

# MAINE STATE LEGISLATURE

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DWT

June 23, 1947

To: Raymond C. Mudge, Commissioner of Finance

Re: Accounts Receivable

I received your memo of June 11th attached to list of accounts receivable. . . to be charged off. . .

I agree with you that the Controller should not write off any account receivable until every reasonable effort has been made to collect same, but he must rely upon the head of each department who submits accounts that are uncollectible, or on the Assistant Attorneys General in my office, where they are assigned to the departments in question and have passed on the collectibility of these accounts. In my memorandum of May 5th I did not mean to imply that the Controller had the burden of rechecking the efforts of the heads of departments who have had these accounts on their books and have made every legal effort to collect the same, are familiar with the facts and are in a position to recommend a charge-off.

Ralph W. Farris  
Attorney General

RWF:c