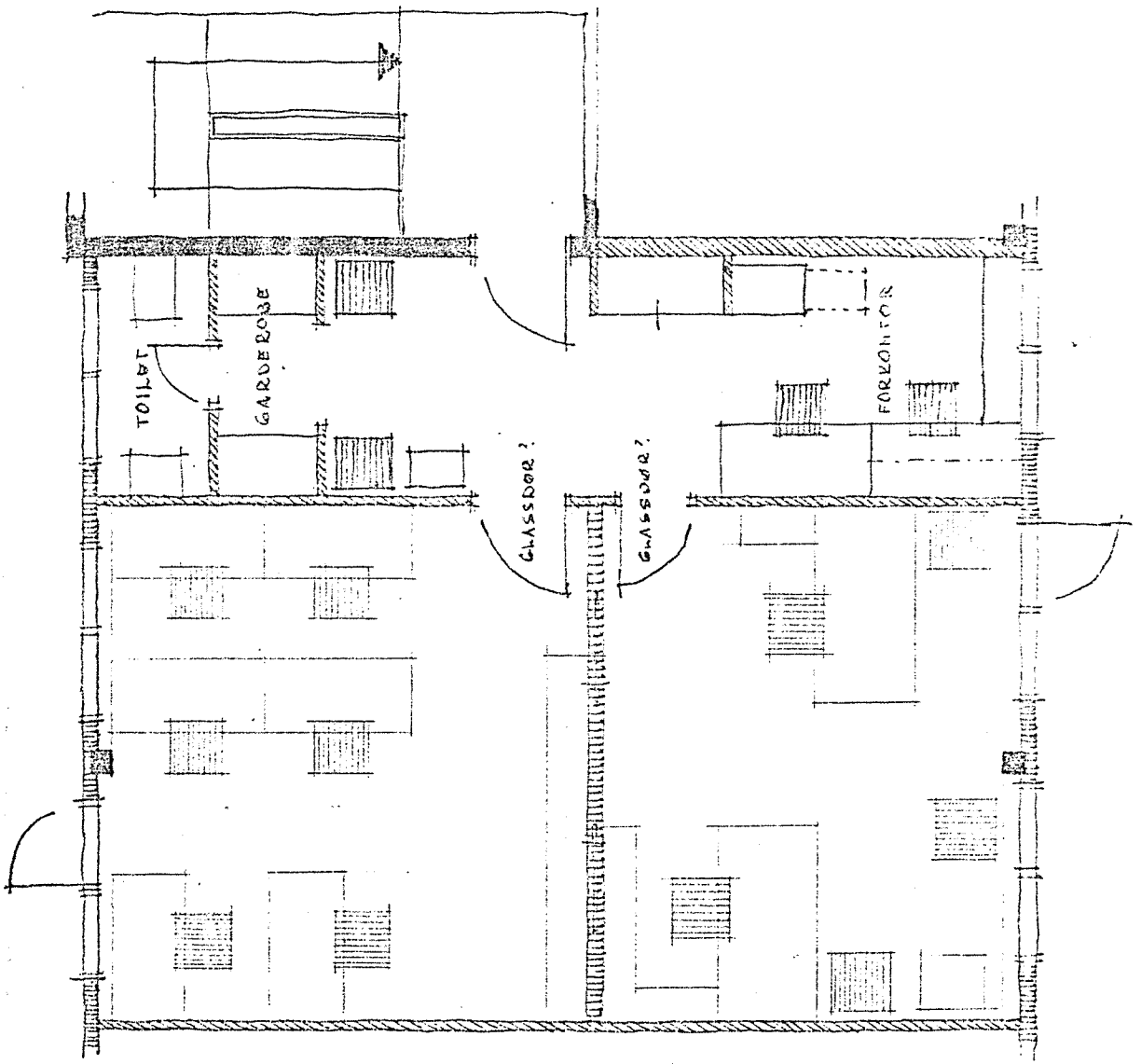
1. Blanding af dobbelt skydedør mellem de to store kontorer.
2. Sammenlægning af køkken med anretterværelse og forstue, idet dog de to vægstykker med mellemliggende skab i anretterværelset bevares.
3. Nedtagelse af køkkenelementer og køkkenskabe på nær et overskab med 6 rum, herunder tilpropning af vandinstallationen, der ikke går videre op til overliggende etager.
4. Flytning af radiator i forstue til vægstykket bag indgangsdøren
5. Retablering af gulv og loft de steder, hvor de to små vægstykker er fjernet.
6. Isætning af "ARTHUR ANDERSEN-dør", hvilket dog først vil finde sted om nogle måneder, idet en dør fra Oslo med tilsvarende dimensioner som den nuværende dør ønskes anvendt efter flytning af Oslo-kontoret til større lokaler i Oslo.

ARTHUR ANDERSEN & CO. A/S benytter de håndværkere, der har deltaget i byggeriet, idet der for murerarbejdets vedkommende dog benyttes den murermester, der har ombygget mine lokaler, ligesom snedkermester Møller Hansen træder i stedet for den snedker der har deltaget i byggeriet. De nævnte arbejder er uanset ovennævnte opremsning af et uvæsentligt omfang, og arbejdet ventes derfor tilendebragt i løbet af få dage.

Med hensyn til retablering kan jeg gå ind på Deres forslag om, at retablering af en eller to af de små vægflanker med tilhørende døre mellem henholdsvis forstue og anretterværelse samt anretterværelse og køkken samt retablering af vandinstallationer i køkken skal finde sted ved min opgivelse af lejemålet, såfremt den nye lejer ytrer ønske derom, medens selskabet i modsat fald ikke vil gøre retableringspligt gældende. Der bortses derfor for retableringspligt for såvel køleskab som elektrisk komfur, hvorved bemærkes, at disse to dele nedtages af og anvendes af ejendomsselskabet.

Med hensyn til yderdøren vil ARTHUR ANDERSEN & CO. A/S selv sagt påtage sig at retablere ved sin fraflytning, hvorved det forudsættes, at den nuværende yderdør opmagasineres indtil det nævnte selskabs eventuelle fraflytning.

Med venlig hilsen



INTEROFFICE COMMUNICATION

MOTTAGET 31 DEK 1964

TO KØBENHAVN

OFFICE FROM OSLO

OFFICE

FOR HERR ARNE FROM PETERSEN DATE 30. desember 1964.

SUBJECT: ANNOUNCEMENTS

CIRCULATE TO:	NOTED
SPECIFIC FILING INSTRUCTIONS <i>This will be returned if not filled in.</i>	
ALSO CHECK (V) OR WRITE IN COMPANY OR OTHER FILING NAME	

ACKNOWLEDGMENT COPY RETURNED

BY _____

Vedlagt oversendes en bunke announcements i forbindelse med flytningen. Direkte meddelelse er sendt her fra Oslo direkte til mailing departments ved samtlige europeiske kontorer samt de viktigste i Amerika. Dessuten er sendt meddelelsen direkte til en lang rekke partnere og managere både i Europa og i Amerika. Announcement er også sendt til Beatrice Olsen for å bli tatt med i partner and manager circulating file.

JOHAN C. V. C. HARR

WE ARE PLEASED TO ANNOUNCE
THE REMOVAL OF OUR OFFICE ON JANUARY 4, 1965

TO

FALKONER ALLÉ 3

COPENHAGEN F.

TELEPHONE: GODTHÅB 7372

CABLES: ARTHANDER, COPENHAGEN

ARTHUR ANDERSEN & Co.

REVISIONSAKTIESELSKAB

GENERAL CORRESPONDENCE FILE COPY

TO NEW YORK OFFICE FROM OSLO OFFICE

MR. H.D. KENNEDY, JR. JANUARY 26, 1965.

COLGATE - PALMOLIVE COMPANY, DENMARK

I was very pleased to receive your letter of January 18, and can assure you that we will be able to render at least the same kind of year-round service that the company now obtains from the present auditors. For your information I am enclosing three copies of a notice recently issued in connection with movement to new office quarters. I may mention that our work in Copenhagen is supervised on a daily basis by Mr. Arne From Petersen, a Danish Certified Public Accountant for several years and promoted to manager with us last June 30. We have at present three staffmen permanently domiciled in Copenhagen and this group will be extended to four or five during the summer of 1965. Our present half-day secretary will in the very near future be replaced by a full-time girl.

I may further add that we at present are serving as local auditors for several U.S. subsidiaries (as well as local clients). The U.S. subsidiaries include ITT, Caltex, Kraft and Hertz.

Needless to say, we appreciate very much your help in obtaining this - as well as any possible future - client and will be pleased to give you any further information about our operation in Scandinavia that you may require.

JOHAN C. C. HARR

c.c. Mr. Wayne E. O'Quinn, Home Office.

CIRCULATE TO:	NOTED
SPECIFIC FILING INSTRUCTIONS <i>This will be returned if not filled in</i>	
ALSO CHECK (V) OR WRITE IN COMPANY OR OTHER FILING NAME	
ACKNOWLEDGMENT COPY SENT <input type="checkbox"/>	

NORWAY— OCT 65
OSLO

X We were all very pleased to move into new and spacious office quarters in the exclusive Elkem Building. Behind the famous double doors is a relatively small, but representative office of the Firm.

A cordial welcome is extended to the following new staffmen in Oslo: Jan L. Stub, Morten Drake, Petter Gran; and in Copenhagen: Jørgen Ladefoged, John Andersen.

We send our best wishes to Michael F. Julien who returned to England to continue his professional career in his own country.

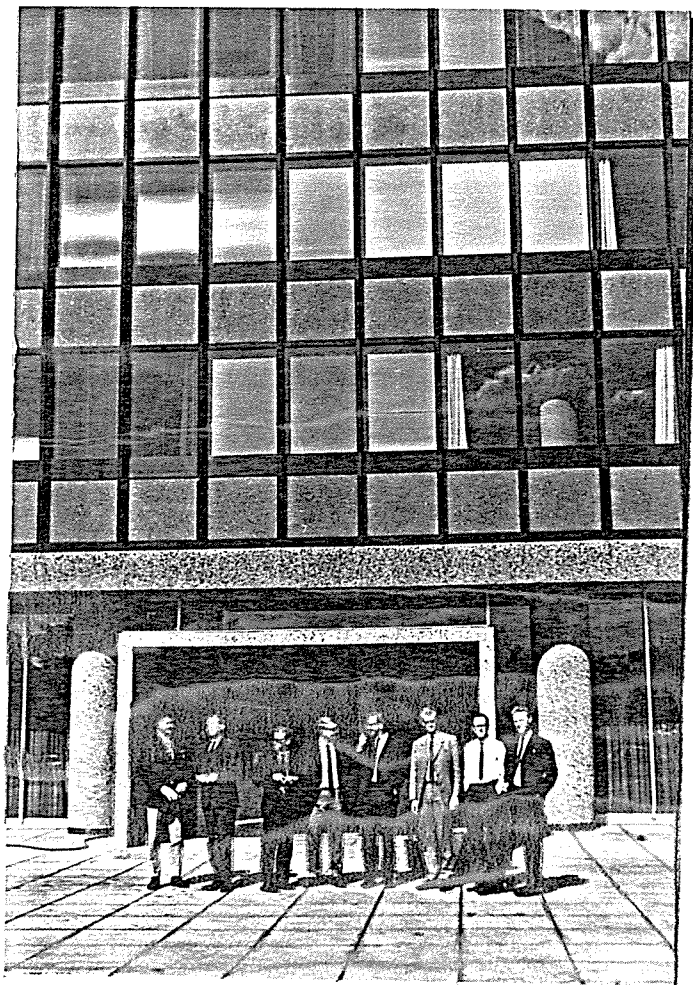
Our best wishes go with Erik Persson in his new position.

Det gledet oss alle å flytte inn i nye og rommelige kontorer i det eksklusive Elkem-huset. Bak den kjente dobbeltdør er et forholdsvis mindre, men representativt kontor av vårt selskap.

Et oppriktig "velkommen" ønskes våre følgende nye assistenter i Oslo: Jan L. Stub, Morten Drake, Petter Gran, og i København: Jørgen Ladefoged, John Andersen.

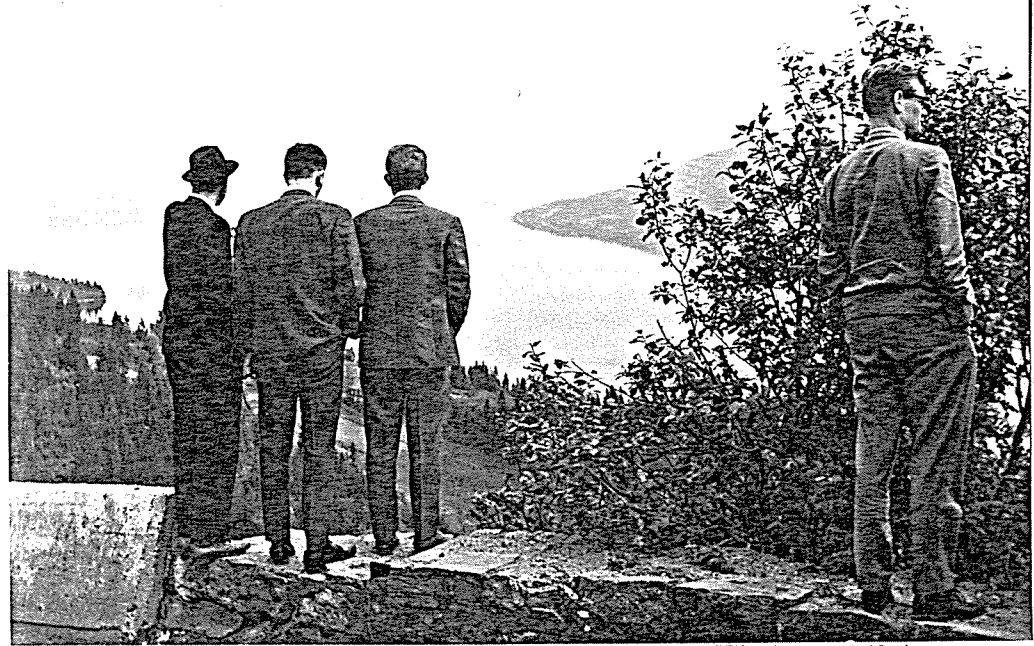
Vi sender våre beste ønsker til Michael F. Julien som returnerte til England for å fortsette sin karriere som revisor i sitt eget land.

Våre beste ønsker går til Erik Persson i hans nye stilling.





1966
Cph/OSL
Training
meeting



And
a
nice
event
at
your
new
house

INTEROFFICE COMMUNICATION

CIRCULATE TO:	NOTED
SPECIFIC FILING INSTRUCTIONS <i>This will be returned if not filled in.</i>	
ALSO CHECK (✓) OR WRITE IN COMPANY OR OTHER FILING NAME	

TO KØBENHAVN OFFICE FROM OSLO OFFICE

FOR HERR ARNE FROM PETERSEN DATE 7. juni 1966.

SUBJECT: LEIEMÅL RIALTOKOMPLEKSET

ACKNOWLEDGMENT COPY RETURNED
BY _____

Ditt brev av 3. juni er gledelige nyheter, selv om vi nå hadde regnet med det. Jeg har følgende kommentarer til dine forskjellige punkter:

1. Hvis vi kan få 10 års uoppsigelighet fra eierens side vil dette selvfølgelig være en fordel, men jeg tror ikke vi behøver å insistere på dette, da vi vel etter all sannsynlighet vil utvokse også disse nye kontorer innenfor utgangen av 1974 (vel 8 år frem). Ikke under noen omstendighet burde vi binde oss selv for en periode lenger enn høyst nødvendig og ikke under noen omstendighet utover 1. januar 1975.
2. Jeg er helt enig i ditt synspunkt angående pristallsreguleringen (Rialtokompleksets brev punkt 5), og vil foreslå at du forsøker å få istand en ordning som nevnt i ditt brev.
3. Jeg har ingen kommentarer til punkt 7, og regner med at du her vil få istand en overenskomst som svarer til en vanlig kontrakt i København.
4. Det synes meg noe stivt at vi skal betale husleie og varmedeposium 3 måneder før innflytningsdagen og også at det skal være nødvendig å betale et depositum på et halvt års leie i tillegg til forskuddsbetaling av leien hvert kvartal. På den annen side, hvis dette er nødvendig for å få lokalene, så har vi intet valg.

Jeg går ut fra at vi kan få flyttet over vår Arthur Andersen-dør til de nye kontorer, og du bør overveie om vi -- nå som leiere direkte fra Rialtokomplekset -- bør innta en kommentar i kontrakten angående dette forhold. Det er i hvert fall helt sikkert at vi kan ikke ha kontorene uten døren, og

INTEROFFICE COMMUNICATION

- 2 -

vi må også være sikker på at ikke en ny bestyrelse i Rialto-
komplekset nekter oss å beholde døren om tre eller fire år,
f.eks.


JOHAN C. C. HARR

INTEROFFICE COMMUNICATION

TO KØBENHAVN OFFICE FROM OSLO OFFICE
FOR HERR ARNE FROM PETERSEN DATE 20. juni 1966.
SUBJECT: ANNOUNCEMENTS

CIRCULATE TO:	NOTED
SPECIFIC FILING INSTRUCTIONS <i>This will be returned if not filled in.</i>	
ALSO CHECK (✓) OR WRITE IN COMPANY OR OTHER FILING NAME	

ACKNOWLEDGMENT COPY RETURNED
BY _____

Vedlagt oversendes 10 kopier av Home Office Bulletin over new partners and principals. Dette skal fordeles til samtlige ansatte ved mottagelsen, dog ikke tidligere enn onsdag 22. juni.

Jeg har vedlagt også noen spare copies for fordeling til Schaumburg-Müller og den nye assistent senere i år ved tiltredelse.

JOHAN  C. HARR

JUNE 22, 1966

TO: ALL PERSONNEL OF THE FIRM

RE: NEW PARTNERS AND PRINCIPALS TO BE
ADMITTED TO THE FIRM

We are pleased to announce that the following have been admitted to the Firm as of July 1, 1966. Messrs. Melore, Struve, Tammen, and Welby will be admitted as Participating Principals.

<u>Name</u>	<u>Office</u>	<u>Area of Special Competence</u>
Roger J. Asselman	Brussels	Tax
Sheldon I. Ausman	Milwaukee	Audit
Don G. Baker	Houston	Adm. Services
Walter S. Baker, Jr.	Houston	Audit
Fred J. Brinkman	Cleveland	Tax
Arnold H. Brown	Phoenix	Tax
Lee B. Brown	Washington, D.C.	Audit
George B. Calvert	Hartford	Audit
Francisco J. Chevez	Mexico City	Tax
Paul F. Cook	Chicago	Tax
J. A. Cruickshank	Adelaide	In Charge
William H. Curley	Boston	Office Management
John H. Curran	Los Angeles	Adm. Services
David F. A. Davidson	London	Tax
Ian Hay Davison	London	Adm. Services
William J. Dolan, Jr.	Chicago	Audit
Lloyd A. Dunn	Seattle	Audit
Donald P. Dupont	Chicago	Audit
William E. Ellingson	Chicago	Adm. Services
John L. Fairfield	Chicago	Adm. Services
Bert E. Gardner	Pittsburgh	Audit
Donald M. Gossard	Cleveland	Audit
John P. Greene	Chicago	Audit
Robert L. Grottke	Chicago	Audit
Richard J. Guiltinan	New York	Adm. Services
Johan C. C. Harr	Oslo	In Charge
G. Calvin Harris	Atlanta	Audit
Billy O. Hoskins	Dallas	Adm. Services
Reginald L. Jones	New York	Adm. Services
John J. Kavanaugh	Charlotte	Audit
Arnold F. Kemmerle	San Francisco	Tax
Joseph C. Krallinger	Philadelphia	Audit
Donald A. Krueger	Chicago	Adm. Services
David L. Kunkler	Atlanta	Audit

<u>Name</u>	<u>Office</u>	<u>Area of Special Competence</u>
John G. Laurence	London	Audit
Wallace M. Lodine	Seattle	Audit
Robert H. Lutz	Chicago	Audit
E. F. Mannix	Sydney	Tax
Thomas G. McRaven	St. Louis	Audit
Vincent A. Melore	New York	Adm. Services
J. W. Miley	New Orleans	Tax
August L. Mollenkamp	Detroit	Adm. Services
Claude Onxley	Melbourne	Adm. Services
Robert O. Palmer	Birmingham	Audit
Alan E. Peterson	Chicago	Audit
Levon C. Register	Chattanooga	Tax
Leo E. Rostermundt	Omaha	Audit
Joseph C. Ruggier	New York	Audit
Paulo A. Santi	Sao Paulo	Audit
Orville N. Smith	Atlanta	Tax
Richard L. Starkey	Chicago	Audit
Donald L. Struve	New York	Adm. Services
M. G. Tammen	Detroit	Office Management
Donald A. Tollefson	Atlanta	Audit
Thomas A. Tracy	Cleveland	Audit
L. C. Voumard	Melbourne	Tax
P. Michael Vouête	Frankfurt	Audit
Francis J. Walsh	Philadelphia	Tax
Arthur E. Welby	Home	Adm. Services-Training
Kenneth H. Wrigley	Sydney	Audit

Each of these men will continue to be associated with the office to which he is now attached except for Mr. Walter Baker, who will transfer from Houston to our new office in Johannesburg, South Africa on July 1, 1966, as Partner in Charge; Mr. Hoskins, who will transfer from Dallas to Kansas City on August 15, 1966; and Mr. Dolan, who will transfer from Chicago to South Bend as Partner in Charge of our new office to be opened there as of October 1, 1966.

THE PARTNERS

MODTAGEET 27 JUNI 1966

MIDDELTHUNS GATE 27
OSLO 3

23. juni 1966.

"Alle ansatte i
Arthur Andersen & Co. København".

Hjertelig takk for de vakre blomster og spesielt den hyggelige hilsen, som jeg ble oppriktig glad over å motta. Jeg håper at min nye stilling og ansvar vil gi meg mulighet til å kunne knytte oss alle ennu sterkere til selskapet -- en bedre forståelse og gjennomføring av "a one firm concept".

Med vennlig hilsen

Johannes G. H. Fløyd.

ARTHUR ANDERSEN & Co.

OSLO, NORWAY

July 1, 1966.

TO: ALL PERSONNEL
SUBJECT: OSLO AND COPENHAGEN

Our Copenhagen office has developed to the point where it is appropriate for it to be listed as an office of the Firm. This change in status will be incorporated in the announcement of new offices to be released by the Firm as of September 1, and, of course, all future issues of the Firm Directory and other publications will indicate this new status of the Copenhagen office. This bulletin is meant to inform you of the decision and to indicate the timing of the announcement which will be made later to the entire Firm and to our clients and friends.

I shall continue as partner in charge to carry the overall responsibility for the operations of the office in Copenhagen. Mr. Arne From Petersen will continue to be responsible for the day-by-day running of the office.

JOHAN E. C. HARR

Direktør Kjeld Jensen, FCB-Balling A/S
Direktør E. Helbeck Hansen, samme adresse
Direktør Ole Sørensen, samme adresse
Fru E. Kiillerich, A/S Bookman
Landsretssagfører J. de Coninck-Smith
Direktør Peter Petersen, Caltex Oil A/S
Regnskapssjef Arne Garly, samme adresse
Direktør E. Magtengaard, Colgate-Palmolive A/S
Direktør F. Gottlieb, samme adresse
Mr. Neil Pearson, samme adresse - *former tax client in OSLO! - now
president of C/P DK!*
Direktør Erik Reitzel, Dymo A/S
Direktør Tord Magnusson, Hertz Svenska AB
Direktør W. Ramsing, ITT Komponent
Kontorsjef J. E. Jacobsen, Kraft Foods A/S
Direktør O. Friis-Jensen, E. F. MacDonald Scandinavia
Direktør J. Aarshøj, Metro-Goldwyn-Mayer
Direktør J. Clausen-Bruun, Nordisk Formstof
Direktør J. E. Scanvenius, Standard Electric A/S
Økonomisjef Ove Andersen, samme adresse
Direktør H. Christensen, Tillieauto A/S
Mr. Arthur Boroff, controller, samme adresse
Direktør Kjeld Bundgaard, Unifos Kemi A/S
Direktør Poul Mann, Zeuthen & Aagaard A/S
Statsautorisert revisor Kai Vilmar
Landsretssagfører O. Kjeld Hansen
Landsretssagfører Cai Starck-Sørensen

WE ARE PLEASED TO ANNOUNCE THAT

JOHAN C. C. HARR

HAS BEEN ADMITTED TO PARTNERSHIP

IN OUR FIRM

ARTHUR ANDERSEN & CO.
ACCOUNTANTS AND AUDITORS

JULY 1, 1966

ELKEMHUSET, MIDDELTHUNSGATE
OSLO 3, NORWAY

MODTAGET 30 AUG. 1966

INTEROFFICE COMMUNICATION

CIRCULATE TO:	NOTED
SPECIFIC FILING INSTRUCTIONS <i>This will be returned if not filled in.</i>	
ALSO CHECK (V) OR WRITE IN COMPANY OR OTHER FILING NAME	

TO KØBENHAVN OFFICE FROM OSLO OFFICE

FOR HERR ARNE FROM PETERSEN DATE 29. august 1966.

SUBJECT: ANNOUNCEMENTS

ACKNOWLEDGMENT COPY RETURNED

BY _____

Vedlagt oversendes liste over de jeg hadde tenkt å sende announcement til angående nye kontorer. Jeg vedlegger også noen announcements for deg og kontoret i København.

Vennligst la meg høre om du har noe forslag til eventuell utvidelse eller reduksjon av vedlagte liste.

JOHAN C. C. HARR

FCB-Balling A/S, Store Regnegade 12, K. -

Direktør Kjeld Jensen
Direktør E. Helbeck Hansen
Direktør Ole Sørensen

A/S Bookman, Fiolstræde 12 I, K.-

Fru E. Kiillerich
Landsretssagfører J. de Coninck-Smith

Caltex Oil A/S, Amaliegade 35, K.-

Direktør Peter Petersen
Regnskapschef Arne Garly

Colgate-Palmolive A/S, Smedeland 9, Glostrup-

Direktør E. Magtengaard
Direktør F. Gottlieb
Mr. Neil Pearson

Dymo A/S, Strandvej 227, Skodsborg-

Direktør Erik Reitzel

Hertz Svenska AB, Birger Jarlsgatan 43, Stockholm-

Direktør Tord Magnusson

ITT Komponent, Gladsaxe Møllevej 15, Søborg-

Direktør W. Ramsing

Kraft Foods A/S, Frederiksholms Havnevej 12, S.V.-

Kontorsjef J. E. Jacobsen

E. F. MacDonald Scandinavia, Møntergade 1, K.-

Direktør O. Friis-Jensen

Metro-Goldwyn-Mayer, Gyldenløvesgade 19, V.-

Direktør J. Aarshøj

Nordisk Formstof, Falkoner Allé 7, F.-

Direktør J. Clausen-Bruun

Standard Electric A/S, Rådmandsgade 71, N.-

Direktør J. E. Scavenius
Økonomisjef Ove Andersen

Tillieauto A/S, Gasværksvej 16, V.-

Direktør H. Christensen
Mr. Arthur Boroff, Controller

Unifos Kemi A/S, Falkoner Allé 7, F.-

Direktør Kjeld Bundgaard

Zeuthen & Aagaard A/S, Esplanaden 6, K.-

Direktør Poul Mann

Dansk Petfoods, Nicolaj Plads 7, K.-

Mr. S. Parrild, Manager

Statsautoriseret revisor Kai Vilmar, Stockholmsgade 55, København
Landsretssagfører O. Kjeld Hansen, Raadhuspladsen 16, V.
Landsretssagfører Cai Starck-Sørensen, samme adresse.

July 1, 1966

TO: ALL PERSONNEL

SUBJECT: NEW OFFICES

This is to inform you that the Firm will be opening offices in Copenhagen, Johannesburg, Manchester, Baltimore, Rochester and South Bend within the next three months. The effective date for each office is as follows:

Copenhagen, Denmark -- September 1, 1966

Mr. Johan C. C. Harr, who has supervised the resident staff who have been located in Copenhagen for several years, will continue to be in charge and Mr. Arne From Petersen will be the resident manager. The Copenhagen office address is:

Arthur Andersen & Co.
Falkoner Alleé 3
Copenhagen F., Denmark

Telephone: Godthåb 7372

Johannesburg, Republic of South Africa -- July 1, 1966

Mr. Walter S. Baker, Jr. will transfer from Houston to be in charge of the office. The Johannesburg office address is:

Arthur Andersen & Co.
813 Marlborough House
Eloff Street
Johannesburg, Republic of South Africa

Telephone: 23-2374
Telex: JO 162
Answer Back Code: Arthander

Manchester, England -- July 1, 1966

Mr. James D. Hanson will transfer from London to be in charge of the office. The Manchester office address is:

Arthur Andersen & Co.
Scottish Life House
Bridge Street
Manchester 3, England

Telephone: Deansgate 4805
Telex: 66 8898
Answer Back Code: Arthander MCHR

Baltimore, Maryland -- September 1, 1966

Mr. Donald V. Kane will transfer from Indianapolis to be in charge of the office. The Baltimore office address will be:

Arthur Andersen & Co.
One Charles Center
Baltimore, Maryland 21201

Telephone: (301) 837-0840

NORWAY—
OSLO MAR 68

The Oslo office 1967 party was held on Friday, October 27, at the modern and popular Caravelle Restaurant, where we had an unforgettable evening.

This year we had the pleasure to have with us as our guest Mr. Thorbjørn Larsen, who with his 82 years still is active as a public accountant in Oslo. Mrs. Thorbjørn Larsen is a cousin of the founder of our Firm, Mr. Arthur Andersen. Unfortunately Mrs. Larsen was not able to attend our dinner due to illness.

Johan Harr gave a brief summary of the progress of our operation in Scandinavia and particularly in Oslo since this office was established 10 years ago. He emphasized also that the wives—who were present at the dinner—played an important role in our daily work and in our effort to establish and expand our practice in Oslo.

The dinner consisted of delicious Norwegian food prepared in a French manner; and afterwards we enjoyed the jenka and other forms of modern dancing.

Oslo-kontorets 1967 party ble holdt fredag, 27 oktober, på den moderne og populære restaurant Caravelle, hvor vi hadde en uforglemmelig aften

Dette året hadde vi gleden av som vår gjest å ha stats-autorisert revisor Thorbjørn Larsen, som med sine 82 år fortsatt er aktiv som revisor. Fru Thorbjørn Larsen er kusine til grunnleggeren av vårt Firma, herr Arthur Andersen. Dessverre var hun ikke i stand til å delta i vår middag på grunn av sykdom.

Johan Harr ga et kortfattet resymé av vår fremgang i Skandinavia og spesielt i Oslo siden dette kontoret ble etablert for 10 år siden. Han understreket også at hustruene—som var tilstede ved middagen—spilte en viktig rolle i vårt daglige arbeide og i våre anstrengelser med å utvide vår virksomhet i Oslo.

Middagen bestod av utmerket norsk mat tillaget på fransk måte; og etterpå gledet vi oss alle med jenka og andre moderne danser.

NORWAY—
OSLO JUN 67

Mr. Don Sneary conducted a very interesting 3-day basic course in the audit of EDP systems. All personnel from the offices in Copenhagen and Oslo participated.

We are pleased to have Tor Larsen from the New York office here in Oslo in connection with a special assignment.

CIVIC ACTIVITIES

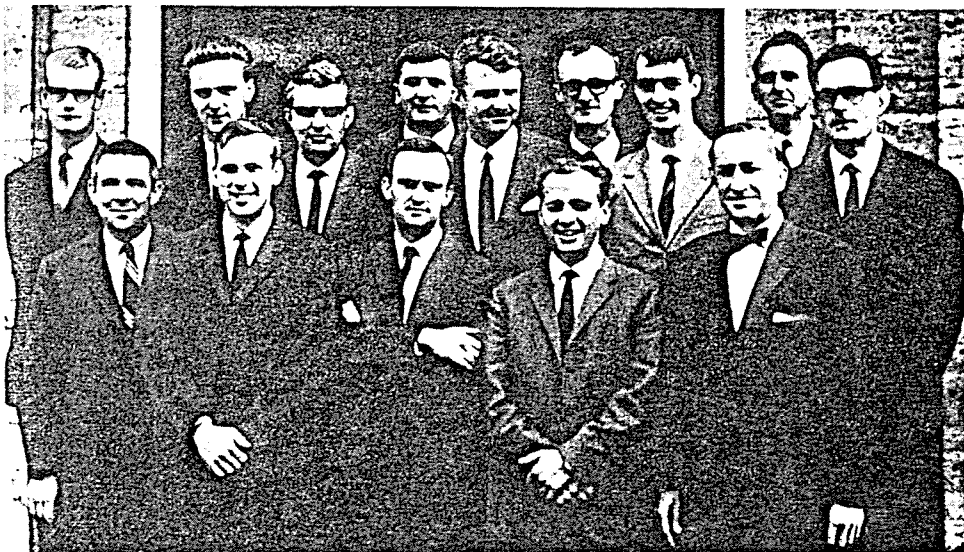
Johan C. C. Harr was, at the last general meeting of the Norwegian Association of Certified Public Accountants, reelected as member of the Board of Directors.

Mr. Don Sneary ledet et meget interessant kurs over 3 dager i grunnprinsippene for revisjon av EDB systemer. Samtlige ved kontorene i København og Oslo deltok.

Det gleder oss å ha Tor Larsen fra New York kontoret her i Oslo i forbindelse med et spesialoppdrag.

TILLITSVERV

Johan C. C. Harr ble på siste generalforsamling gjenvalgt som medlem av styret i Norges Statsautoriserte Revisorers Forening.



Participants in the Oslo EDP conference: (back) Jan Stub, Hans Peter Knudsen, Jens Torlund, Jorgen Ladefoged, Stig-Erik Schaumburg-Müller, Per Bech, John Andersen, Johan C. C. Harr, Jan Boe; (front) Don L. Sneary, Morten Drake, Ejner Sondberg, Gert Jacobsen, Arne From Petersen.

ARTHUR ANDERSEN & Co.

April 30, 1969

TO: ALL PERSONNEL -
COPENHAGEN OFFICE

SUBJECT: MR. JOHN C. NORTON

Effective May 1, 1969, Mr. John C. Norton will assume responsibility as manager-in-charge of the Copenhagen office. John is an experienced manager in the London office and will be on transfer to Copenhagen for an approximate period of three years.

Mr. Johan C. C. Harr will continue to have responsibility for the quality of our audit work in Copenhagen.

EDWARD E. MALTBY

cr

cc: Partners' and Managers'
Circulating File

ARTHUR ANDERSEN & Co.

TO: ALL PERSONNEL IN COPENHAGEN OFFICE
SUBJECT: MR. JOHN C. NORTON
DATE: APRIL 30, 1969

An important step in the development of the Copenhagen office will be that Mr. John C. Norton will transfer to Copenhagen on May 1, 1969, for an intended period of three years and will assume full in-charge responsibility for the office.

I would like to express my appreciation of our association during the period I have been in charge of Copenhagen office and I am confident that you will give John the same cooperation I have received in the past. I know that you also will do your utmost to facilitate this transfer of responsibility.

Until a partner is domiciled in Copenhagen, I shall continue to maintain contact with Copenhagen office through my responsibility for the Firm signature on audit reports and other opinions rendered by that office.

JOHAN C. C. HARR

w/p ref.	Point	Disposition
July 49	Did you found AA&Co London?	
2/24 50	Is reindeer steak hard to beat?	
20/11/51 OSLO	Business before pleasure - but what is b...t (p 2/2!)	
Caltex	Who is this Mr. Hersee and why should he have kr. 100 from a client? - For the Carlsberg visit?	
"	Please tell the story about the man missing parts for his Ford?	
1953	Were you at all able to audit prior to 1953?	
1956	Did you never tell Paris about your time in London?	
" Kraft	Did your staff completely ruin the client personnel?	
" 30/8 "	- and what is "cosy" about that?	
" 1/12 "	How could you ever recommend a Norwegian?	
" 6/12 "	- Oh I see - he writes English/Norwegian!	
26/3 57	Are you (or Morten Christian) still sleeping 20 hours a day?	
1957	It is OK with OSLO on the office list - but where is Copenhagen?	
1959 ITT	Do you always prefer Norwegian controllers?	
1960 Hertz	Keep clients happy! - Give a book!?	
1961 Gjovik	" " " - Train the staff!	
62/63 AA A/S	Best year ever - Net income 27,3% !!	
3/31/63 6/s	What a 6/s! - No tax accrual - or interest cut-off?	
" 63	Who is this He Daniel who writes English and Danish but never signs his reports with a date!	
8/15/63	Are you still authorized to vote?	
12/17/64	Please help us find that single AA-door! - drawings enclosed	
12/30/64	Why move in the busy season?	
1/26/65	I am sure C/p would never be a client if you had not performed tax work in Oslo for Neil Person!	
Oct 65	Was it pure promotion to move to Elhem?	
1966	Who is that man with a hat - in summer?	
June 7, 66	Any news about that door?	
June 20, 66	Did you ever see a better list of partners?	
23/6 66	What is this "one firm concept"?	
July 1, 66	I mean the next thing you do is to separate Copenhagen as a "listed office" - And announce to Danish clients that you are a partner "in our firm"!	
8/29-66	16 clients then - guess how many we still have?	
7/1-66 (9/1?)	Why was Don Hanson to beat Cph by 2 months?	
67/68	Please count - Did we have more Danes than Norwegians?	
4/30-69	Did you ever cease to have "responsibility for the quality of our work"?	