

Maj. Gen. Arthur Carter Dies; Senior Partner in Haskins & Sells

*Army Fiscal Director in War,
a Well-Known Accountant,
Was Also Civic Leader*

Special to The New York Times

GREENWICH, Conn., Jan. 4—Maj. Gen. Arthur H. Carter, former senior partner of the accountancy firm of Haskins & Sells and fiscal director of the Army Service Forces in World War II, died yesterday at Greenwich Hospital. He would have been 81 years old tomorrow.

A graduate of the United States Military Academy in 1905, General Carter served in both world wars as a fiscal officer after having resigned from the Army in 1915 to enter civilian life. He joined Haskins & Sells in 1919 and except for his service in World War II was with them until his death. He was a senior partner from 1927 to 1947 and had remained as an adviser.

General Carter was well known among accountants. He was certified in 26 states, served as president of the New York State Society of Certified Public Accountants for three terms from 1930 to 1933, was a vice president of the American Institute of C.P.A.'s and was president of the National Association of Accountants in 1933-34.

General Carter was active in civic affairs in both Greenwich, where he had lived since 1926, and in Florida, where he had a winter home at Delray. He had served a term as president of the Good Samaritan Hospital in West Palm Beach and as president of the Gulf Stream Civic Association.

General Carter, who was born in Hillsboro, Kan., prepped for the Military Academy at Braden's School in nearby Highland Falls. He entered the academy in 1901, and on graduation was commissioned as a second lieutenant of field artillery.

Retained Military Bearing

His early military training remained with General Carter throughout his life. His office at the Haskins & Sells headquarters at 2 Broadway, for instance, was as austere as an army barracks. The two principal decorations were an American flag and General Carter's two-starred general's flag.

General Carter always was careful in his appointments and never missed a partners' meeting, his associates recalled, in 43 years.

As an officer, General Carter served in various posts in this country and in the Philippines. He resigned in 1915 to become a farmer in Leesburg, Va., not far from Washington.

General Carter re-entered the



Gen. Arthur H. Carter

Army on June 1, 1917, shortly after the United States' entry into World War I as a major in the Bureau of Ordnance. He was transferred during the war to the Field Artillery and organized and served as commanding officer of the Field Artillery Central Officers Training School at Camp Zachary Taylor, Louisville, Ky.

Discharged in 1919 as a full colonel, he joined Haskins & Sells and became a partner in 1922 after obtaining his certificate as a Certified Public Accountant in New York and Connecticut.

General Carter was called to Washington in March, 1941, by the late Robert P. Patterson, then Under Secretary of War, to reorganize the auditing department of the War Department. He was given the rank of brigadier general.

General Carter was named a major general in 1943 and appointed fiscal director of the Army Service Forces, a job and rank he held until retirement in February, 1946.

He had been awarded a Distinguished Service Medal for his work in organizing the field artillery school in World War I. To that was added an Oak Leaf cluster in lieu of a second medal for his services in World War II.

After his retirement as an active partner of Haskins & Sells in 1947, General Carter served on the Hoover Commission that recommended simplification and reorganization of many Federal departments.

In 1910 General Carter married Marjorie Sells, daughter of a founder of the accountancy firm, who survives. They lived at Doubling Road in Greenwich.

A funeral service will be held Wednesday at 2 P.M. in Christ Church, Greenwich.