

1937

Yearbook 1937, Officers, Council, Board of  
Examiners, Committees, Members and Associates.  
Proceedings of the Annual Meeting at New York,  
New York, October 19, 21, and 22, 1937

American Institute of Accountants

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AMERICAN  
INSTITUTE  
OF  
ACCOUNTANTS

YEAR  
BOOK

1937

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1937  
YEARBOOK  
OF THE  
American  
Institute of Accountants



(Incorporated under the Laws of the District of Columbia)

Officers, Council, Board of Examiners, Committees, Members and Associates. Proceedings of the Annual Meeting at New York, New York, October 19, 21 and 22, 1937. Minutes of Council Meetings, October 18 and 22, 1937. Proceedings of Meeting of Accountancy Examiners, October 19, 1937. Minutes of Meeting of American Institute of Accountants Foundation, October 22, 1937. Minutes of Meeting of American Institute Benevolent Fund, Inc., October 22, 1937. Proceedings of Meeting of Advisory Council of State Society Presidents, October 18, 1937. Reports Presented at Council and Annual Meetings. List of C. P. A. Examiners, Certificate of Incorporation, Certificate of Change of Name. By-Laws and Rules of Professional Conduct. Rules of the Board of Examiners.

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**AMERICAN INSTITUTE OF ACCOUNTANTS**



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## Introductory Note

**T**HE 1937 annual meeting of the American Institute of Accountants, which was also its fiftieth-anniversary celebration, was extraordinary in many respects. For one thing more technical sessions were held than ever before. Space does not permit inclusion of all the proceedings in this yearbook, but a special volume is being published to commemorate the occasion. That book will include everything said at all the meetings except the business sessions, the minutes of which appear in this yearbook, as usual.

Resolutions adopted by the council, and committee reports of unusual interest, also appear in these pages.

This yearbook is being published just about one year after the merger of the American Society of Certified Public Accountants with the Institute. The volume is, therefore, a record of the first year's accomplishments of One National Organization.

Each member and associate of the Institute will receive one copy of the book without charge. Additional copies are on sale at \$2.00 net, \$2.20 delivered in the United States and Canada.

JOHN L. CAREY, *Secretary*.

135 Cedar street, New York.

December 18, 1937.

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KENNETH WHITE, *President*, Kentucky Society of Certified Public Accountants, 401 Louisville Trust Bldg., Louisville

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### *Massachusetts*

ARTHUR W. YARDLEY, *President*, Massachusetts Society of Certified Public Accountants, 10 State St., Boston

### *Michigan*

CLETUS M. LAUX, *President*, Michigan Association of Certified Public Accountants, 2422 Union Guardian Bldg., Detroit

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ANTON GERHARZ, *President*, Montana Society of Certified Public Accountants, Securities Bldg., Billings

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### *Nevada*

(No society in existence)

### *New Hampshire*

J. BEN HART, *President*, New Hampshire Society of Certified Public Accountants, 812 Amoskeag Bank Bldg., Manchester

### *New Jersey*

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### *New Mexico*

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### *Oklahoma*

ROSS T. WARNER, *President*, Oklahoma Society of Certified Public Accountants, 602 Tulsa Loan Bldg., Tulsa

### *Oregon*

RALPH B. STRATFORD, *President*, Oregon State Society of Certified Public Accountants, 1045 Pacific Bldg., Portland

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J. CARLE PARRY, JR., *President*, Pennsylvania Institute of Certified Public Accountants, 12 S. Twelfth St., Philadelphia

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### *Rhode Island*

ALFRED P. WARD, *President*, Rhode Island Society of Certified Public Accountants, 2400 Industrial Trust Bldg., Providence

### *South Carolina*

L. A. SEARSON, *President*, South Carolina Association of Certified Public Accountants, P. O. Box 66, Columbia

### *South Dakota*

H. H. HOBBS, *President*, South Dakota Society of Certified Public Accountants, Box 409, Yankton

### *Tennessee*

JOHN H. RAWLINGS, *President*, Tennessee Society of Certified Public Accountants, 483 Shrine Bldg., Memphis

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C. IRVIN FOX, *President*, Utah Association of Certified Public Accountants, Federal Bldg., Salt Lake City

### *Vermont*

C. S. SPRINGER, *President*, Vermont Society of Certified Public Accountants, 13 Oak St., Brattleboro

### *Virginia*

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### *Washington*

NEIL SEXTON, *President*, Washington Society of Certified Public Accountants, 1411 Fourth Avenue Bldg., Seattle

### *West Virginia*

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### *Wisconsin*

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\*Now deceased.

## ALPHABETICAL LIST OF MEMBERS AND ASSOCIATES

(Corrected to December 31, 1937)

¶ About 97% of the members and associates of the Institute hold certified public accountant certificates issued by authority of a state or territory of the United States, but not necessarily the state in which the member or associate resides. In view of the small number of those who do not hold certificates, it is considered unnecessary to print any distinguishing mark against the names of those who do.

The style under which an individual member practises, or the name of the firm of which he is a partner or staff employee, or the name of the private corporation by which he is employed is stated in italics. Only the principal occupation of each member or associate is indicated.

The figures in parentheses after names indicate the dates of admission, so far as may be determined from the records, to any organization whose members, as such, eventually have become members of the American Institute of Accountants.

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The incorporation of the American Association of Public Accountants occurred in 1887. The Federation of Societies of Public Accountants was organized in 1902. These bodies were consolidated in January, 1905, keeping the name of the American Association. The American Institute of Accountants was incorporated in 1916 as direct successor to the American Association of Public Accountants. The American Society of Certified Public Accountants was incorporated in 1921 and, in 1936, was merged with the American Institute of Accountants, under the name and corporate structure of which the enlarged organization is now conducted. In the list of members and associates, therefore, the date is given, so far as possible, when the individual concerned first became a member of any of these national organizations.

- AARON, VICTOR, member (1921), partner, *Victor Aaron, Jones & Co.*  
111 Sutter Bldg., San Francisco, Calif.
- AARONSON, ROBERT B., member (1935), *Robert B. Aaronson*  
150 Broadway, New York, N. Y.
- ABAGNALE, ROY M., member (1936), partner, *L. B. Blum & Co.*  
705 Bowery Savings Bank Bldg., New York, N. Y.
- ABBEY, ROY G., member (1923), partner, *Goddard-Abbey Co.*  
823 McIntyre Bldg., Salt Lake City, Utah
- ABBOTT, GEORGE H., member (1925), with *Barrow, Wade, Guthrie & Co.*  
711 Santa Fe Bldg., Dallas, Texas
- ABEL, ORA ROLAND, associate (1937), controller, *Katz Drug Co.*  
1130 Walnut St., Kansas City, Mo.
- ABESS, LEONARD L., member (1935), partner, *Abess & Costar*  
First National Bank Bldg., Miami, Fla.
- ABRAHAMS, ST. GEORGE TUCKER, member (1937), partner, *Abrahams and Whitaker*, Peoples National Bank Bldg., Lynchburg, Va.
- ABRAMS, JACK, associate (1931), with *George M. Thompson*  
505 Title Insurance Bldg., Los Angeles, Calif.
- ABRAMSON, HENRY, member (1935), *Henry Abramson*  
715 Broadway, Bayonne, N. J.
- ABRAMSON, TED, associate (1936), with *A. M. Calmenson*  
1212 Pioneer Bldg., St. Paul, Minn.
- ACHER, WALTER H., member (1923)  
7 E. 44th St., New York, N. Y.

*Alphabetical List of Members and Associates*

- ACHY, RUSSEL E., member (1936), *Russel E. Achy*  
Bloomsburg, Pa.
- ACKERMAN, HERBERT STEWART, member (1922), *Herbert S. Ackerman*  
41 Park Row, New York, N. Y.
- ACKERSON, WILLIAM F., member (1924), *William F. Ackerson & Co.*  
670 Bergen St., Newark, N. J.
- ADAMS, CECIL ROBERT, associate (1937), with *Longview Fibre Company*  
Longview, Wash.
- ADAMS, CHAUNCEY B., member (1922), partner, *C. B. Adams & Co.*  
411 N. 7th St., St. Louis, Mo.
- ADAMS, ELLIOTT DARBY member (1929), *Elliott D. Adams*  
1520 Hamilton National Bank Bldg., Knoxville, Tenn.
- ADAMS, ERNEST PEL, member (1936), *E. P. Adams*  
608 S. Hill St., Los Angeles, Calif.
- ADAMS, JAMES R., member (1924), partner, *Adams & Becker*  
110 E. 42nd St., New York, N. Y.
- ADAMS, RICHARD H. B., member (1931), partner, *Wall, Cassel & Eberly*  
510 Refiners Bldg., Dayton, Ohio
- ADDISON, JAMES, member (1917), comptroller, *Brooklyn-Manhattan Transit System*, 385 Flatbush Ave. Ext., Brooklyn, N. Y.
- ADDISON, JAMES C., member (1931), *James C. Addison & Company*  
327 Liberty Bldg., Des Moines, Iowa
- ADREAN, VERNON L., member (1937), with *Barrow, Wade, Guthrie & Co.*  
624 S. Boston Ave., Tulsa, Okla.
- ADSIT, EDWARD H., member (1921), *Edward H. Adsit*  
215 W. 7th St., Los Angeles, Calif.
- AGLER, ROBERT W., member (1936), *Robert W. Agler*  
Fidelity Bldg., Cleveland, Ohio
- AHLFORTH, FRANK, member (1928), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- AIKEN, ROBERT L., member (1937), with *Lybrand, Ross Bros. & Montgomery*  
620 Oceanic Bldg., San Francisco, Calif.
- AIKINS, J. CRAIG, JR., member (1936), with *Turner, Crook & Zebley*  
758 Penn St., Reading, Pa.
- AIKMAN, WILLIAM MARTIN, member (1930), partner, *Aikman, Griffin & Mothershead*, 901 Milam Bldg., San Antonio, Texas
- AITCHISON, ROBERT J., member (1922), partner, *Robert J. Aitchison & Co.*  
111 W. Washington St., Chicago, Ill.
- AITKEN, J. N., JR., member (1931), partner, *Mathieson, Aitken & Co.*  
Packard Bldg., Philadelphia, Pa.
- AITKEN, THOMAS G., JR., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- AITKIN, HENRY, JR., member (1926), *Henry Aitkin, Jr.*  
12 John St., New York, N. Y.
- ALBEE, HERBERT H., member (1908), partner, *Amos D. Albee, Son & Co.*  
629 Exchange Bldg., Boston, Mass.
- ALBERS, URBAN J., member (1933), with *Peat, Marwick, Mitchell & Co.*  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- ALBERSHARDT, FREDERICK C., member (1929), *Frederick C. Albershardt*  
300 Insurance Bldg., Indianapolis, Ind.
- ALDRICH, BERTHA L., member (1924), partner, *W. P. Musaus & Co.*  
117 W. 9th St., Los Angeles, Calif.
- ALDRICH, LAURENCE WELD, member (1937), with *Hurdman and Cranstoun*  
31 Mamaroneck Ave., White Plains, N. Y.
- ALDRIDGE, MAYER WESTBROOK, member (1925), *Mayer W. Aldridge*  
208 Shepherd Bldg., Montgomery, Ala.
- ALEXANDER, A. DEWITT, member (1924), partner, *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- ALEXANDER JOHN W., member (1925), partner, *Alexander, Cochran & Huffman*  
816 Citizens Bldg., Cleveland, Ohio

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- ALFORD, FREDERICK FERGUS, member (1937), *Fred F. Alford & Co.*  
Merchants Cold Storage Bldg., Dallas, Texas
- ALLEN, FRED H., member (1936), general auditor, *The American Laundry Machinery Co.*, Cincinnati, Ohio
- ALLEN, JAMES F., member (1920), comptroller, *The American Laundry Machinery Co.*, Cincinnati, Ohio
- ALLEN, JAMES G., associate (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- ALLEN, JAMES W., associate (1937), *James W. Allen*  
1412 Nashville Trust Bldg., Nashville, Tenn.
- ALLEN, JOHN H., associate (1937), vice-president & treasurer, *Duven Bros., Inc.*, 720 Fifth Ave., New York, N. Y.
- ALLEN, LEWIS H., member (1920), partner, *Allen, Abt and Company*  
Genesee Bldg., Buffalo, N. Y.
- ALLEN, ROBERT T., associate (1933), with *Patterson & Ridgway*  
74 Trinity Place, New York, N. Y.
- ALLEN, WILLIAM K., member (1920), *William K. Allen*  
1301 Clark Bldg., Pittsburgh, Pa.
- ALLENTHARP, ROBERT R., member (1937), with *Herdrick & Boggs*  
803 Electric Bldg., Indianapolis, Ind.
- ALLISON, ROBERT J., member (1933), *R. J. Allison*  
716 Kahl Bldg., Davenport, Iowa
- ALLRED, JOHN B., member (1926), *J. B. Allred & Company*  
650 Harvey-Snyder Bldg., Wichita Falls, Texas
- ALTMAN, PHILIP F., member (1922), partner, *Alexander Aderer and Company*  
225 Fifth Ave., New York, N. Y.
- ALTMAN, HARRY L., member (1921), partner, *H. L. Altman & Co.*  
Foshay Tower, Minneapolis, Minn.
- ALTSCHUL, EMIL L., associate (1937), *L. Altschul & Co.*  
712 Wainwright Bldg., Norfolk, Va.
- ALTSCHULER, HARRY, member (1926), partner, *Altschuler, Melvoin and Glasser*  
1100, 110 S. Dearborn St., Chicago, Ill.
- ALY, WILLIAM G., member (1936), partner, *John F. Hartmann & Company*  
433 Balter Bldg., New Orleans, La.
- AMBLER, ARTHUR W., member (1927), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- AMSLER, WILLIAM E., associate (1937), auditor, *Radio Corporation of America*  
30 Rockefeller Plaza, New York, N. Y.
- AMSTER, HENRY, member (1937), *Henry Amster*  
70 Pine St., New York, N. Y.
- ANDERSECK, PHILIP H., member (1925), *Philip H. Anderseck*  
259 Broadway, New York, N. Y.
- ANDERSEN, ARTHUR, member (1910), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- ANDERSEN, HENRY C., associate (1922), with *Works Progress Administration*  
Milwaukee, Wis.
- ANDERSON, ARTHUR K., member (1930), *Arthur K. Anderson*  
5250 Zelzah Ave., Tarzana, Calif.
- ANDERSON, CHARLES S., associate (1931), with *Horwath & Horwath*  
551 Fifth Ave., New York, N. Y.
- ANDERSON, DAVID JACKSON, member (1925), with *Western Electric Co., Inc.*  
195 Broadway, New York, N. Y.
- ANDERSON, DAVID R., member (1927), assistant treasurer, *The Kendall Co.*  
Walpole, Mass.
- ANDERSON, FRED CHARLES, associate (1925), *Fred C. Anderson and Company*  
53 State St., Boston, Mass.
- ANDERSON, HAROLD C., member (1919), with *Peat, Marwick, Mitchell & Co.*  
American Security Bldg., Washington, D. C.
- ANDERSON, HARRY DAVID, member (1924), with *Scovell, Wellington & Co.*  
224 Harrison St., Syracuse, N. Y.

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- ANDERSON, JAMES, member (1935), partner, *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- ANDERSON, J. E., member (1925), partner, *Anderson & Company*  
Rhodes-Haverty Bldg., Atlanta, Ga.
- ANDERSON, JOHN F., member (1916)  
P. O. Box 35, Indianapolis, Ind.
- ANDERSON, JULIUS J., member (1909), partner, *Anderson, Kroeger & Co.*  
601 Metropolitan Bank Bldg., Minneapolis, Minn.
- ANDERSON, MELVIN V., associate (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- ANDERSON, PAUL E., member (1928), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- ANDERSON, PAUL M., member (1937), comptroller, *Agfa Ansco Corp.*  
29 Charles St., Binghamton, N. Y.
- ANDERSON, RAYMOND T., member (1936), partner, *Arthur Young & Co.*  
Magnolia Bldg., Dallas, Texas
- ANDERSON, ROBERT CONRAD, associate (1931), with *Jarl W. Hanson*  
500 Lonsdale Bldg., Duluth, Minn.
- ANDERSON, RUDOLPH H., member (1930), partner, *Boulay, Anderson, Waldo & Co.*  
1023 Northwestern Bank Bldg., Minneapolis, Minn.
- ANDERSON, THEODORE G., member (1936), with *Ernst & Ernst*  
506, 485 California St., San Francisco, Calif.
- ANDREAE, ROY, member (1927), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- ANDREWS, FREDERICK B., member (1918), *F. B. Andrews & Company*  
1 N. LaSalle St., Chicago, Ill.
- ANDREWS, JAMES BELL, member (1937), partner, *J. B. Andrews & Company*  
600 Insurance Bldg., San Antonio, Texas
- ANDREWS, LEON GAYLORD, member (1925), controller, *Strawbridge & Clothier*  
8th & Market Sts., Philadelphia, Pa.
- ANDREWS, ROBERT W., associate (1935), internal revenue agent, *Bureau of Internal Revenue*, Detroit, Mich.
- ANDREWS, T. COLEMAN, member (1923), partner, *T. Coleman Andrews & Co.*  
1001 E. Main St., Richmond, Va.
- ANDREWS, T. HARLOW, member (1926)  
390 Winona Blvd., Rochester, N. Y.
- ANDRUS, A. LESTER, member (1914),  
2326 N. E. Multnomah St., Portland, Ore.
- ANDRUS, FERRON L., member (1931), partner, *Harry B. Mills and Company*  
3723 Wilshire Blvd., Los Angeles, Calif.
- ANGELL, CYRIL N., associate (1936), partner, *Peisch, Angell & Company*  
131 State St., Boston, Mass.
- ANGELL, IRVING J., member (1936), with *Scovell, Wellington & Co.*  
293 Bridge St., Springfield, Mass.
- ANGELSON, ANDREW C., member (1930), partner, *Angelson, Sinner & Co.*  
12 Beaver St., Newark, N. J.
- ANKERS, RAYMOND G., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- APONTE, GONZALO, member (1929), *Gonzalo Aponte*  
705 Padin Bldg., San Juan, P. R.
- APPERSON, WALTER H., member (1925), partner, *Francis and Apperson*  
24 Masonic Bldg., New Bedford, Mass.
- APPLE, CASPER B., associate (1936), with *Haskins & Sells*  
1325 National Newark Bldg., Newark, N. J.
- APPOLONIO, E. J., associate (1930), secretary-treasurer, *Mente & Co., Inc.*  
1200 Queen & Crescent Bldg., New Orleans, La.
- ARCHINARD, EDWARD J., member (1916), *Edward J. Archinard*  
1407 Pruitt St., Fort Worth, Texas
- ARMITAGE, PERCY M., member (1932), with *Lybrand, Ross Bros. & Montgomery*  
231 S. LaSalle St., Chicago, Ill.

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- ARMSTRONG, J. E., JR., member (1934), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- ARNOLD, J. DOZIER P., member (1933), with *Loomis, Suffern & Fernald*  
1014 First National Bank Bldg., Birmingham, Ala.
- ARONOWITZ, SAMUEL, member (1937), *Samuel Aronowitz*  
1440 Broadway, New York, N. Y.
- ARTHUR, DONALD, member (1909), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- ARTHUR, JOHN FELSTEAD STUART, member (1923), partner, *Lybrand, Ross  
Bros. & Montgomery*, 1603 First National Bank Bldg., Dallas, Texas
- ASCHENBECK, ALBERT G., member (1931), *Albert G. Aschenbeck*  
760 Rand Tower, Minneapolis, Minn.
- ASELL, JOHN FREDERICK, associate (1935), auditor, *Ansul Chemical Co.*  
Marinette, Wis.
- ASHDOWN, CECIL S., member (1915), *Cecil S. Ashdown*  
Barrule, Warwick East, Bermuda
- ASHDOWN, EDWARD A., member (1908), *E. A. Ashdown & Co.*  
415 Lexington Ave., New York, N. Y.
- ASHMAN, EVAN T., member (1920), treasurer, *Motor Products Corporation*  
11801 Mack Ave., Detroit, Mich.
- ASHMAN, LEWIS, member (1916), partner, *Ashman, Reedy & Currier*  
105 S. LaSalle St., Chicago, Ill.
- ASKEW, WALTER C., JR., member (1933), partner, *M. H. Barnes & Company*  
506 Liberty National Bank Bldg., Savannah, Ga.
- ASPIN, LESLIE, member (1936), partner, *Arthur Young & Co.*  
735 N. Water St., Milwaukee, Wis.
- ATHEY, WILLIAM S., member (1929), with *Oil Center Tool Company*  
Houston, Texas
- ATKINS, HAROLD B., member (1910), *Harold B. Atkins*  
120 Broadway, New York, N. Y.
- ATWATER, EARLE D., associate (1931), partner, *Johnson, Atwater & Company*  
221 N. LaSalle St., Chicago, Ill.
- ATWOOD, WILLIAM O., member (1925), *William O. Atwood*  
5505 White Bldg., Seattle, Wash.
- AUER, JACOB, member (1916), *Auer & Co.*  
10 S. LaSalle St., Chicago, Ill.
- AUERBACH, SALI M., member (1937), *Sali M. Auerbach*  
220 Montgomery St., San Francisco, Calif.
- AULD, GEORGE P., member (1927), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- AUSLANDER, JULIUS S., associate (1930), *Julius S. Auslander*  
225 W. 34th St., New York, N. Y.
- AUSTIN, ALBERT BRYDON, member (1922), partner, *Austin, Coward & Co.*  
1110 Baker Bldg., Minneapolis, Minn.
- AUSTIN, DORR, member (1923), partner, *Austin and Co.*  
519 California St., San Francisco, Calif.
- AUSTIN, JOEL D., member (1925), manager, *Estate of Frank A. Sayles*  
1410 Industrial Trust Bldg., Providence, R. I.
- AUSTIN, JOSEPH S., member (1911), *Joseph S. Austin*  
1101 Hippodrome Bldg., Cleveland, Ohio
- AUSTIN, MAURICE, member (1933), partner, *Klein, Hinds & Finke*  
19 W. 44th St., New York, N. Y.
- AUSTIN, WM. GAINES, member (1907)  
P. O. Box 412, Mobile, Ala.
- AUTEN, CLINTON R., member (1936), auditor, *Scott County Milling Co.*  
Sikeston, Mo.
- AVERY, WILLIAM D., member (1933), with *James S. Matteson & Co.*  
902 Fidelity Bldg., Duluth, Minn.
- AXTMANN, CHARLES FRANK, associate (1926), *Charles F. Axmann*  
2215 Goleta Ave., Youngstown, Ohio

*Alphabetical List of Members and Associates*

- AYE, ELIAS J., member (1925), *Elias J. Aye*  
327 Transamerica Bldg., Los Angeles, Calif.
- AYLING, WILLIAM U., associate (1925), *W. U. Ayling*  
835 Penobscot Bldg., Detroit, Mich.
- BABCOCK, PERRIN L., member (1925)  
101 S. Salina St., Syracuse, N. Y.
- BABINEAU, HARRY W., member (1936), *Harry W. Babineau*  
Bridgeport City Trust Bldg., Bridgeport, Conn.
- BACAS, P. E., member (1913), partner, *Bacas, Gates & Potter*  
110 E. 42nd St., New York, N. Y.
- BACHAND, EARL, associate (1935), with *William Dolge & Company*  
351 California St., San Francisco, Calif.
- BACHMANN, JOHN J., associate (1925), with *Commodity Exchange Administration, U. S. Department of Agriculture*, Washington, D. C.
- BACHOFER, JOHN B., member (1937), with *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- BACHRACH, MICHAEL D., member (1922), partner, *Bachrach, Sanderbeck & Company*, 908 Farmers Bank Bldg., Pittsburgh, Pa.
- BACON, ALBERT T., member (1911), *Albert T. Bacon*  
510 S. Spring St., Los Angeles, Calif.
- BACON, HAROLD E., member (1924), partner, *A. H. Whan & Co.*  
55 Liberty St., New York, N. Y.
- BACON, ROSS M., associate (1926), partner, *Gough and Bacon*  
19 W. 44th St., New York, N. Y.
- BADER, CARL A., member (1933), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- BADLER, ALLEN A., member (1929), internal revenue agent, *Bureau of Internal Revenue*, 341 Ninth Ave., New York, N. Y.
- BAER, ALBERT H., member (1937), partner, *Bugbee, Baer & Co.*  
1128 Industrial Trust Bldg., Providence, R. I.
- BAERNCOFF, JOSEPH BERNARD, member (1924), partner, *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- BAGGS, LINTON D., JR., member (1937), partner, *L. D. Baggs & Co.*  
308 Second St., Macon, Ga.
- BAGLEY, GEORGE ROBERT, member (1924), partner, *Bagley, Vega & Company*  
120 S. LaSalle St., Chicago, Ill.
- BAGNELL, DOUGLAS B., member (1929), with *Chicago Board of Trade*  
141 W. Jackson Blvd., Chicago, Ill.
- BAIEVSKY, BORIS, associate (1928), with *Resettlement Administration*  
Washington, D. C.
- BAIL, HAMILTON VAUGHAN, associate (1924), assistant treasurer-secretary,  
*Pacific Eastern Corp.*, 1 Exchange Place, Jersey City, N. J.
- BAILEY, ESPY, member (1936), *Espy Bailey*  
202 First National Bank Bldg., Covington, Ky.
- BAILEY, GEO. D., member (1922), partner, *Ernst & Ernst*  
2000 Buhl Bldg., Detroit, Mich.
- BAILEY, JAMES I., member (1936), partner, *Miller, Bailey and Company*  
932 Buhl Bldg., Detroit, Mich.
- BAILEY, MILLER, member (1922), partner, *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- BAILEY, STUART M., member (1934), partner, *Rogers & Bailey*  
402 Title & Trust Bldg., Phoenix, Ariz.
- BAILEY, WALTER B., member (1936), *Walter B. Bailey*  
519 California St., San Francisco, Calif.
- BAILY, HENRY HEATON, member (1936), with *University of Illinois*  
Urbana, Ill.
- BAINES, A. GEO. L., associate (1923), *A. Geo. L. Baines*  
210 Main St., Hackensack, N. J.



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- BAIRD, WILLIAM E., member (1916), partner, *Baird, Kurtz & Dobson*  
701 Fidelity Bank Bldg., Kansas City, Mo.
- BAJANDAS, AGUSTIN VELEZ, associate (1936), manager, *Banco de San German, Inc.*, P. O. Box 326, San German, P. R.
- BAKER, ALLAN, member (1937), with *Waldron H. Rand & Company*  
101 Milk St., Boston, Mass.
- BAKER, A. B., associate (1929), *A. B. Baker*  
308 New Vicary Bldg., Canton, Ohio
- BAKER, EMILE Z., associate (1927), partner, *Tait, Weller and Baker*  
503 Muhlenberg Bldg., Philadelphia, Pa.
- BAKER, GEORGE, member (1924), partner, *Puder & Puder*  
60 Park Pl., Newark, N. J.
- BAKER, HERBERT F., associate (1928), *Herbert F. Baker*  
525 Market St., San Francisco, Calif.
- BAKER, JACOB CHRISTIAN, member (1921), *J. C. Baker*  
5353 N. Winchester Ave., Chicago, Ill.
- BAKER, KARL W., member (1934), with *Charles F. Rittenhouse & Company*  
1 Federal St., Boston, Mass.
- BAKER, KEITH LANNEAU, member (1922), partner, *Byrnes & Baker*  
19 Rector St., New York, N. Y.
- BAKER, L. B., associate (1924), partner, *Baker, Goodyear & Co.*  
205 Church St., New Haven, Conn.
- BAKER, MERVYN BRUCE, member (1930), with *Peat, Marwick, Mitchell & Co.*  
1120 Northwestern Bank Bldg., Minneapolis, Minn.
- BAKER, SOLOMON R., member (1936), partner, *Baker & Baker*  
390 Main St., Worcester, Mass.
- BAKER, VALDINE, member (1925), with *Farm Credit Administration*  
1124 New Post Office Bldg., St. Paul, Minn.
- BAKER, WALTER E., member (1925), with *Public Service Commission*  
State Capitol, Madison, Wis.
- BAKKEN, PALMER CLARENCE, member (1930), partner, *P. C. Bakken & Co.*  
410 Main St., Bismarck, N. D.
- BALCH, JOHN, member (1929), partner, *Balch, Funk & Company*  
16 S. Broad St., Philadelphia, Pa.
- BALCH, JOHN H., member (1922), *John H. Balch & Co.*  
20 N. Wacker Dr., Chicago, Ill.
- BALD, GEORGE H., associate (1931), with *G. Harvey Porter*  
Lexington Bldg., Baltimore, Md.
- BALDWIN, ARTHUR LEE, member (1925), *Arthur Lee Baldwin*  
12 Fontius Bldg., Denver, Colo.
- BALL, ALEXANDER, associate (1923), *Alexander Ball*  
1221 Hearst Bldg., San Francisco, Calif.
- BALL, JAMES STUART, member (1923), partner, *Ball, Blum & Co.*  
517 Mills Bldg., Washington, D. C.
- BALL, WILLIAM H., member (1926), partner, *W. H. Ball & Co.*  
Marquette Bldg., Detroit, Mich.
- BALLARD, GEORGE T., associate (1922), *George T. Ballard*  
First National Bank Bldg., Utica, N. Y.
- BALLARD, JOHN W., member (1933), chief examiner, *Federal Home Loan Bank Board*, 942 Federal Home Loan Board Bldg., Washington, D. C.
- BALLING, EDWIN E., JR., associate (1937), controller, *Litchford Glass Company*  
7507 Roseberry Ave., Los Angeles, Calif.
- BALLINGALL, JOHN B., member (1917), partner, *William Ballingall & Co.*  
2120 Lincoln-Liberty Bldg., Philadelphia, Pa.
- BALLINGALL, WILLIAM, member (1922), partner, *William Ballingall & Co.*  
2120 Lincoln-Liberty Bldg., Philadelphia, Pa.
- BALLOU, CHARLES A., JR., associate (1937), with *Securities & Exchange Commission*, 1778 Pennsylvania Ave., N.W., Washington, D. C.
- BALSER, WILLIAM JOHN, member (1936), partner, *Lincoln G. Kelly & Company*  
608 Walker Bank Bldg., Salt Lake City, Utah

*Alphabetical List of Members and Associates*

- BALTZ, ROBERT WILLIAM, member (1935), with *R. G. Rankin & Co.*  
730-15th St., N.W., Washington, D. C.
- BANCROFT, GEORGE S., member (1933), *George S. Bancroft*  
P. O. Box 1191, Wichita Falls, Texas
- BANGLE, GEORGE A., member (1936), partner, *John F. Forbes & Company*  
510 Crocker Bldg., San Francisco, Calif.
- BANKS, ALEXANDER S., member (1918), partner, *Leslie, Banks & Company*  
21 West St., New York, N. Y.
- BANKS, CHARLES S. J., member (1921), *Charles Banks & Co.*  
330 S. Wells St., Chicago, Ill.
- BANKS, FREDERICK, member (1936), *Frederick Banks*  
335 Broad St., Bank Bldg., Trenton, N. J.
- BANKS, WARREN E., member (1935), *Warren E. Banks*  
P. O. Box 642, Hot Springs, Ark.
- BANTA, V. FRANK, member (1923), *V. Frank Banta*  
360 N. Michigan Blvd., Chicago, Ill.
- BARAKAT, A. B., member (1917), general auditor, *American Stores Company*  
424 N. 19th St., Philadelphia, Pa.
- BARB, THOMAS V., member (1926), with *Haskins & Sells*  
80 Federal St., Boston, Mass.
- BARCENA, JOHN H., member (1932), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- BARDES, PHILIP, associate (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- BARDWELL, WALLACE E., member (1905), *Wallace E. Bardwell*  
P. O. Box 82, Pittsfield, Mass.
- BARK, ALFRED E., associate (1931), comptroller, *Prentiss, Wabers Products Co.*  
Wisconsin Rapids, Wis.
- BARNARD, RAY E., associate (1935), with *Reynolds, Bone, Griesbeck & Hinderer*  
607 Union Planters Bank Bldg., Memphis, Tenn.
- BARNES, ARTHUR F., member (1923), president, *Manufacturers Bank & Trust Co.*  
St. Louis, Mo.
- BARNES, CLAIR C., associate (1926), with *State Department of Finance*  
State Capitol, Sacramento, Calif.
- BARNES, LESTER HENRY, member (1936), with *Federal Land Bank*  
Welch Bldg., Spokane, Wash.
- BARNES, M. H., member (1920), partner, *M. H. Barnes & Company*  
506 Liberty National Bank Bldg., Savannah, Ga.
- BARNES, PARRY, member (1924), partner, *Lunsford, Barnes & Company*  
1003 Insurance Exchange Bldg., Kansas City, Mo.
- BARNETT, HAROLD B., member (1925), *Harold B. Barnett*  
8 E. 41st St., New York, N. Y.
- BARNETT, HARRY, associate (1931), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- BARNETT, L. C., member (1916), *L. C. Barnett & Company*,  
1417 Heyburn Bldg., Louisville, Ky.
- BARNETT, PETER, associate (1925), *Peter Barnett*  
240 Montgomery St., San Francisco, Calif.
- BARNSTEAD, LLOYD A., member (1935), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- BARR, ANDREW, member (1929), assistant professor of accounting, *Yale University*,  
785 Yale Station, New Haven, Conn.
- BARR, ANDREW W., member (1937), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- BARR, EDWARD JULIAN, member (1931), with *Lybrand, Ross Bros. & Montgomery*,  
2912 Book Bldg., Detroit, Mich.
- BARR, GEORGE MILLAR, member (1922)
- BARR, JAMES, member (1922), *James Barr & Company*  
60 St. James's St., London, S.W. 1, England  
10 E. 40th St., New York, N. Y.

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- BARR, JOHN BRYCE, member (1935), partner, *Arthur Young & Co.*  
629 S. Hill St., Los Angeles, Calif.
- BARR, RALPH H., associate (1934), secretary, *Hunt Brothers Packing Co.*  
417 Montgomery St., San Francisco, Calif.
- BARRETT, ARNOLD L., member (1934), partner, *Ernst & Ernst*  
2000 Buhl Bldg., Detroit, Mich.
- BARRETT, FRANCIS, member (1936), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- BARRETT, WILLIAM B. C., member (1933), treasurer and comptroller, *Hugo Stinnes Corporation*, 420 Lexington Ave., New York, N. Y.
- BARRY, DENIS A., member (1934), *Denis A. Barry*  
1803 Masonic Temple Bldg., New Orleans, La.
- BARRY, HENRY CLAY, associate (1934), with *McIntyre and Associates*  
200 Nichol Bldg., Nashville, Tenn.
- BARRY, JEAN F., member (1931), with *Barrow, Wade, Guthrie & Co.*  
711 Santa Fe Bldg., Dallas, Texas
- BARRY, JOHN J., member (1924), partner, *John J. Barry & Company*  
18 Tremont St., Boston, Mass.
- BARRY, ROBERT I., member (1931), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- BARRY, SHEPARD E., member (1916), comptroller, *The Northwestern Mutual Life Insurance Co.*, 720 E. Wisconsin Ave., Milwaukee, Wis.
- BARST, LOUIS I., associate (1925), *Louis I. Barst*  
11 W. 42nd St., New York, N. Y.
- BARTH, RAYMOND EVERETT, member (1920), partner, *Collins, Barth & Co.*  
120 Broadway, New York, N. Y.
- BARTIZAL, JOHN R., member (1926), *John R. Bartizal & Co.*  
160 N. LaSalle St., Chicago, Ill.
- BARTLE, WILLIAM O., member (1933), *W. O. Bartle*  
602 National Standard Bldg., Houston, Texas
- BARTON, MEYER, member (1933), partner, *Barton, Pihé & Seré*  
609 Carondelet Bldg., New Orleans, La.
- BARTON, PETER S., member (1920), partner, *Peat, Marwick, Mitchell & Co.*  
105 S. LaSalle St., Chicago, Ill.
- BARTROP, JAMES W., member (1925), partner, *Peat, Marwick, Mitchell & Co.*  
405 Dime Savings Bank Bldg., Detroit, Mich.
- BARUCH, JACOB S., member (1922), *Jacob S. Baruch*  
227 W. Bowery, Akron, Ohio
- BASS, A. G., member (1923), manager, *Ernst & Ernst*  
First National Bank Bldg., Baltimore, Md.
- BASS, NOAH, member (1925), partner, *Noah Bass & Company*  
551 Fifth Ave., New York, N. Y.
- BASSETT, FREDERICK M., member (1936), with *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- BASSIN, T. A., member (1921), with *Price, Waterhouse & Co.*,  
Aguiar 71, Havana, Cuba
- BATCHELDER, ARTHUR P., member (1916), partner, *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- BATCHELDER, HAROLD P., member (1926), with *Haskins & Sells*  
80 Federal St., Boston, Mass.
- BATEMAN, BENJAMIN, member (1927), *Benjamin Bateman*  
60 Park Pl., Newark, N. J.
- BATES, JOHN ROSS, JR., member (1937), with *Webster, Horne & Blanchard*  
15 Lewis St., Hartford, Conn.
- BATTAGLIA, HENRY JAMES, member (1937), with *Price, Waterhouse & Co.*  
1639 Gulf Bldg., Pittsburgh, Pa.
- BATTELLE, DON D., member (1929), partner, *Battelle & Battelle*  
121 W. Second St., Dayton, Ohio
- BATTELLE, GORDON S., member (1921), partner, *Battelle & Battelle*  
121 W. Second St., Dayton, Ohio

### *Alphabetical List of Members and Associates*

- BATTELLE, LOUIS G., member (1920), partner, *Battelle & Battelle*  
121 W. Second St., Dayton, Ohio
- BATTLE, BUFORD D., member (1931), *Buford D. Battle*  
257 Rutherford Pl., Shreveport, La.
- BATTLE, LEE HARRIS, member (1936), partner, *Battle & Battle*  
Chattanooga Bank Bldg., Chattanooga, Tenn.
- BATTLE, RICHARD T., member (1935), partner, *Battle & Battle*  
Chattanooga Bank Bldg., Chattanooga, Tenn.
- BAUER, ELMER J., member (1936), partner, *Mers & Bauer*  
Dixie Terminal Bldg., Cincinnati, Ohio
- BAUER, GEORGE F., associate (1916)  
115 Tullamore Road, Garden City, L. I., N. Y.
- BAUGHAN, ROBERT L., member (1936), *Robert L. Baughan*  
First Huntington National Bank Bldg., Huntington, W. Va.
- BAUM, A. HENRY, member (1922), *A. Henry Baum*  
22 E. 40th St., New York, N. Y.
- BAUMAN, CARL F., member (1928), treasurer, *Commonwealth Gas Corporation*  
*and Subsidiaries*, Union Bldg., Charleston, W. Va.
- BAUMANN, HARRY P., member (1927), partner, *Baumann, Finney & Co.*  
208 S. LaSalle St., Chicago, Ill.
- BAUMGARTEN, HARRY E., member (1916)  
1529 Millers Court, Owensboro, Ky.
- BAUMGARTNER, ARTHUR G., member (1924), *A. G. Baumgartner*  
1328 Broadway, New York, N. Y.
- BAUMGARTNER, OTTO, member (1933), partner, *Frank E. Kohler & Company*  
1 N. LaSalle St., Chicago, Ill.
- BAXTER, CHARLES E., member (1928), treasurer, *S. Slater and Sons, Inc.*  
Slater, S. C.
- BAXTER, LYNN E., member (1925), partner, *Scholefield, Wells & Baxter*  
409 Kearns Bldg., Salt Lake City, Utah
- BAYER, WALTER V. D., member (1930), partner, *Bayer & Clausen*  
67 Wall St., New York, N. Y.
- BAYFIELD, RALPH, member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- BAYLIS, ALBERT EDWARD, member (1937), *Albert E. Baylis*  
925 Perrine Bldg., Oklahoma City, Okla.
- BAYLOR, EVERETT R., member (1926), with *Reynolds, Bone, Griesbeck & Hind-  
erer*, Hamilton National Bank Bldg., Johnson City, Tenn.
- BAYNE, ROBERT, member (1899), *Robert Bayne*  
905 N. Lawler Ave., Chicago, Ill.
- BAYS, WILLIAM J., associate (1937), with *Haskins & Sells*  
1003 Pacific Mutual Bldg., Los Angeles, Calif.
- BEAIRSTO, HAROLD JAMES, member (1924), partner, *Rhyne, Priaulx & Beairsto*  
233 Broadway, New York, N. Y.
- BEAMAN, EARL R., member (1934), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- BEAMAN, IVAN L., associate (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- BEARD, ALEXANDER H., member (1924), *Beard & Abney*  
90 Broad St., New York, N. Y.
- BEATTY, F. MERRILL, member (1936), partner, *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- BEATTY, J. EARL, member (1925), *J. Earl Beatty*  
Peoples Bank Bldg., Charleston, W. Va.
- BEATTY, STANLEY E., member (1922), assistant educational director, *Inter-  
national Accountants Society, Inc.*, 3411 S. Michigan Ave., Chicago, Ill.
- BEATY, EARL, associate (1929), secretary, *Emmanuel Missionary College*  
Berrien Springs, Mich.
- BEAUJON, AUSTIN L., member (1920), *Austin L. Beaujon*  
205 E. 42nd St., New York, N. Y.

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- BEAURY, GEORGE CHARLES, member (1935)  
2035 W. Cincinnati Ave., San Antonio, Texas
- BECHERT, WILLIAM C., member (1916), partner, *Touche, Niven & Co.*  
852 McKnight Bldg., Minneapolis, Minn.
- BECKER, BEN EDWARD, member (1936), with *Lybrand, Ross Bros. & Montgomery*, 1603 First National Bank Bldg., Dallas, Texas
- BECKER, G. ROBERT, associate (1936), with *Lybrand, Ross Bros. & Montgomery*, 3815 Carew Tower, Cincinnati, Ohio
- BECKER, JACOB L., member (1926), partner, *Becker & Rosenberg*  
475 Fifth Ave., New York, N. Y.
- BECKER, KARL H., associate (1926), partner, *Arthur L. Risley & Co.*  
110 State St., Boston, Mass.
- BECKER, LOUIS F., member (1936), assistant treasurer, *Julius Forstmann & Co., Inc.*, Passaic, N. J.
- BECKER, SANFORD, member (1928), *Sanford Becker*  
11 W. 42nd St., New York, N. Y.
- BECKRECK, VICTOR, member (1934), partner, *Wm. M. Beckelman & Co.*  
17 Academy St., Newark, N. J.
- BECKWITH, BARRETT JOEL, member (1927), *Barrett Joel Beckwith*  
440 Gurney Bldg., Syracuse, N. Y.
- BEELER, GEORGE R., member (1934), with *George B. Buist and Co.*  
1001 Old First Bldg., Fort Wayne, Ind.
- BEESLEY, WILFORD A., member (1922), partner, *Beesley, Wood & Co.*  
609 First National Bank Bldg., Salt Lake City, Utah
- BEETON, FRANK A., associate (1932), with *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- BEGLEY, JOHN P., associate (1928), professor of accounting and finance, *Creighton University*, Omaha, Nebr.
- BEHELER, SHERMAN H., associate (1932) with *McCammom, Morris & Pickens*  
1205 Fair Bldg., Fort Worth, Texas
- BEHNKEN, EUGENE E., member (1934), *Eugene E. Behnken*  
908 Liberty Bank Bldg., Savannah, Ga.
- BEITTEL, AUSTIN M., member (1936), partner, *Hatter, Harris and Beittel*  
304 Fulton National Bank Bldg., Lancaster, Pa.
- BEJSOVEC, EMIL J., member (1930), *Emil J. Bejsovec*  
48 Van Cott Ave., Hempstead, L. I., N. Y.
- BELANGER, HOMER J., associate (1937), partner, *Barnett & Belanger*  
8 E. 41st St., New York, N. Y.
- BELFINT, CHARLES I., member (1933), *Charles I. Belfint*  
400 Citizens Bank Bldg., Wilmington, Del.
- BELKNAP, ROSCOE H., member (1921)  
211 Congress St., Boston, Mass.
- BELL, ERNEST WILLIAM, member (1923), partner, *Ernest W. Bell & Co.*  
25 Beaver St., New York, N. Y.
- BELL, GEORGE D., member (1936), partner, *Burns & Company*  
213 S. Broad St., Philadelphia, Pa.
- BELL, GRANT L., member (1922), *Grant L. Bell*  
604 First National Bank Bldg., Scranton, Pa.
- BELL, HAROLD E., member (1924), partner, *Bell and Company*  
First National Bank Bldg., Sharon, Pa.
- BELL, HERMON F., member (1911), partner, *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- BELL, HOWARD S., member (1925), partner, *Howard S. Bell and Company*  
201 Empire State Bldg., Spokane, Wash.
- BELL, WILLIAM H., member (1916), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- BELSER, ANTHONY A., member (1927), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- BELSER, F. C., member (1915), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.

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- BELSON, SAMUEL L., member (1925), *Samuel L. Belson*  
11 Beacon St., Boston, Mass.
- BEMIS, JOHN EMMONS, member (1936), partner, *Bemis, Ream & Brekke*  
229 Insurance Exchange Bldg., Des Moines, Iowa
- BENDER, DANIEL H., member (1927), *Daniel H. Bender*  
150 Broadway, New York, N. Y.
- BENDET, SAMUEL I., member (1934), *Samuel I. Bendet*  
24 Commerce St., Newark, N. J.
- BENINGTON, HAROLD, member (1906), partner, *Scovell, Wellington & Co.*  
105 W. Adams St., Chicago, Ill.
- BENNER, ALVIN J., member (1925), partner, *Benner, Mayors & Company*  
317 N. 11th St., St. Louis, Mo.
- BENNETT, CHARLES A., member (1921), partner, *Barrow, Wade, Gulhrrie & Co.*  
120 Broadway, New York, N. Y.
- BENNETT, CLINTON W., member (1920), partner, *Cooley & Marvin*  
140 Federal St., Boston, Mass.
- BENNETT, GEORGE E., member (1924), professor of accounting, *Syracuse University*, Syracuse, N. Y.
- BENNETT, HENRY H., associate (1930), *Henry H. Bennett*  
Totz, Ky.
- BENNETT, JACOB, member (1924), *Jacob Bennett*  
1775 Broadway, New York, N. Y.
- BENNETT, PERCY HENRY, member (1937), partner, *Haskell and Bennett*  
922 Elm St., Manchester, N. H.
- BENNETT, ROBERT J., member (1907), *Robert J. Bennett*  
503 Land Title Bldg., Philadelphia, Pa.
- BENNETT, VIRGIL E., member (1923), partner, *Bennett & Co.*  
Union Trust Bldg., Pittsburgh, Pa.
- BENSON, EDWARD A., member (1916), with *Loomis, Suffern & Fernald*  
80 Broad St., New York, N. Y.
- BENSON, GEORGE E., associate (1936), with *Hashkins & Sells*  
155 Montgomery St., San Francisco, Calif.
- BENSON, JAMES L., member (1926), partner, *Wooden & Benson*  
Munsey Bldg., Baltimore, Md.
- BENSON, JOHN H., member (1922), with *White & Currie*  
1120 White Bldg., Seattle, Wash.
- BENTLEY, A., member (1905), partner, *Barrow, Wade, Gulhrrie & Co.*  
120 Broadway, New York, N. Y.
- BENTLEY, CHARLES BANCROFT, associate (1928), cost accountant, *Simplex Wire & Cable Co.*, 201 Devonshire St., Boston, Mass.
- BENTLEY, HARRY C., member (1908), president, *The Bentley School of Accounting and Finance*, 921 Boylston St., Boston, Mass.
- BENTON, CLARENCE H., member (1922), partner, *Reilly, Penner & Benton*  
110 E. Wisconsin Ave., Milwaukee, Wis.
- BENTON, EDWARD L., member (1925), partner, *Reilly, Penner & Benton*  
110 E. Wisconsin Ave., Milwaukee, Wis.
- BENTON, ELVIS W., associate (1937), auditor, *Midway Chemical Co.*  
5235 W. 65th St., Chicago, Ill.
- BERDON, DAVID, member (1923), partner, *David Berdon & Co.*  
1450 Broadway, New York, N. Y.
- BERG, JOHN, member (1922), *John Berg*  
815-15th St., N. W., Washington, D. C.
- BERGEN, GEORGE L., member (1916), partner, *Bergen and Willwonseder*  
70 Pine St., New York, N. Y.
- BERGER, EUGENE M., member (1924), partner, *Eugene M. Berger & Co.*  
726 Roosevelt Bldg., Los Angeles, Calif.
- BERGER, ROBERT O., member (1906), partner, *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- BERGMAN, LOUIS, member (1927), with Technical Staff, *Bureau of Internal Revenue*, 90 Church St., New York, N. Y.

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- BERGMAN, NATHANIEL B., member (1919), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- BERGMAN, RUDOLPH, member (1925), partner, *Quinn, Berran & Co.*  
17 E. 42nd St., New York, N. Y.
- BERGNER, R. W., member (1935), with *LaSalle Extension*  
41st & Michigan Blvd., Chicago, Ill.
- BERKEY, SEYMOUR R., member (1931), partner, *Lawrence Scudder & Co.*  
924 Grand Rapids National Bank Bldg., Grand Rapids, Mich.
- BERMAN, HERMAN MARSHALL, member (1936), partner, *Marshall Berman & Co.*  
First National Bank Bldg., Chicago, Ill.
- BERNARD, WALTER V., member (1924), secretary, *Mitchell & Smith, Inc.*  
9469 Copland Ave., Detroit, Mich.
- BERNSTEIN, LEON B., member (1937), partner, *Laventhol & Krekstein*  
1528 Walnut St., Philadelphia, Pa.
- BERNSTEIN, OSCAR J., member (1922), *Oscar J. Bernstein*  
211 National Press Bldg., Washington, D. C.
- BERNSTEIN, SIDNEY, associate (1937), *Sidney Bernstein*  
77 W. Washington St., Chicago, Ill.
- BERRIDGE, ARTHUR, member (1928), *Arthur Berridge & Co.*  
410 Worcester Bldg., Portland, Ore.
- BERRY, JOHN, JR., member (1936), with *Price, Waterhouse & Co.*  
1710 Packard Bldg., Philadelphia, Pa.
- BERSON, SAMUEL, member (1922), *Samuel Berson & Co.*  
220 Fifth Ave., New York, N. Y.
- BERTHOLF, E. A., associate (1928), partner, *Bertholf, McClure & Company*  
318 Liberty Bldg., Des Moines, Iowa
- BESORE, DOUGLASS DEIHL, associate (1929), partner, *Besore & Wright*  
1421 Atlantic Ave., Atlantic City, N. J.
- BESSER, HYMAN, member (1929), partner, *Besser & Company*  
11 Commerce St., Newark, N. J.
- BETHEA, HENRY C., member (1932), with *W. O. Ligon & Company*  
916 Esperson Bldg., Houston, Texas
- BETSCH, BERTRAM M., member (1936), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- BETTS, IVAN F., member (1935), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- BETTS, VILAS D., member (1935), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- BEVERIDGE, FREDERICK, associate (1918)  
223 St. John's Road, Corstorphine, Edinburgh, Scotland
- BEVIS, HERMAN W., member (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- BICKETT, WILLIAM P., member (1916), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- BIELAU, O. T., member (1935), *O. T. Bielau & Company*  
Law & Finance Bldg., Pittsburgh, Pa.
- BIENVENU, EMILE, member (1908), *Emile Bienvenu*  
717 Whitney Bank Bldg., New Orleans, La.
- BIERMAN, VERNOR D., member (1905), *Vernor D. Bierman*  
90 State St., Albany, N. Y.
- BIERMANN, D. P., member (1910), *D. P. Biermann*  
41 Park Row, New York, N. Y.
- BIERWIRTH, ALBERT HOWE, member (1937), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- BIGG, MALCOLM W., member (1923), auditor, *Southern Sugar Company*  
Clewiston, Fla.
- BIGGS, JOHN S., associate (1924), examiner, *Federal Trade Commission*  
Washington, D. C.
- BIGHAM, JAY E., member (1929), partner, *Jay E. Bigham & Co.*  
906 Citizens Bank Bldg., Tampa, Fla.

### Alphabetical List of Members and Associates

- BILCHICK, ABRAHAM L., member (1937), partner, *A. L. Bilchick & Co.*  
565 Fifth Ave., New York, N. Y.
- BILLER, I. EDWARD, associate (1932), *I. Edward Biller*  
519 Lawyers Bldg., Boston, Mass.
- BILLINGS, PHILIP L., member (1915), partner, *Billings, Prouty & Company*  
918 Des Moines Bldg., Des Moines, Iowa
- BILLINGTON, WILLIAM HOWARD, associate (1925), partner, *W. H. Billington & Co.*, 11 S. LaSalle St., Chicago, Ill.
- BILLUPS, FORD L., member (1922), secretary-treasurer, *Ramsey Petroleum Corp.*, 3000 Ramsey Tower, Oklahoma City, Okla.
- BIRCH, ANDREW K., member (1934), with *John Heins & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- BIRCH, ARTHUR L., member (1927), partner, *Arthur L. Birch & Company*  
808 N. Third St., Milwaukee, Wis.
- BIRKETT, LLOYDE W., member (1928), partner, *Reilly, Penner and Benton*  
110 E. Wisconsin Ave., Milwaukee, Wis.
- BIRR, CHARLES H., member (1922), with *The Morgan Engineering Co.*  
950 Broadway, East, Alliance, Ohio
- BISCHEL, ALBERT C., associate (1926), with *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- BISCHOFF, ELMER O., member (1926), comptroller, *The Gugler Lithographic Co.*  
1339 N. Milwaukee St., Milwaukee, Wis.
- BISCHOFF, HAROLD E., member (1929), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- BISHOP, GEORGE L., member (1906), partner, *Storer & Bishop*  
68 Devonshire St., Boston, Mass.
- BISHOP, RALPH R., member (1923), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- BITTING, CLARENCE R., member (1922), president, *Bitting, Incorporated*  
20 Exchange Pl., New York, N. Y.
- BIXBY, PERCIVAL G., member (1921), *Percival G. Bixby & Co.*  
638 Marine Trust Bldg., Buffalo, N. Y.
- BIXLER, J. GLENN, member (1922), partner, *Horton and Bixler*  
1008 Mills Bldg., El Paso, Texas
- BLACK, GEORGE, member (1906), partner, *George Black & Co.*  
311 Selling Bldg., Portland, Ore.
- BLACK, MARTIN LEE, JR., associate (1930), instructor in accounting, *Duke University*, Durham, N. C.
- BLACK, ROBERT W., member (1925), partner, *Black & Company*  
1201 Garrett Bldg., Baltimore, Md.
- BLACK, WILLIAM M., member (1931), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- BLACK, WILMER, member (1907), partner, *Black & Company*  
1201 Garrett Bldg., Baltimore, Md.
- BLACKIE, WILLIAM, member (1935), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- BLACKSTONE, F. GORDON, member (1933), *F. Gordon Blackstone*  
25 Broadway, New York, N. Y.
- BLAIR, WILLIAM J., member (1914), partner, *John Heins & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- BLAISE, FRANCIS J., member (1933), with *The Pure Oil Company*  
35 E. Wacker Dr., Chicago, Ill.
- BLAKE, ALBERT H., member (1936), *Albert H. Blake*  
200 Castanea Bldg., Asheville, N. C.
- BLANCHARD, EDWARD MARVIN, associate (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- BLANCHARD, GLYNN F., member (1916), *Glynn F. Blanchard*  
341 Houseman Bldg., Grand Rapids, Mich.
- BLANCHARD, MAURICE L., member (1933), partner, *Webster, Horne & Blanchard*, 15 Lewis St., Hartford, Conn.



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- BLAND, T. NOEL, associate (1921), assistant general manager, *Fibreboard Products, Inc.*, 710 Russ Bldg., San Francisco, Calif.
- BLANKENBURG, CHARLES A., member (1937), with *R. G. Rankin & Co.*  
1919 Bankers Bldg., Chicago, Ill.
- BLATTNER, BENJAMIN, member (1922)  
233 Broadway, New York, N. Y.
- BLAU, MAURICE, member (1934), partner, *Lewis Gompers & Company*  
45 John St., New York, N. Y.
- BLEGEN, ARTHUR, member (1929), partner, *Thompson, Blegen & Company*  
412 Black Bldg., Fargo, N. D.
- BLESER, EDWARD MARTIN, member (1936), with *Anaconda Copper Mining Co.*  
25 Broadway, New York, N. Y.
- BLIGHT, REYNOLD E., member (1913), partner, *Blight & Wheeler*  
900, 756 S. Broadway, Los Angeles, Calif.
- BLISS, JAMES H., member (1916), comptroller, *Libby, McNeill & Libby*  
U. S. Yards, Chicago, Ill.
- BLOCHER, PAUL EVERETT, associate (1937), *Paul E. Blocher*  
910-17th St., N. W., Washington, D. C.
- BLOCK, A. PERCY, member (1925), *A. Percy Block*  
11 Park Pl., New York, N. Y.
- BLOCK, FRANCIS J., member (1937), *F. J. Block*  
Laurel, Miss.
- BLOCK, JOSEPH LUCIEN, member (1924), *J. L. Block & Company*  
183 Humble Bldg., Houston, Texas
- BLOCK, MILTON D., member (1924), partner, *Johnson, Block & Rothing*  
1048, 140 S. Dearborn St., Chicago, Ill.
- BLOMQUIST, KARL E., member (1936), *Karl E. Blomquist*  
1 Arlington Ave., Jamestown, N. Y.
- BLOMQUIST, ERIK J., member (1924), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- BLOODSWORTH, A. J., member (1927), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- BLOOMBURG, FILLMORE R., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- BLOUGH, CARMAN GEORGE, member (1929), chief accountant, *Securities and Exchange Commission*, 1778 Pennsylvania Ave., Washington, D. C.
- BLUM, FREDERICK M., associate (1929), partner, *Ball, Blum & Co.*  
517 Mills Bldg., Washington, D. C.
- BLUM, LOUIS D., member (1924), *Louis D. Blum & Co.*  
705 Bowery Savings Bank Bldg., New York, N. Y.
- BLUMENFELD, FRANKLIN D., member (1936)  
905 University Ave., Madison, Wis.
- BLUMENSCHINE, ARTHUR E., member (1930), *Arthur E. Blumenschine*  
725, 24 Commerce St., Newark, N. J.
- BLUNT, RAYMOND S., member (1931), *Raymond S. Blunt & Company*  
733 W. 64th St., Chicago, Ill.
- BODENSIEK, HENRY H., member (1934), accountant, *Metropolitan Life Insurance Co.*, 1 Madison Ave., New York, N. Y.
- BOEDEKER, MYRON J., member (1935), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- BOEKLE, OTTO I., member (1925), *O. I. Boekle*  
2126 Union Guardian Bldg., Detroit, Mich.
- BOGGS, HARRY, member (1926), partner, *Herdrich and Boggs*  
803 Electric Bldg., Indianapolis, Ind.
- BOGUE, RUSSELL S., member (1933), *Russell S. Bogue*  
905 Citizens Bank Bldg., Tampa, Fla.
- BOKA, ALEXANDER J., member (1923), partner, *Boka & Eiswirth*  
802 Cotton Belt Bldg., St. Louis, Mo.
- BOLDT, CHESTER C., member (1925), with *Thurston & Grider*  
303 Bassett Tower, El Paso, Texas

*Alphabetical List of Members and Associates*

- BOLIN, A. BRYAN, member (1923), partner, *Bolin, Quinn & Ivy*  
720 Commerce Title Bldg., Memphis, Tenn.
- BOLLONG, ELBRIDGE A., member (1918), partner, *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- BOLTON, WILLIAM M., member (1934), with *Martin, Johnson & Co.*  
7 S. Dearborn St., Chicago, Ill.
- BOMER, CHARLES F., member (1920), accountant, *Vincent Astor*  
23 W. 26th St., New York, N. Y.
- BONCZAK, ADAM E., member (1928), with *Reconstruction Finance Corporation*  
417 R.F.C. Bldg., Washington, D. C.
- BOND, JOE, member (1936), *Joe Bond*  
305 Wallace Bldg., Little Rock, Ark.
- BOND, LEWIS F., member (1936), *Lewis F. Bond*  
1700 I St., N. W., Washington, D. C.
- BONE, GEORGE A., associate (1927), partner, *Reynolds, Bone, Griesbeck & Hinderer*, Union Planters Bank Bldg., Memphis, Tenn.
- BONICAMP, JOHN PATRICK, member (1926), *John P. Bonicamp*  
Union National Bank Bldg., Wichita, Kan.
- BONNER, D. R., associate (1926), partner, *Hutchinson, Bonner & Burselon*  
1009 Praetorian Bldg., Dallas, Texas
- BONTEMS, JAMES W., member (1936), partner, *James W. Bontems & Co.*  
215 W. 6th St., Los Angeles, Calif.
- BOONE, GEORGE D., member (1935), with *Barrow, Wade, Guthrie & Co.*  
624 S. Boston Ave., Tulsa, Okla.
- BOONE, L. I., member (1937), partner, *Humphrey, Robinson & Company*  
201 Columbia Bldg., Louisville, Ky.
- BOORD, H. O., member (1936), industrial engineer, *Hazel-Atlas Glass Co.*  
Wheeling, W. Va.
- BOOTHE, J. LEE, member (1919), *J. Lee Boothe*  
1355 Book Bldg., Detroit, Mich.
- BORDNER, H. W., member (1934), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- BORLAND, WILLIAM HOWARD, member (1927), *William Howard Borland*  
Comer Bldg., Birmingham, Ala.
- BOSKY, IRVING ARTHUR, member (1929), partner, *Bosky & Kanner*  
11 W. 42nd St., New York, N. Y.
- BOTTENFIELD, RICHARD A., member (1937), with *Lybrand, Ross Bros. & Montgomery*, 510 S. Spring St., Los Angeles, Calif.
- BOTWINICK, BENJAMIN, member (1937), *Benjamin Botwinick*  
General Motors Bldg., New York, N. Y.
- BOULAY, JOSEPH A., member (1924), partner, *Boulay, Anderson, Waldo & Co.*  
1023 Northwestern Bank Bldg., Minneapolis, Minn.
- BOULTER, JOHN W., member (1937), with *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- BOULTER, WILLIAM B., member (1911), partner, *Edward Gore & Co.*  
125 W. Madison St., Chicago, Ill.
- BOURGEAIS, HANNIS TAYLOR, member (1924), *Hannis T. Bourgeois*  
311 Roumain Bldg., Baton Rouge, La.
- BOURGEAIS, SIDNEY S., JR., member (1926), *Sidney S. Bourgeois & Co*  
American Bank Bldg., New Orleans, La.
- BOURKE, CLETUS W., member (1922), partner, *Cletus W. Bourke & Company*  
15 Park Row, New York, N. Y.
- BOURNE, ALFRED E., member (1922)  
356 W. 34th St., New York, N. Y.
- BOURS, B. W., member (1911), secretary, *State Board of Accountancy*  
620 Market St., San Francisco, Calif.
- BOUTELLE, EUGENE G., member (1933), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- BOW, WILLIAM R., member (1934), *William R. Bow*  
625 Henry Bldg., Seattle, Wash.

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- BOWEN, ARTHUR FINN, associate (1922), treasurer, *North Carolina State College of Agriculture and Engineering*, Raleigh, N. C.
- BOWEN, ARTHUR H., associate (1937), with *Lunsford, Barnes & Company*  
1003 Insurance Exchange Bldg., Kansas City, Mo.
- BOWEN, CHARLES R., member (1932), partner, *Haskins & Sells*  
1403 First National Bank Bldg., Cincinnati, Ohio
- BOWEN, HAROLD G., member (1937), with *Robert Douglas & Co.*  
732 Bay State Bldg., Lawrence, Mass.
- BOWEN, LANCELOT P., member (1935), partner, *Lincoln G. Kelly & Company*  
608 Walker Bank Bldg., Salt Lake City, Utah
- BOWERS, FLOYD K., member (1936), assistant supervisor, *Division of Audits*,  
*State of Oregon*, Salem, Ore.
- BOWERS, NEWTON L., associate (1936), partner, *Halloway, Knutson and Bowers*  
Metropolitan Bank Bldg., Minneapolis, Minn.
- BOWLBY, JOEL M., member (1923), partner, *Barrow, Wade, Guthrie & Co.*  
1 N. LaSalle St., Chicago, Ill.
- BOWLES, HERBERT GEORGE, member (1936), with *Lybrand, Ross Bros. & Montgomery*, 510 S. Spring St., Los Angeles, Calif.
- BOWMAN, ARCHIBALD, member (1905), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- BOWMAN, EDMUND D., associate (1937), auditor, *Municipal Finance Commission*, State House, Trenton, N. J.
- BOWMAN, FRANKLIN, member (1920), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- BOWSER, JOHN VICTOR, member (1936), assistant controller, *The Westinghouse Air Brake Company*, Wilmerding, Pa.
- BOWSHER, HARRY F., associate (1936), partner, *Bousher & Kingman*  
306 Opera House Block, Lima, Ohio
- BOYACK, HARRY, member (1916), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- BOYCE, JOHN M., member (1922), secretary and treasurer, *Chamberlain, Care & Boyce, Inc.*, 644 Prudential Bldg., Buffalo, N. Y.
- BOYD, ERNEST, member (1913), partner, *Boyd, Cronk & Company*  
809 Ambassador Bldg., St. Louis, Mo.
- BOYD, HARRY JAMES, associate (1937), with *Price, Waterhouse & Co.*  
1239 Gulf Bldg., Pittsburgh, Pa.
- BOYD, ORTON W., member (1927), with *Securities & Exchange Commission*  
Washington, D. C.
- BOYDSTON, TOM D., associate (1922), with *Indian Territory Illuminating Oil Co.*, Bartlesville, Okla.
- BOYE, ERIC C., member (1933), with *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- BOYLE, A. R. M., member (1921), treasurer, *Lehn & Fink Products Co.*  
683 Fifth Ave., New York, N. Y.
- BOYNTON, C. EVERETT, member (1910), *C. Everett Boynton*  
546 Congress Square Hotel, Portland, Maine
- BOYNTON, WILLIAM, member (1922), with *Charles F. Rittenhouse & Company*  
1 Federal St., Boston, Mass.
- BOZZELLI, RUDOLPH SIGFRIED, member (1937), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- BRACH, HENRY, member (1925), partner, *Appel & Brach*  
19 Rector St., New York, N. Y.
- BRADFORD, EDWARD GARDNER, member (1935), with *New York Stock Exchange*  
11 Wall St., New York, N. Y.
- BRADLEY, ROBERT L., member (1933), partner, *Stevens and Bradley*  
Lenoir, N. C.
- BRADLEY, WALTER L., member (1935), *W. L. Bradley & Company*  
832 Chamber of Commerce Bldg., Buffalo, N. Y.
- BRADY, EDWARD W., member (1931), *Edward W. Brady & Co.*  
Clifford Bldg., Grand Forks, N. D.

*Alphabetical List of Members and Associates*

- BRADY, THOMAS G., member (1928), with *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- BRAINEN, A. LOUIS, member (1937), partner, *Brainen and Fierstien*  
694 Main Ave., Passaic, N. J.
- BRAKMAN, WILLIAM H., member (1935), partner, *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- BRANCH, THOMAS WEST, member (1923), *Thomas W. Branch*  
4 Wesley Rd., N. E., Atlanta, Ga.
- BRASH, WILLIAM D., member (1920), manager, *Corporation Counselors Bureau*  
30 Rockefeller Plaza, New York, N. Y.
- BRAVERMAN, FRANK P., member (1937), *Frank P. Braverman*  
310 N. American Bldg., Philadelphia, Pa.
- BRAVERMAN, HARRY, member (1916), partner, *H. Braverman & Co.*  
1060 Broad St., Newark, N. J.
- BRECHER, LEONARD, member (1930), comptroller, *Stern & Co.*  
706 Market St., Philadelphia, Pa.
- BREIDEN, HUGO R., member (1928), partner, *McConnell & Breiden*  
Fidelity-Philadelphia Trust Bldg., Philadelphia, Pa.
- BREIMO, MARK, member (1934), *Mark Breimo*  
311 First National Bank Bldg., El Dorado, Ark.
- BREITUNG, EDWARD W., member (1937), with *Squires and Company*  
101 Park Ave., New York, N. Y.
- BRELSFORD, JOSEPH K., member (1924), partner, *Brelsford & Gifford Co.*  
644 New England Bldg., Topeka, Kan.
- BRENDEL, A. H., member (1916)  
509 American Bldg., Cincinnati, Ohio
- BREWER, GEORGE F., member (1936), partner, *Ernst & Ernst*  
231 S. LaSalle St., Chicago, Ill.
- BREWSTER, HAROLD S., member (1928), with *Universal Pictures Company, Inc.*  
Universal City, Calif.
- BREWSTER, MAURICE A., member (1927), treasurer, *The Pennzoil Company*  
Drake Theatre Bldg., Oil City, Pa.
- BREYER, EDWIN WILLIAM, member (1912), *Edward William Breyer*  
1306 Terminal Tower, Cleveland, Ohio
- BRICK, HARRY, member (1917), associated with *Lawrence Scudder & Co.*  
120 Wall St., New York, N. Y.
- BRIDWELL, CHARLES FIELDING, member (1912), *Chas. F. Bridewell*  
P. O. Box 471, Houston, Texas
- BRIGGS, ROBERT PETER, member (1935), partner, *F. E. Ross & Co.*  
203 State Savings Bank Bldg., Ann Arbor, Mich.
- BRIGGS, RUSSELL E., member (1920)  
376 W. 245th St., New York, N. Y.
- BRIGHT, C. H., member (1930), *C. H. Bright*  
21 Porter Bldg., Memphis, Tenn.
- BRINGHURST, WM., member (1927), with *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- BRINING, RICHARD L., member (1936), *Kessler, Cartall & Co.*  
806 LaSalle Bldg., St. Louis, Mo.
- BRISON, CLIFFORD S., member (1921), *Clifford S. Brison*  
P. O. Box 321, Bronxville, N. Y.
- BROAD, SAMUEL J., member (1921), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- BROCKELBANK, GUY H., associate (1922), partner, *Brockelbank & Brockelbank*  
605 Broad St., Newark, N. J.
- BROCKMAN, DANIEL D., member (1930), partner, *C. D. Giles & Co.*  
67 Wall St., New York, N. Y.
- BROCKWAY, ARTHUR LAWRENCE, member (1926), partner, *Price, Waterhouse & Co.*, 1602 Union Trust Bldg., Cleveland, Ohio
- BRODIE, ALEXANDER B., member (1914), partner, *Price, Waterhouse & Co.*  
215 St. James St., Montreal, Canada

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- BRODIE, FRANCIS R., member (1936), partner, *Smith, Brodie & Hansen*  
1026 Dwight Bldg., Kansas City, Mo.
- BRODNER, JOSEPH, member (1930), with *Harris, Kerr, Forster & Company*  
18 E. 48th St., New York, N. Y.
- BRODY, ARTHUR A., member (1922), *Arthur A. Brody*  
270 Madison Ave., New York, N. Y.
- BROMBACH, ALFRED C., member (1931), with *John Heins & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- BRONNER, FRANK J., member (1936), partner, *O. F. Taylor & Co.*  
50 Broadway, New York, N. Y.
- BROOKINS, NOAH ORVILLE, member (1937), with *Lybrand, Ross Bros. & Montgomery*, 510 S. Spring St., Los Angeles, Calif.
- BROOKS, CHARLES F., member (1930), *Charles F. Brooks*  
84 State St., Montpelier, Vt.
- BROOKS, MAURICE E., member (1931), partner, *The M. E. Brooks Company*  
311 Bank & Insurance Bldg., Dubuque, Iowa
- BROOKSTONE, REUBEN F., member (1936), partner, *Golman, Brookstone & Company*, 100 N. LaSalle St., Chicago, Ill.
- BROPHY, DANIEL A., associate (1924), comptroller, *Elgin National Watch Co.*  
35 E. Wacker Dr., Chicago, Ill.
- BROTHERTON, R. ERNEST, member (1913), partner, *Brotherton, Thomas & Co.*  
1540 San Pablo Ave., Oakland, Calif.
- BROWN, ADDISON REID, member (1922), partner, *Lawrence E. Brown & Co.*  
1917 Fidelity-Philadelphia Trust Bldg., Philadelphia, Pa.
- BROWN, ALBERT, member (1924), partner, *Patterson and Brown*  
75 Federal St., Boston, Mass.
- BROWN, ALFRED T., associate (1923), executive vice-president, *Caterpillar Tractor Co.*, Peoria, Ill.
- BROWN, BENJAMIN, member (1937), *Benjamin Brown*  
233 Broadway, New York, N. Y.
- BROWN, CHARLES LESLIE, member (1937), *Charles L. Brown & Co.*  
343 S. Dearborn St., Chicago, Ill.
- BROWN, CLYDE ALLAN, member (1936), *C. A. Brown and Company*  
507 Boxley Bldg., Roanoke, Va.
- BROWN, FRED H., member (1934), partner, *Lester Herrick and Herrick*  
403 Merchants Exchange, San Francisco, Calif.
- BROWN, G. RUSSELL, member (1930), *Russell Brown & Co.*  
1110 Boyle Bldg., Little Rock, Ark.
- BROWN, GLENN LATHROP, member (1921), *G. L. Brown*  
906 Westminster Bldg., Chicago, Ill.
- BROWN, HERBERT PEARCE, member (1925), president, *Franklin Ice Cream Corp.*, 1217 Harrison St., Kansas City, Mo.
- BROWN, J. BERNARD, member (1937), partner, *Brown and Imhof*  
408 Washington Bldg., Louisville, Ky.
- BROWN, JOHN EVERETT, member (1928), partner, *James A. Councilor & Company*, Tower Bldg., Washington, D. C.
- BROWN, JOHN MCKNIGHT, member (1927), with *Barrow, Wade, Guthrie & Co.*  
First National Bank Bldg., Utica, N. Y.
- BROWN, JOHN PHILIP, member (1934), with *Arthur Young & Co.*  
Koppers Bldg., Pittsburgh, Pa.
- BROWN, MILNER, associate (1929), with *Allen, Busby and Harrigan*  
203 Hubbell Bldg., Des Moines, Iowa
- BROWN, OSCAR W., associate (1929), president, *Oklahoma Gulf Royalty Corporation*, 1109 Hunt Bldg., Tulsa, Okla.
- BROWN, RAYMOND C., member (1907), partner, *Raymond C. Brown & Co.*  
55 Worth St., New York, N. Y.
- BROWN, ROBERT B., associate (1937), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- BROWN, ROBERT CHARLES, member (1905), partner, *Touche, Niven & Co.*  
10 S. LaSalle St., Chicago, Ill.

### Alphabetical List of Members and Associates

- BROWN, ROY C., associate (1924), partner, *T. J. Hargadon & Co.*  
617 Miazza-Woods Bldg., Meridian, Miss.
- BROWN, SAMUEL W., member (1925)  
303 Goundry St., North Tonawanda, N. Y.
- BROWN, THOMAS J., member (1937), *Thomas J. Brown*  
82 Devonshire St., Boston, Mass.
- BROWN, THOMAS W., member (1935), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- BROWN, WALTER E., member (1935), partner, *E. H. Griswold & Co.*  
1 Federal St., Boston, Mass.
- BROWN, WARREN M., member (1924), *Warren M. Brown*  
64 Pearl St., Hartford, Conn.
- BROWN, WARREN THOMAS, member (1931), with *Gauger & Diehl*  
1223 Jefferson Bldg., Peoria, Ill.
- BROWN, WILLIAM J., associate (1926), assistant secretary and treasurer, *Jerome & Cowan, Inc.*, 537 Trust Company of Georgia Bldg., Atlanta, Ga.
- BROWN, WILLIS H., member (1922), *Willis H. Brown*  
215 Herman W. Hellman Bldg., Los Angeles, Calif.
- BROWNE, RICHARD H., member (1921), Controller, *Terminal Barber Shops, Inc.*, 152 W. 42nd St., New York, N. Y.
- BROWNE, F. TILLMAN, member (1925), partner, *Ralph B. Mayo & Co.*  
1200 Security Bldg., Denver, Colo.
- BRUBAKER, F. C., member (1916), partner, *Brubaker, Fisher & Taylor*  
1202 Sweetland Bldg., Cleveland, Ohio
- BRUBAKER, HORACE G., associate (1925)  
4638-14th St., N. Arlington, Va.
- BRUCE, ROBERT M., member (1935), *Robert M. Bruce*  
New Hampshire National Bank Bldg., Portsmouth, N. H.
- BRUELL, FREDERICK M., associate (1937), partner, *Janis and Bruell*  
270 Broadway, New York, N. Y.
- BRUFLAT, WALTER M., associate (1933), with *Premier-Pabst Sales Co.*  
221 N. LaSalle St., Chicago, Ill.
- BRUHL, EDWIN L., member (1936), partner, *F. G. Masquelette & Company*  
817 First National Bank Bldg., El Paso, Texas
- BRUNDAGE, PERCIVAL F., member (1921), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- BRUNEAU, ARMAND L., member (1911), *Armand L. Bruneau*  
74 Trinity Pl., New York, N. Y.
- BRUNTON, DAVID M. A., member (1933), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- BRUSTER, RALPH R., associate (1925), with *Scovell, Wellington & Co.*  
110 State St., Boston, Mass.
- BRYAN, CHARLES T., member (1923), comptroller, *Pace Institute*  
225 Broadway, New York, N. Y.
- BRYANT, C. CECIL, member (1935), *C. Cecil Bryant*  
107 E. Broadway, Ocala, Fla.
- BRYDEN, ALLAN JAMES, member (1936), special agent, *Federal Bureau of Investigation, United States Department of Justice*, Washington, D. C.
- BUCHAN, LESLIE J., member (1931), professor of accounting, *Tulane University*  
New Orleans, La.
- BUCHANAN, ROBERT, member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2 Pine St., San Francisco, Calif.
- BUCHANAN, WM. GORDON, member (1926), *Wm. Gordon Buchanan*  
Colorado Bldg., Washington, D. C.
- BUCKALEW, VARDAMAN M., member (1936), partner, *Smith, Dukes & Buckalew*  
316 First National Bank Bldg., Mobile, Ala.
- BUCKLEY, LESTER M., member (1926), *Lester M. Buckley*  
525 Stuart Bldg., Lincoln, Nebr.
- BUCKLEY, RICHARD EDWARD, associate (1933), *Richard E. Buckley*  
(Hamburg R.F.D.), Beach Rd., Wanakah, N. Y.

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- BUEHLER, EDWARD J., member (1925), partner, *Patterson & Ridgway*  
2200, 74 Trinity Pl., New York, N. Y.
- BUELL, SCIRE D., member (1935), partner, *Walter D. Whitcomb & Co.*  
1041 Pacific Bldg., Portland, Ore.
- BUFFON, CLIFFORD D., member (1926), *Clifford D. Buffon and Company*  
438 Volunteer Bldg., Chattanooga, Tenn.
- BUGBEE, GEORGE W., associate (1922), partner, *Bugbee, Baer & Co.*  
1128 Industrial Trust Bldg., Providence, R. I.
- BUGE, WILLIAM D., member (1931), with *Lybrand, Ross Bros. & Montgomery*  
231 S. LaSalle St., Chicago, Ill.
- BUIST, GEORGE B., member (1918), *George B. Buist & Co.*  
1001 First and Tri-State Bldg., Fort Wayne, Ind.
- BULLICK, RALPH, member (1935), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- BULLOCH, ANDREW J., member (1937), accountant, *Macklin Company*  
Jackson, Mich.
- BULLOCK, CYRIL N., member (1916), partner, *Haskins & Sells*  
1601 First National Bank Bldg., Detroit, Mich.
- BULLOCK, FRED D., member (1925), partner, *F. W. Lafrenz & Co., Bullock,  
Kellogg & Mitchell*, 605 Mills Bldg., San Francisco, Calif.
- BULLOCK, WALTER ROBERTS, member (1926), *Walter Roberts Bullock*  
31 Nassau St., New York, N. Y.
- BUMGARNER, JOHN C., associate (1936), with *Haskins & Sells*  
901 Cosden Bldg., Tulsa, Okla.
- BUNDY, HARRY W., member (1927), partner, *Bundy & Moran*  
Virginia Dare Arcade, Elizabeth City, N. C.
- BURER, WALTER CONRAD, member (1935), auditor, *The Sugarland Industries*  
Sugar Land, Texas
- BURFEIND, FRED C., associate (1937), *Standard Oil Company of New Jersey*  
2142, 30 Rockefeller Plaza, New York, N. Y.
- BURGEE, JAMES B., member (1926), with *R. G. Rankin & Co.*  
1919 Bankers Bldg., Chicago, Ill.
- BURGETT, VERNON B., member (1933), with *Price, Waterhouse & Co.*  
1320, 506 Olive St., St. Louis, Mo.
- BURK, DENT K., member (1933), *Dent K. Burk*  
Dominion National Bank Bldg., Bristol, Va.
- BURKE, HENRY G., member (1928), partner, *Burke, Landsberg & Gerber*  
1016 Munsey Bldg., Baltimore, Md.
- BURKE, J. EDWARD, member (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- BURKE, JOHN EDWARD, member (1925), partner, *John E. Burke & Co.*  
208 S. LaSalle St., Chicago, Ill.
- BURKE, THOMAS J., member (1922), with *Sulphite Paper Manufacturers Association*,  
122 E. 42nd St., New York, N. Y.
- BURKET, ALVIN WRIGHT, member (1926), partner, *T. Coleman Andrews & Co.*  
725 American Bank Bldg., Richmond, Va.
- BURKHARTT, CHARLES, member (1936), with *Puder & Puder*  
60 Park Pl., Newark, N. J.
- BURLESON, HARRY WESLEY, member (1922), with *Ernst & Ernst*  
2000 Buhl Bldg., Detroit, Mich.
- BURLESON, JAMES B., member (1928), partner, *Hutchinson, Bonner & Burleson*  
1009 Praetorian Bldg., Dallas, Texas
- BURLEY, ROSS A., member (1936), *Ross A. Burley*  
P. O. Box 933, Louisville, Ky.
- BURLINGAME, CHARLES M., member (1922), partner, *Howard Kroehl and  
Company*, 105 W. Adams St., Chicago, Ill.
- BURLINSON, MAURICE A., member (1926)  
1501 N. 3rd Ave., Tucson, Ariz.
- BURMAN, THOMAS WILLIAM, member (1925), with *Lunsford, Barnes & Company*  
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*Alphabetical List of Members and Associates*

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712 Tower Petroleum Bldg., Dallas, Texas
- BURNEY, CHARLES J., associate (1937), *Charles J. Burney*  
417 Finance Bldg., Kansas City, Mo.
- BURNHAM, DWIGHT NUTTING, member (1922), *D. N. Burnham & Co.*  
817 Denrike Bldg., Washington, D. C.
- BURNHAM, EDWARD L., associate (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- BURNHAM, FREDERICK E., associate (1930), general accountant, *United Aircraft Corporation*, East Hartford, Conn.
- BURNS, DOUGLAS M., associate (1936), with *Price, Waterhouse & Co.*  
962 Stuart Bldg., Seattle, Wash.
- BURNS, GARRETT T., member (1933), partner, *Arthur Andersen & Co.*  
601 W. 5th St., Los Angeles, Calif.
- BURNS, JAMES W., member (1936), partner, *George K. Kingsley & Co.*  
1065 duPont Bldg., Wilmington, Del.
- BURNS, JOHN HAROLD, member (1937), with *Webster, Horne & Blanchard*  
15 Lewis St., Hartford, Conn.
- BURNS, ROY, member (1936), *Roy Burns*  
P. O. Box 1285, 1346 Broadway, Columbus, Ga.
- BURON, VICTOR EDWARD, member (1916), *Victor Edward Buron*  
412 Spruce St., Texarkana, Texas
- BURROWS, JOHN W., member (1928), partner, *Ruckstell & Land*  
703 Market St., San Francisco, Calif.
- BURROWS, WILLIAM T., associate (1930), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- BURSTON, PHILIP G., member (1935), with *John F. Forbes & Company*  
510 Crocker Bldg., San Francisco, Calif.
- BURTON, ARTHUR L., associate (1933), deputy state budget director and comptroller, State House, Providence, R. I.
- BURTON, HORACE C., member (1936), with *Hadfield, Rothwell, Soule & Coates*  
750 Main St., Hartford, Conn.
- BURTON, JAMES CAMPBELL, member (1921), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- BUSBY, HARRY GILMORE, associate (1930), *Harry G. Busby*  
722 S. Spring St., Los Angeles, Calif.
- BUSCH, GEORGE J., member (1920), partner, *Busch & Webb*  
1307 Puget Sound Bank Bldg., Tacoma, Wash.
- BUSCH, JOHN L., member (1936), partner, *Miller, Bailey and Company*  
932 Buhl Bldg., Detroit, Mich.
- BUSH, FLOYD WOODALL, member (1931), *Floyd W. Bush*  
907-15th St., N. W., Washington, D. C.
- BUSH, I. RUSSELL, member (1915), partner, *John Heins & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- BUTLER, E. B., associate (1923), partner, *Butler, Holt & Company*  
835 Penobscot Bldg., Detroit, Mich.
- BUTLER, JAMES A., associate (1937), auditor, *The Falk Corporation*  
3001 W. Canal St., Milwaukee, Wis.
- BUTLER, JOSEPH EDWARD, member (1935), tax accountant, *Standard Oil Company of New Jersey*, 30 Rockefeller Plaza, New York, N. Y.
- BUTLER, RICHARD H., member (1924), partner, *Peat, Marwick, Mitchell & Co.*  
1500 Walnut St., Philadelphia, Pa.
- BUTLER, WILLIAM, member (1922), *William Butler*  
105 Nonantum St., Newton, Mass.
- BUTTERFIELD, LEWIS WILLIAM, member (1936), with *W. P. Musaus & Co.*  
117 W. 9th St., Los Angeles, Calif.
- BUZBY, WM. J., member (1922), partner, *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- BYERLY, F. P., member (1921), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.



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- BYERS, GORDON L., associate (1934) 1709 Allston Way, Berkeley, Calif.
- BYERS, LEONARD J., member (1924), partner, *Shannon & Byers*  
1212 Pioneer Bldg., St. Paul, Minn.
- BYRNE, GILBERT R., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- BYRNE, HUGH J., member (1922), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- BYRNES, THOMAS W., member (1911), partner, *Byrnes & Baker*  
19 Rector St., New York, N. Y.
- CABOT, SEBASTIAN, member (1912), *Sebastian Cabot*  
149 Broadway, New York, N. Y.
- CAFFYN, HAROLD R., member (1926), partner, *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.
- CAGUIAT, ENRIQUE, member (1936), partner, *Enrique Caguaiat & Co.*  
217 Crystal Arcade Bldg., Manila, P. I.
- CAHILL, L. E., member (1922), partner, *L. E. Cahill & Co.*  
914 World Bldg., Tulsa, Okla.
- CAINE, N. R., member (1937), partner, *N. R. Caine & Co.*  
40 Exchange Pl., New York, N. Y.
- CAIRNS, WILLIAM, member (1919), *William Cairns*  
616 Wellman Bldg., Jamestown, N. Y.
- CALDWELL, CARL R., associate (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- CALEGARI, ADOLPH A., member (1937), *A. A. Calegari*  
Dolliver Bldg., San Francisco, Calif.
- CALKINS, FRANK S., member (1937), with *Leach, Rindfleisch & Scott*  
506 State-Planters Bank Bldg., Richmond, Va.
- CALL, GEORGE SHIRAS, associate (1922), *George Shiras Call*  
100 Radnor St., Harrisburg, Pa.
- CALLAHAN, BERNARD J., member (1936), with *Lybrand, Ross Bros. & Montgomery*,  
90 Broad St., New York, N. Y.
- CALLAHAN, FRANK C., member (1937), partner, *Richard Smethurst & Company*  
1010 Edwards Bldg., Cincinnati, Ohio
- CALLAN, JOSEPH P., member (1922), partner, *J. P. Callan & Company*  
First National Bank Bldg., Butte, Mont.
- CALLOWAY, EUGENE J., member (1924), president, *Wheeler Osgood Sales Corp.*  
Tacoma, Wash.
- CALMENSEN, A. M., member (1928), *A. M. Calmensen*  
1212 Pioneer Bldg., St. Paul, Minn.
- CALVERT, J. G., member (1926), with *J. P. Morgan & Co.*  
23 Wall St., New York, N. Y.
- CALVERT, JOSEPH F., member (1908), *Joseph F. Calvert*  
2 E. 23rd St., New York, N. Y.
- CALVERT, ROBERT J., member (1933), with *Pittsburgh Steel Company*  
700 Union Trust Bldg., Pittsburgh, Pa.
- CAMBRIA, GUY, member (1925), partner, *Knust, Everett & Cambria*  
Middletown Savings Bank Bldg., Middletown, Conn.
- CAMERON, ARTHUR T., member (1916), partner, *Edward P. Moxey & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- CAMERON, ERNEST ROY, member (1926), partner, *Cameron & Johnstone*  
314 Bishop Trust Bldg., Honolulu, T. H.
- CAMMAN, ERIC A., member (1929), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- CAMPBELL, ALPHA J., associate (1924), partner, *A. J. Campbell & Company*  
1101 Reynolds Bldg., Jackson, Mich.
- CAMPBELL, ANDREW L., member (1923), *Andrew L. Campbell*  
75 E. Wacker Dr., Chicago, Ill.

*Alphabetical List of Members and Associates*

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75 Federal St., Boston, Mass.
- CAMPBELL, GORDON D., associate (1917), partner, *Campbell, Lawless, Parker & Black*, 6 Adelaide St., East, Toronto, Canada
- CAMPBELL, HILTON ROWLEY, member (1936), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- CAMPBELL, JAMES B., member (1913), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- CAMPBELL, JOHN A., member (1935), secretary and treasurer, *Consolidated Gold Mines Co., Ltd.*, Maze Bldg., Bisbee, Ariz.
- CAMPBELL, JOSEPH, member (1937), partner, *Joseph Campbell & Co.*  
60 E. 42nd St., New York, N. Y.
- CAMPBELL, L. ROY, associate (1926), partner, *Campbell and Carr*  
Dime Bank Bldg., Allentown, Pa.
- CAMPBELL, R. DOUGLAS, associate (1932), *R. Douglas Campbell*  
1011 White Bldg., Buffalo, N. Y.
- CAMPBELL, STUART M., member (1934), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- CAMPBELL, WILLIAM G., member (1936), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- CAMPBELL, WILLIAM ROY, member (1935), with *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- CANN, NORMAN D., member (1936), chief accountant, *Bureau of Internal Revenue*, 4113 New Revenue Bldg., Washington, D. C.
- CANNON, ARTHUR MONROE, JR., associate (1937), with *Whitfield, Stratford & Co.*  
1045 Pacific Bldg., Portland, Oregon
- CANTAMESSNER, ALFRED L., associate (1925), with *Bureau of Internal Revenue*  
17 Battery Pl., New York, N. Y.
- CANTWELL, JOHN B., member (1926), *John B. Cantwell*  
100 State St., Albany, N. Y.
- CARBOY, MICHAEL GEORGE, associate (1936), with *Webster, Horne & Blanchard*  
50 Broadway, New York, N. Y.
- CARDWELL, HARVEY D., member (1936), *Harvey Cardwell and Company*  
1062 Cecil Ave., Louisville, Ky.
- CAREY, EDWARD L., member (1936), with *Haskins & Sells*  
1003 Pacific Mutual Bldg., Los Angeles, Calif.
- CAREY, TOM F., member (1922), *Tom F. Carey*  
1711 First National Bldg., Oklahoma City, Okla.
- CARLETON, FRED P., member (1926), with *Haskins & Sells*  
Harris Trust Bldg., Chicago, Ill.
- CARLEY, THOMAS P., associate (1935), comptroller, *Reliance Manufacturing Co.*  
212 W. Monroe St., Chicago, Ill.
- CARLSON, CHARLES S., member (1937), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- CARLSON, EDWIN V., associate (1937), with *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- CARLSON, ERNEST W., member (1927), partner, *Temple, Brissman & Co.*  
107 Kellogg Blvd. East, St. Paul, Minn.
- CARLSON, GEORGE O., member (1935), partner, *Ernst & Ernst*  
546 S. Spring St., Los Angeles, Calif.
- CARMAN, LEWIS A., member (1936), partner, *John F. Forbes & Company*  
Pacific Mutual Bldg., Los Angeles, Calif.
- CARNEIRO, MANOEL S., member (1925), partner, *Carneiro, Chumney & Co.*  
1820 Alamo National Bldg., San Antonio, Texas
- CARNEY, WILLIAM H., member (1936), *William H. Carney*  
420 Lexington Ave., New York, N. Y.
- CARPENTER, K. J., member (1930), with *George S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- CARPENTER, ORVILLE S., member (1933), executive director, *Texas Old Age Assistance Commission*, P. O. Box 1156, Austin, Texas

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- CARPENTER, WINTHROP L., member (1916), partner, *Herbert F. French & Company*, 211 Congress St., Boston, Mass.
- CARR, CHARLES F., member (1936), *Charles F. Carr*  
303 Herald Bldg., Syracuse, N. Y.
- CARR, LEE K., member (1936), with *Hare, Schenck & Company*  
Bankers Securities Bldg., Philadelphia, Pa.
- CARROLL, H. W., member (1905), comptroller, *City of Seattle*  
105 County-City Bldg., Seattle, Wash.
- CARRON, LAWRENCE P., member (1930), vice-president, *American General Corp.*  
50 Pine St., New York, N. Y.
- CARRUTHERS, C. P., member (1910), partner, *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- CARSON, EDWARD G., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- CARSON, JOHN M., member (1926), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- CARTER, ARTHUR H., member (1924), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- CARTER, CLARENCE H., associate (1925), partner, *C. H. Carter & Company*  
285 Madison Ave., New York, N. Y.
- CARTER, CLEON MOORE, associate (1936), treasurer, *R. S. Dickson & Company*  
Charlotte, N. C.
- CARTER, JESSE RAY, member (1923), *J. R. Carter*  
902, 833 Market St., San Francisco, Calif.
- CARTER, MARVIN ORION, member (1913), *M. O. Carter*  
890 Shrine Bldg., Memphis, Tenn.
- CARTER, P. J., associate (1925), *P. J. Carter*  
222 W. Adams St., Chicago, Ill.
- CARTER, ROBERT S., associate (1927), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- CARTER, WILLIAM JACKSON, member (1931), partner, *Mount & Carter*  
408 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- CARTWRIGHT, LOUIS B., associate (1923), auditor and deputy comptroller, *City of Rochester*, 23 City Hall, Rochester, N. Y.
- CASBARIAN, HARVEY TYNDAL, associate (1936), comptroller, *University of Maryland*, College Park, Md.
- CASE, L. JOSEPH, member (1937), with *Haskins & Sells*  
Union Trust Bldg., Cleveland, Ohio
- CASEY, WM. J., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- CASH, JESSE A., associate (1934), with *Ernest L. Luff & Co.*  
29 N. Main St., Gloversville, N. Y.
- CASH, JOHN P., member (1925), partner, *Peat, Marwick, Mitchell & Co.*  
1120 Northwestern Bank Bldg., Minneapolis, Minn.
- CASHIN, JAMES M., member (1930), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- CASHION, ROBERT J., member (1932), with *Franke, Graef & Hannon*  
444 Madison Ave., New York, N. Y.
- CASKEY, EDWARD D., associate (1924), controller, *McDermott-Nordhoff, Inc.*  
1424 Exchange Bldg., Seattle, Wash.
- CASSEL, CHARLES T., member (1933), *C. T. Cassel & Company*  
902 Cadillac Sq. Bldg., Detroit, Mich.
- CASSEL, JESSE C., member (1926), partner, *Wall, Cassel & Eberly*  
11 West Monument Bldg., Dayton, Ohio
- CASSIDY, EDWIN B., member (1927), with *Lybrand, Ross Bros. & Montgomery*  
510 S. Spring St., Los Angeles, Calif.
- CASTENHOLZ, WILLIAM B., member (1916), partner, *Castenholz & Dittmar*  
176 W. Adams St., Chicago, Ill.
- CASTER, JAMES A., associate (1925), partner, *Caster and Harrington*  
802 Rives-Strong Bldg., Los Angeles, Calif.

*Alphabetical List of Members and Associates*

- CATON, EDWARD T., JR., member (1928), auditor, *Smith-Douglass Company, Inc.*, Norfolk, Va.
- CAVANAGH, HARRY L., JR., member (1917), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- CAVE, JAMES H., associate (1934), with *Barrow, Wade, Guthrie & Co.*  
75 Federal St., Boston, Mass.
- CERF, MYRTLE, member (1925), partner, *Cerf & Cooper*  
519 California St., San Francisco, Calif.
- CHABOT, EDWARD F., member (1929), partner, *Sexton, Chabot & Molitor*  
1411 Fourth Avenue Bldg., Seattle, Wash.
- CHADBURN, HAROLD E., associate (1925)  
127 Valentine Lane, Yonkers, N. Y.
- CHADWICK, BURTON L., member (1937), with *Charles F. Rittenhouse & Company*  
1 Federal St., Boston, Mass.
- CHAFFEE, WILLIS L., member (1922), chief accountant, *United States Potash Co., Inc.*, 30 Rockefeller Plaza, New York, N. Y.
- CHALFIN, HARRY, member (1925), with *The James W. Eadie Company*  
141 Milk St., Boston, Mass.
- CHALK, A. L. CRAMPTON, associate (1926), comptroller, *Standard Telephones & Cables, Ltd.*, Oakleigh Road, New Southgate, London, England
- CHAMBERLAIN, C. P., member (1909), *C. P. Chamberlain*  
311 California St., San Francisco, Calif.
- CHAMBERLAIN, DEAN, associate (1937), with *Time, Inc.*  
135 E. 42nd St., New York, N. Y.
- CHAMBERLAIN, HENRY T., member (1935), dean, *School of Commerce, Loyola University*, Chicago, Ill.
- CHAMBERLAIN, OTIS J., associate (1936), *Otis J. Chamberlain*  
Masonic Temple, New Orleans, La.
- CHAMBERLAIN, RICHARD S., member (1934), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- CHAMBERS, JOHN ERROL, associate (1929), *John E. Chambers*  
1001 Joseph Vance Bldg., Seattle, Wash.
- CHAMBERS, NORMAN G., member (1919), partner, *Peat, Marwick, Mitchell & Co.*, 70 Pine St., New York, N. Y.
- CHAMPAGNE, LIONEL A., member (1934), partner, *Champagne & Hawthorn*  
Triad Bldg., Baton Rouge, La.
- CHANDLER, CARLTON N., member (1937), with *Charles F. Rittenhouse & Company*, 1 Federal St., Boston, Mass.
- CHANDLER, GRANT, member (1916), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- CHANDLER, NORMAN B., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- CHANEY, H. K., member (1934), *H. K. Chaney*  
1212 Spring Arcade Bldg., Los Angeles, Calif.
- CHANEY, PAUL R., associate (1916), secretary, *Creameries of America, Inc.*  
325 Roosevelt Bldg., Los Angeles, Calif.
- CHAPMAN, ARTHUR R., associate (1922), *Arthur R. Chapman*  
408 American Bank Bldg., Vincennes, Ind.
- CHAPMAN, EDMUND A., associate (1936), internal revenue agent, *Bureau of Internal Revenue*, Birmingham, Ala.
- CHAPMAN, JOHN W., member (1930), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- CHAPMAN, THOMAS WILLIAMS, associate (1924), with *Arthur Young & Co.*  
Koppers Bldg., Pittsburgh, Pa.
- CHAPPELL, FRANK S., member (1922), partner, *Peters, Smith & Company*  
404 Hibbs Bldg., Washington, D. C.
- CHAR, THEODORE C. H., member (1936), chief field auditor, *Territory of Hawaii*  
221 Sumitomo Bank Bldg., Honolulu, T. H.
- CHARLES, WILLIAM, member (1922), partner, *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.

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- CHASE, ALEXANDER J., member (1933), with *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- CHASE, ARTHUR TAFT, member (1906), partner, *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- CHASE, GARDNER W., member (1936), partner, *Cooley & Marvin*  
140 Federal St., Boston, Mass.
- CHASE, HARVEY S., member (1905), *Harvey Stuart Chase*  
P. O., S. Hamilton, Hamilton, Mass.
- CHASE, ROY E., member (1924), partner, *Chase & Gaunt*  
604 Rector Bldg., Little Rock, Ark.
- CHECKERS, JOSEPH M., associate (1927), partner, *Checkers, Simon & Company*  
33 N. LaSalle St., Chicago, Ill.
- CHENAULT, LAWRENCE R., associate (1926), with *Hunter College*  
315 E. 68th St., New York, N. Y.
- CHERRINGTON, JOHN D., member (1915), partner, *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- CHERRY, GLADSTONE, member (1910), partner, *Gladstone Cherry & Co.*  
Bankers Bldg., Milwaukee, Wis.
- CHESNUTT, JOHN J., associate (1935), with *Price, Waterhouse & Co.*  
962 Stuart Bldg., Seattle, Wash.
- CHESNUTT, ROBERT L., member (1928), partner, *Chesnutt, Murphy and Poole*  
940, 208 S. LaSalle St., Chicago, Ill.
- CHEYNE, GEORGE H., member (1923), with *Haskins & Sells*  
622 N. Water St., Milwaukee, Wis.
- CHIANESE, ANTHONY, member (1937), partner, *Chianese & Chianese*  
28 W. State St., Trenton, N. J.
- CHIANESE, C. THOMAS, member (1936), partner, *Chianese & Chianese*  
28 W. State St., Trenton, N. J.
- CHILD, CHESTER P., member (1905), *Chester P. Child*  
405 Lexington Ave., New York, N. Y.
- CHILD, HAROLD LIVINGSTON, member (1935), with *Peat, Marwick, Mitchell & Co.*,  
1102 Continental Bank Bldg., Salt Lake City, Utah
- CHILDS, GEORGE W., JR., member (1936), partner, *Seward & Monde*  
205 Church St., New Haven, Conn.
- CHILTON, FLOYD, member (1922), partner, *Chandler, Murray & Chilton*  
1810 First-Central Tower, Akron, Ohio
- CHINLUND, EDWIN F., member (1923), with *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- CHIPPS, WILLIAM HARTFORD, member (1937), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- CHMILLON, O. H., member (1926), partner, *Miller & Chevalier*, attorneys  
920 Southern Bldg., Washington, D. C.
- CHOLE, JOHN P., associate (1933), with *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- CHORPENING, D. C., member (1934), partner, *Slavik-Chorpening & Company*  
Heep Bldg., Corpus Christi, Texas
- CHRISTEN, ALBERT, member (1934), partner, *Cotton & Eskew*  
706 Kentucky Home Life Bldg., Louisville, Ky.
- CHRISTENSEN, ALBERT C., associate (1932), *Albert C. Christensen*  
718 Baker Bldg., Minneapolis, Minn.
- CHRISTENSEN, ALFRED P., member (1937), with *Lybrand, Ross Bros. & Montgomery*,  
2 Pine St., San Francisco, Calif.
- CHRISTENSEN, EINAR C., member (1924), partner, *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- CHRISTENSON, EINAR N., member (1919), *Einar N. Christenson*  
1 River St., Concord, Mass.
- CHRISTIAN, WILLIAM J., member (1924), *William J. Christian*  
2218 Comer Bldg., Birmingham, Ala.
- CHUMNEY, WILLIAM T., member (1929), partner, *Carneiro, Chumney & Co.*  
1820 Alamo National Bldg., San Antonio, Texas

*Alphabetical List of Members and Associates*

- CIERI, JOSEPH N., member (1937), with *Leslie, Banks & Company*  
21 West St., New York, N. Y.
- CIPRIANI, ALFRED B., member (1929), with *Price, Waterhouse & Co.*  
1639 Gulf Bldg., Pittsburgh, Pa.
- CITRIN, MORRIS, member (1916), partner, *Simonoff, Peyser & Citrin*  
11 W. 42nd St., New York, N. Y.
- CLACK, BURNEY R., member (1934), *Burney R. Clack*  
5528 S. Owasso, Tulsa, Okla.
- CLADER, WILL-A, member (1914), *Will-A Clader*  
903 Packard Bldg., Philadelphia, Pa.
- CLAGHORN, GEORGE CULTON, member (1936), with *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- CLAPHAM, ARTHUR R., associate (1927), vice-president, *Johnson & Johnson*  
New Brunswick, N. J.
- CLARK, BURT O., associate (1932), with *National City Bank of New York*  
San Juan, P. R.
- CLARK, CLAUDE A., member (1937), partner, *Oscar Moss & Company*  
510 W. 6th St., Los Angeles, Calif.
- CLARK, ERNEST ADRIAN, member (1927), land bank examiner, *Farm Credit Administration*, Washington, D. C.
- CLARK, GEORGE M., member (1912), *George M. Clark*  
317 James Bldg., Chattanooga, Tenn.
- CLARK, ROSCOE C., member (1933), with *Peat, Marwick, Mitchell & Co.*  
875 Shrine Bldg., Memphis, Tenn.
- CLARK, WILLIAM L., member (1930), partner, *W. O. Ligon & Company*  
410 National Bank of Tulsa Bldg., Tulsa, Okla.
- CLARKE, ALLEN HILLYER, member (1916), partner, *Clarke, Oakes & Greenwood*  
80 Broad St., New York, N. Y.
- CLARKE, EDMUND A., member (1934), with *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- CLARKE, JAMES, member (1932), partner, *Haskins & Sells*  
2103 Farmers Bank Bldg., Pittsburgh, Pa.
- CLARKE, JOHN FRANCIS, member (1935), with *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- CLARKE, JOHN WILLIAM, member (1923), with *Westinghouse Electric & Manufacturing Co.*, Pittsburgh, Pa.
- CLARKE, THOMAS H., member (1920), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- CLARKSON, A. CRAWFORD, member (1923), *A. C. Clarkson & Co.*  
1207 Taylor St., Columbia, S. C.
- CLARY, VICTOR R., member (1933), district auditor, *Firestone Tire and Rubber Co.*, Akron, Ohio
- CLAUSON, ANDREW G., JR., member (1929), partner, *Bayer & Clauson*  
67 Wall St., New York, N. Y.
- CLAUSON, CLARENCE, associate (1925), *Clarence Clauson*  
1001 Vance Bldg., Seattle, Wash.
- CLAWSON, MILTON BERLENE, member (1936), with *Ernst & Ernst*  
506, 485 California St., San Francisco, Calif.
- CLEGG, GEORGE B., member (1920), *George B. Clegg*  
617, 49 Westminster St., Providence, R. I.
- CLEGG, GEORGE B., JR., member (1921), partner, *George B. Clegg*  
617, 49 Westminster St., Providence, R. I.
- CLIFFORD, WILLIAM H., member (1935), auditor, *Kimberly-Clark Corp.*  
Neenah, Wis.
- CLOAKE, T. REGINALD, associate (1936), with *Webster, Horne & Blanchard*  
50 Broad St., New York, N. Y.
- CLOUD, J. D., member (1907), partner, *J. D. Cloud & Co.*  
1103 Traction Bldg., Cincinnati, Ohio
- CLOUD, ORLANDO H., JR., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.

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- CLOUGH, JOHN FINLEY, member (1930), *John Finley Clough*  
121 N. Broad St., Philadelphia, Pa.
- CLOWES, FRANCIS J., member (1918), partner, *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- CLYDE, HENRY B., member (1917), partner, *Henry B. Clyde & Co.*  
138 N. Stone Ave., LaGrange, Ill.
- COATES, CHARLES FLOYD, member (1920), partner, *Hadfield, Rothwell, Soule & Coates*, 750 Main St., Hartford, Conn.
- COBB, ERNEST B., member (1930), *Ernest B. Cobb*  
25 W. 43rd St., New York, N. Y.
- COBB, JOSEPH C., member (1934), with *Barrow, Wade, Guthrie & Co.*  
507 National Standard Bldg., Houston, Texas
- COBB, JOSEPH HAROLD, member (1931), partner, *Seward & Monde*  
205 Church St., New Haven, Conn.
- COBB, OLIVER P., member (1914), partner, *Oliver P. Cobb & Co.*  
205 Hotel Peabody Bldg., Memphis, Tenn.
- COBB, PERRY R., member (1925), *Perry R. Cobb*  
3 Colony St., Meriden, Conn.
- COBUN, CHARLES CECIL, member (1932), partner, *Graves & Cobun*  
734 Standard Oil Bldg., Los Angeles, Calif.
- COCHRAN, WILLIAM A., member (1936), partner, *Alexander, Cochran & Huffman*  
816 Citizens Bldg., Cleveland, Ohio
- COCHRANE, GEORGE, member (1923), partner, *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- COCHRANE, JOHN P., member (1928), *John P. Cochrane*  
Florida Theatre Bldg., West Palm Beach, Fla.
- COCKBURN, JAMES L., JR., member (1936), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- COCKBURN, T. DONALD, member (1930), partner, *Fuller & Cockburn*  
801 Crosby Bldg., Buffalo, N. Y.
- COE, ALFRED H., member (1923), partner, *Coe, Campbell & Co.*  
4154 duPont Bldg., Wilmington, Del.
- COFFER, E. E., member (1934), *E. E. Coffey*  
216 Commercial National Bank Bldg., Little Rock, Ark.
- COFFIN, JOHN G., associate (1931)  
9681 W. Outer Dr., Detroit, Mich.
- COGAN, THOMAS JOSEPH, member (1937), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- COHAN, EMANUEL, associate (1924), partner, *Frederick William Greenfield & Co.*  
500 Fifth Ave., New York, N. Y.
- COHEN, ABRAHAM, member (1936), *Albert C. Cohen*  
1102 W. Wyoming Ave., Philadelphia, Pa.
- COHEN, HARRY, member (1927), partner, *Wm. A. Levick & Co.*  
901 Market St., National Bank Bldg., Philadelphia, Pa.
- COHEN, HERMAN B., member (1922), partner, *Herman B. Cohen & Company*  
84 State St., Boston, Mass.
- COHEN, LOUIS M., member (1935)  
1001 Third National Bank Bldg., Nashville, Tenn.
- COHEN, MORRIS, member (1936), *Morris Cohen*  
1364 National Bank Bldg., Detroit, Mich.
- COHEN, MORRIS D., member (1935)  
1001 Third National Bank Bldg., Nashville, Tenn.
- COHEN, MORRIS J., member (1930), partner, *Morris J. Cohen & Co.*  
1130 Bankers Securities Bldg., Philadelphia, Pa.
- COHEN, SIDNEY S., member (1925), *Sidney S. Cohen*  
911 Locust St., St. Louis, Mo.
- COHN, JULIUS H., member (1935), partner, *J. H. Cohn & Company*  
972 Broad St., Newark, N. J.
- COHN, SAMUEL R., member (1931), *Samuel R. Cohn & Co.*  
744 Broad St., Newark, N. J.

*Alphabetical List of Members and Associates*

- COLBY, GUY IRVING, member (1922), partner, *Colby & Company*  
420 Lexington Ave., New York, N. Y.
- COLE, FREDERICK H., member (1933), *Frederick H. Cole*  
Box 367, 148 A, N. Sycamore St., Petersburg, Va.
- COLE, HENRY C., member (1925), with *The American Distilling Company*  
Chrysler Bldg., New York, N. Y.
- COLE, JOHN E., member (1922), treasurer, *The Lehman Corp.*  
1 S. William St., New York, N. Y.
- COLE, R. W. E., member (1911), partner, *R. W. E. Cole & Co.*  
917 I. N. Van Nuys Bldg., Los Angeles, Calif.
- COLE, RICHARD R., associate (1937), partner, *R. W. E. Cole & Co.*  
917 I. N. Van Nuys Bldg., Los Angeles, Calif.
- COLE, ROGER W., member (1936), *Roger W. Cole*  
Box 262, Lakeland, Fla.
- COLE, VIOTT MYERS, member (1916), partner, *John I. Cole, Son & Co.*  
41 Broad St., New York, N. Y.
- COLE, WESLEY T., member (1915), secretary, *Oscar Heineman Corporation*  
2701 Armitage Ave., Chicago, Ill.
- COLEMAN, LUCIUS H., member (1925), partner, *Stern, Porter, Kingston & Coleman*, 551 Fifth Ave., New York, N. Y.
- COLLEDGE, WILLIAM W., associate (1923), tax examiner, *Department of Revenue, Commonwealth of Pennsylvania*, Harrisburg, Pa.
- COLLETT, RAYMOND L., member (1937), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- COLLEY, EMIL WM., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- COLLINGE, FRANCIS V., member (1935), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- COLLINS, CLEM W., member (1911), *Clem W. Collins & Company*  
1019 University Bldg., Denver, Colo.
- COLLINS, GERALD I., member (1936), with *Collins & Company*  
2144 Oliver Bldg., Pittsburgh, Pa.
- COLLINS, KINS S., member (1927), *Kins Collins*  
1628 Union Guardian Bldg., Detroit, Mich.
- COLLINS, LEWIS PAUL, member (1916), partner, *Collins & Company*  
2144 Oliver Bldg., Pittsburgh, Pa.
- COLLINS, MAURICE, associate (1922), assistant commissioner of accounts,  
*United States Treasury Department*, Washington, D. C.
- COLTON, CHARLES M., member (1926), *Charles M. Colton*  
307 Mitau Bldg., Sacramento, Calif.
- COMER, ROY C., member (1936), partner, *John F. Forbes & Company*  
Dexter Horton Bldg., Seattle, Wash.
- COMERY, GEORGE E., member (1936), partner, *Comery, Davison & Jacobson*  
49 Westminster St., Providence, R. I.
- COMFORT, RUSSELL D., member (1924), partner, *R. D. Comfort & Co.*  
122 S. Michigan Ave., Chicago, Ill.
- COMINS, EDWARD P., member (1905), *Edward P. Comins*  
200 Devonshire St., Boston, Mass.
- COMMISKEY, FRANK E., member (1922), *F. E. Commiskey*  
500 N. Dearborn St., Chicago, Ill.
- COMPTON, WILLIAM H., member (1924), partner, *Wm. H. Compton & Co.*  
415 Broad Street Bank Bldg., Trenton, N. J.
- CONANT, IRA M., associate (1921), *Ira M. Conant*  
110 State St., Boston, Mass.
- CONANT, LEONARD H., member (1893), partner, *L. H. Conant & Co.*  
10 E. 40th St., New York, N. Y.
- CONDON, DANIEL F., member (1924), partner, *Orlando C. Moyer & Co.*  
201 Devonshire St., Boston, Mass.
- CONDRAY, WILLIAM W., member (1933), *William W. Condray*  
516 Myrick Bldg., Lubbock, Texas



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- CONICK, M. C., member (1922), partner, *Main & Company*  
First National Bank Bldg., Pittsburgh, Pa.
- CONKLING, GERALD M., associate (1926), examiner, *Federal Reserve Board*  
Washington, D. C.
- CONKLING, W. HOMER, member (1920), partner, *Loomis, Suffern & Fernald*  
80 Broad St., New York, N. Y.
- CONLEY, FRANCIS M., member (1936), with *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- CONLIN, JOHN A., member (1936), *John A. Conlin*  
Federal Trust Bldg., Newark, N. J.
- CONLIN, WOOLSEY W., member (1923), with *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.
- CONNELLY, DANIEL JOSEPH, associate (1937), with *L. D. Willcutt & Sons Co.*  
146 Summer St., Boston, Mass.
- CONNOLLY, WILLIAM F., associate (1935)  
64 Van Houten Pl., Belleville, N. J.
- CONNOR, WILLIAM B., member (1929), *William B. Connor*  
611 First National Bank Bldg., Paris, Texas
- CONOBOY, G. R., associate (1935)  
223 Milton Ave., N., Jamestown, N. D.
- CONOVER, LOUIS WILLIAMSON, member (1920), comptroller, *Eitington-Schild*  
*Co., Inc.*, 226 W. 30th St., New York, N. Y.
- CONOVER, ROBERT B., member (1936)  
294 N. Evergreen, Memphis, Tenn.
- CONROY, GEORGE E., member (1937), partner, *Haskins & Sells*  
506 Hibernia Bank Bldg., New Orleans, La.
- CONROY, THOMAS F., member (1916), partner, *Pasley & Conroy*  
67 Wall St., New York, N. Y.
- COOK, JOSEPH F., member (1934), with *Resettlement Administration*  
Washington, D. C.
- COOK, LEON H., member (1930), with *The Goodyear Tire & Rubber Co.*  
Akron, Ohio
- COOK, WILFRED H., member (1936), with *In-tag Co.*  
75 Varick St., New York, N. Y.
- COOKE, JOHN A., member (1923), partner, *Peat, Marwick, Mitchell & Co.*  
105 S. LaSalle St., Chicago, Ill.
- COON, HARRY, associate (1922), with *Main & Company*  
1905 First National Bank Bldg., Pittsburgh, Pa.
- COOPER, ARVILLE R., member (1924), partner, *Thomson, Cooper & Thomson*  
1422 C. C. Chapman Bldg., Los Angeles, Calif.
- COOPER, HARRY, associate (1936), with *Seidman & Seidman*  
80 Broad St., New York, N. Y.
- COOPER, HARRY J., member (1913), partner, *Cerf & Cooper*  
519 California St., San Francisco, Calif.
- COOPER, SAMUEL P., member (1927), partner, *Byrnes & Baker*  
19 Rector St., New York, N. Y.
- COOPER, WALTER A., member (1935), partner, *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- CORBIN, CHARLES A., member (1932), with *R. T. Lingley & Co.*  
120 Broadway, New York, N. Y.
- CORBIN, THOMAS R., member (1922), *Corbin & Company*  
American Bank Bldg., Pittsburgh, Pa.
- CORDER, HERMAN O., associate (1936), with *Goodwin P. Graham*  
Metropolitan Bank Bldg., Washington, D. C.
- CORDLE, OSSIE M., member (1928), partner, *Haselmire, Cordle & Co.*  
209 Consolidated Royalty Bldg., Casper, Wyo.
- CORDNER, JOHN J., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- COREY, THEODORE, associate (1937), *Theodore Corey*  
786 Broad St., Newark, N. J.

## *Alphabetical List of Members and Associates*

- CORLISS, WM. MILLS, member (1916), *Wm. Mills Corliss*  
Municipal Pier, Chestnut St., Philadelphia, Pa.
- CORNELL, CHARLES E., member (1905), *Charles E. Cornell*  
4339 Edgewood Ave., Oakland, Calif.
- CORNELL, CHARLES H., associate (1916), *Charles H. Cornell*  
211 Congress St., Boston, Mass.
- CORNETET, JAMES P., member (1928), *James P. Cornelet*  
16 E. Broad St., Columbus, Ohio
- CORNO, WALTER J., associate (1927), cost accountant, *A. & M. Karagheusian, Inc.*, 295 Fifth Ave., New York, N. Y.
- CORNWALL, ARTHUR B., member (1910), *Arthur B. Cornwall*  
1474 Union St., Brooklyn, N. Y.
- CORSON, WILLIAM R., member (1935), with *Harris, Kerr, Forster & Company*  
310 S. Michigan Ave., Chicago, Ill.
- CORY, ALBERT W., member (1935), partner, *Hammonds and Cory*  
729 Hightower Bldg., Oklahoma City, Okla.
- CORYDON, HARVEY H., associate (1937), with *Allen R. Smart & Co.*  
11 W. Monument Bldg., Dayton, Ohio
- COSTA, JOSEPH, JR., associate (1936), with *Caballero and Miller*  
1000 Maritime Bldg., New Orleans, La.
- COSTELLO, JOSEPH B., member (1923), *Joseph B. Costello*  
208 S. LaSalle St., Chicago, Ill.
- COTHAM, EDWARD RALPH, associate (1929), with *Hennegin, Croft & Fuller*  
804 Southern Bldg., Little Rock, Ark.
- COTTLE, J. A., member (1933), with *Julius V. Weiss & Co.*  
160 N. LaSalle St., Chicago, Ill.
- COTTON, WM., member (1924), partner, *Cotton & Eskew*  
706 Kentucky Home Life Bldg., Louisville, Ky.
- COTTRELL, WILLIAM K., member (1937), auditor, *Oklahoma Tax Commission*  
Tuloma Bldg., Tulsa, Okla.
- COUCHMAN, CHARLES B., member (1914), partner, *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- COUGHLAN, EDW. A., associate (1925), partner, *Edw. A. Coughlan & Co.*  
123 S. Broad St., Philadelphia, Pa.
- COULTAUS, CHARLES B., member (1922)  
Sea Cliff, Long Island, N. Y.
- COUNCILOR, JAMES A., member (1922), partner, *James A. Councilor & Company*  
Tower Bldg., Washington, D. C.
- COURSEN, W. M., member (1924), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- COVALT, GEORGE J., member (1935), with *Price, Waterhouse & Co.*  
American Security Bldg., Washington, D. C.
- COVERT, CHARLES A., member (1905), *Charles A. Covert*  
61 W. South St., Worthington, Ohio
- COVERT, MARK M., member (1936), *Mark M. Covert*  
1109 Merchants Bank Bldg., Indianapolis, Ind.
- COWAN, CHARLES S., member (1921), partner, *C. S. Cowan & Co.*  
1146 Henry Bldg., Seattle, Wash.
- COWAN, JOHN R. F., member (1933), with *Peat, Marwick, Mitchell & Co.*  
409 Kennedy Bldg., Tulsa, Okla.
- COWARD, STANLEY C., member (1922), partner, *Austin, Coward & Co.*  
1110 Baker Bldg., Minneapolis, Minn.
- COX, ALBERT R., member (1937), partner, *Jones, Cox & Lotz*  
516 Brant Bldg., Canton, Ohio
- COX, C. B., member (1935), with *Peat, Marwick, Mitchell & Co.*  
410 Dime Bank Bldg., Detroit, Mich.
- COX, CHARLES J. J., associate (1937), with *Examining Division, Farm Credit Administration*, 1300 E St., N. W., Washington, D. C.
- COX, FRANCIS G., member (1936), partner, *F. G. Cox and Company*  
American Bank & Trust Company Bldg., New Haven, Conn.

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- COX, HENRY C., member (1916) 116 Audley St., Kew Gardens, N. Y.
- COX, KENNETH, member (1936), *Kenneth Cox*  
Sheridan National Bldg., Sheridan, Wyo.
- COX, LEROY PALMER, associate (1935), superintendent, *Woonsocket Hospital*  
Woonsocket, R. I.
- COY, WALTER A., member (1910), *Walter A. Coy & Co.*  
1252 Leader Bldg., Cleveland, Ohio
- CRAEMER, WILLIAM, member (1910), secretary-treasurer, *Sun Shipbuilding & Dry Dock Co.*, Chester, Pa.
- CRAFT, EDWARD CHARLES, member (1937), *Edward C. Craft*  
22 Trust Bldg., Wilmington, N. C.
- Craggs, G. SOMERVILLE, member (1912)  
3, London Wall Bldgs., London E. C. 2, England
- CRAIG, FREDERICK S., member (1923), *Frederick S. Craig*  
817 Commerce Trust Bldg., Kansas City, Mo.
- CRAIG, HENRY, member (1927), *Henry Craig*  
P. O. Box 103, Picher, Okla.
- CRAIG, NELSON H., member (1936), partner, *N. H. Craig & Company*  
General Building, Knoxville, Tenn.
- Cramer, JESSE L., member (1922), *Jesse L. Cramer*  
Citizens National Bank Bldg., Parkersburg, W. Va.
- Cramer, WALTER H., member (1906), *Walter H. Cramer*  
268 Market St., San Francisco, Calif.
- CRANDELL, J. CHESTER, member (1913), partner, *Scovell, Wellington & Co.*  
110 State St., Boston, Mass.
- CRANE, ALEX W., member (1933), *A. W. Crane*  
Heard Bldg., Phoenix, Ariz.
- CRANE, HAROLD C., member (1916), partner, *H. C. Crane & Co.*  
1015 First National Bank Bldg., Montgomery, Ala.
- CRANE, THEODORE A., member (1924), *Theodore A. Crane*  
1 Claremont Drive, Maplewood, N. J.
- CRANSTOUN, WILLIAM D., member (1910), partner, *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.
- CRAWFORD, ELMER LEWIS, member (1925), *Elmer L. Crawford*  
813 United Bank Bldg., Cleveland, Ohio
- CRAWFORD, LACY BURNETT, member (1922)  
Pocahontas, Va.
- CRAWFORD, L. U., member (1910), with *Mattison and Davey*  
1323 Commerce Bldg., Kansas City, Mo.
- CRAWFORD, PHILO L., member (1918), partner, *P. L. Crawford & Co.*  
203 N. Wabash Ave., Chicago, Ill.
- CREEDON, JAMES B., member (1935), with *Homer K. Jones & Company*  
P. O. Box 271, Memphis, Tenn.
- CREGAN, CECIL P., member (1932), *C. P. Cregan*  
105 W. Monroe St., Chicago, Ill.
- CREMER, GEORGE S., associate (1934), with *Brooklyn Union Gas Company*  
176 Remsen St., Brooklyn, N. Y.
- CRENSHAW, ARCHIE DOUGLAS, associate (1926), secretary-treasurer, *Magnet Mills, Inc.*, Clinton, Tenn.
- CRIM, WILLARD E., associate (1931), secretary and comptroller, *The Allen-A Company*, Kenosha, Wis.
- CRISPIN, GORDON S., member (1936)  
206 Union Trust Bldg., South Bend, Ind.
- CROCKETT, HORACE G., member (1922), with *McKinsey, Wellington & Company*  
52 Wall St., New York, N. Y.
- CROCKETT, JAMES D. M., member (1910), partner, *J. D. M. Crockett & Co.*  
912 National Fidelity Life Bldg., Kansas City, Mo.
- CROFT, LYLE B., member (1921), partner, *Hennegin, Croft & Fuller*  
804 Southern Bldg., Little Rock, Ark.

*Alphabetical List of Members and Associates*

- CROGGON, CHARLES CARROLL, member (1922), partner, *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- CRONK, EUGENE D., member (1937), partner, *Boyd, Cronk & Company*  
809 Ambassador Bldg., St. Louis, Mo.
- CROOK, RICHARD H., member (1934), partner, *Turner, Crook and Zebley*  
1530 Chestnut St., Philadelphia, Pa.
- CROOK, ROBERT HALL, member (1928), *Robert H. Crook*  
1007 Threefoot Bldg., Meridian, Miss.
- CROSBY, HARRY C., member (1935), partner, *Miller, Donaldson & Company*  
80 Broad St., New York, N. Y.
- CROSIER, EDWIN NEIL, member (1937), with *Price, Waterhouse & Co.*  
1239 Gulf Bldg., Pittsburgh, Pa.
- CROSS, HERBERT B., member (1936), partner, *Wilson and Cross*  
824 Guardian Bldg., Cleveland, Ohio
- CROSS, NORMAN C., associate (1935), with *Dr. S. G. Kennedy Interests*  
1029 Kennedy Bldg., Tulsa, Okla.
- CROWTHER, ERNEST, member (1913)  
59 Hawthorne Ave., Crafton (5), Pittsburgh, Pa.
- CRUTCHER, MARSHALL, member (1935), *Marshall Crutcher*  
707 Securities Bldg., Seattle, Wash.
- CRUZ, JOSE ARIAS, associate (1936), with *United Theatres, Inc.*  
P. O. Box 94, San Juan, P. R.
- CRUYER, HENRY M., member (1929), with *Lybrand, Ross Bros. & Montgomery*  
1107 Midland Bldg., Cleveland, Ohio
- CULEY, ROY T., associate (1927), instructor in accounting, *Los Angeles Junior*  
*College*, 855 N. Vermont Ave., Los Angeles, Calif.
- CULL, JOHN ARTHUR, associate (1922), *John Arthur Cull*  
Fargo, N. D.
- CULLEN, WILLIAM GAVIN, member (1926), partner, *Price, Waterhouse, Peat &*  
*Co.*, Bartolome Mitre 559, Buenos Aires, Argentina
- CULLEN, W. H., member (1911), *W. H. Cullen & Co.*  
105 W. Monroe St., Chicago, Ill.
- CULLINAN, PAUL A., member (1926), *Paul A. Cullinan*  
55 W. 42nd St., New York, N. Y.
- CULP, CHARLES MILLER, member (1937), *Chas. M. Culp*  
3246-37th Ave., S., Seattle, Wash.
- CULP, NELSON, member (1925), *Nelson Culp*  
1 LaSalle St., Chicago, Ill.
- CUMMINGS, ALBERT J., member (1927), secretary-treasurer, *Ramp Buildings*  
*Corporation*, 230 Park Ave., New York, N. Y.
- CUNEO, A. HENRY, member (1937), *A. Henry Cuneo*  
1220 Commerce Bldg., Kansas City, Mo.
- CUNNINGHAM, JOSEPH MICHAEL, associate (1937), with *International Telephone*  
*& Telegraph Corp.*, 67 Broad St., New York, N. Y.
- CURRIE, ALEXANDER S., member (1933), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- CURRIE, J. D., member (1914), partner, *White & Currie*  
1120 White Bldg., Seattle, Wash.
- CURRIER, DONALD E., member (1933), partner, *Ashman, Reedy & Currier*  
105 S. LaSalle St., Chicago, Ill.
- CURTIS, CHARLES G., member (1920), *Charles G. Curtis*  
10 Lunado Way, San Francisco, Calif.
- CURTIS, GEORGE E., associate (1924), *George E. Curtis*  
11 Mott Ave., Norwalk, Conn.
- CUSACK, THOMAS JOHN, JR., member (1937), with *Peat, Marwick, Mitchell &*  
*Co.*, 1325 Commerce Bldg., Kansas City, Mo.
- CUSHING, JOSEPH, member (1923), *Joseph Cushing*  
1559 Main St., Springfield, Mass.
- CUSHMAN, JAMES D., associate (1927), *James D. Cushman*  
711 Colorado Bldg., Washington, D. C.

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- CUSHNY, ALEXANDER O., member (1922), with *National Distillers Products Corp.*, 120 Broadway, New York, N. Y.
- CUSTER, GUY F., member (1935), dean, *Pittsburgh School of Accounting Law and Finance Bldg.*, Pittsburgh, Pa.
- CUTHBERT, HUGH T., member (1912), *H. T. Cuthbert & Co.*  
523 Heard Bldg., Phoenix, Ariz.
- CUTHBERTSON, HARRY WELDON, member (1936), partner, *Wall, Cassel & Eberly*, 510 W. Monument Bldg., Dayton, Ohio
- DAHNE, FRANK M., member (1937), auditor, *Alco-Gravure, Division of Publication Corp.*, 52 E. 19th St., New York, N. Y.
- DAINES, HARVEY C., member (1926), associate professor of accounting, *University of Chicago*, 5750 Ellis Ave., Chicago, Ill.
- D'ALBINI, G. Q., associate (1927), *G. Q. D'Albini*  
608 Oregon Bank Bldg., Klamath Falls, Ore.
- DALE, ERNEST H., member (1913), *Ernest H. Dale*  
1622 Lincoln-Liberty Bldg., Philadelphia, Pa.
- D'ALESSANDRO, ALFRED, member (1935), chairman of department of accounting, *Northeastern University*, 312 Huntington Ave., Boston, Mass.
- DALLAS, EMMETT P., member (1928), *E. P. Dallas and Company*  
426 Royster Bldg., Norfolk, Va.
- DALTON, HENRY H., member (1936), with *Barrow, Wade, Gulhrrie & Co.*  
1033 Edison Bldg., Los Angeles, Calif.
- DALTON, HOMER LEO, member (1921), partner, *Konopak, Hurst & Dalton*  
1909 Ohio Bank Bldg., Toledo, Ohio
- DALY, LEO M., associate (1936), *Leo M. Daly*  
S. W. cor. 15th & Race Sts., Philadelphia, Pa.
- DALY, PATRICK JOSEPH, member (1923), partner, *Edward R. Burt & Co.*  
915 City Center Bldg., Philadelphia, Pa.
- DAMMANN, ERNEST H., member (1934), partner, *J. H. Gilby & Company*  
2930, 105 W. Adams St., Chicago, Ill.
- DANFORTH, PITT W., member (1916)  
435 Crafts St., West Newton, Mass.
- DANIEL, J. LELAND, associate (1931), treasurer, *Paulsen Estate, Inc.*  
805 Paulsen Bldg., Spokane, Wash.
- DANIEL, JOHN L., member (1933), partner, *Daniel and Markland*  
Beacon Bldg., Tulsa, Okla.
- DANIELS, E. C., member (1925), partner, *LeMaster & Daniels*  
412 Symons Bldg., Spokane, Wash.
- DANIELS, ISIDOR, associate (1937), *Isidor Daniels*  
122 E. 42nd St., New York, N. Y.
- DANIELS, JAMES A., member (1936), partner, *Edmondson, Daniels and Willett*  
Citizens Marine Jefferson Bank Bldg., Newport News, Va.
- DANIS, SIDNEY H., member (1936), partner, *Greller & Company*  
39 Broadway, New York, N. Y.
- DARBY, C. VAUGHAN, member (1924), *C. Vaughan Darby*  
912 Pepco Bldg., Washington, D. C.
- DARCEY, JAMES C., member (1935), *James C. Darcey*  
Heard Bldg., Phoenix, Ariz.
- DARLING, JAMES ROBARDS, member (1936), *James R. Darling*  
209 Finance Bldg., Whittier, Calif.
- DASSAU, JOHN, member (1934), comptroller, *New York Stock Exchange*  
11 Wall St., New York, N. Y.
- DAVENPORT, DONALD A., member (1937), *Donald A. Davenport*  
3455 Garfield St., Denver, Colo.
- DAVEY, LEONARD S., member (1922), partner, *Mattison and Davey*  
Chrysler Bldg., New York, N. Y.
- DAVIDSON, GAYLORD S., associate (1926), partner, *J. K. Raglan & Co.*  
1908 Foshay Tower, Minneapolis, Minn.

*Alphabetical List of Members and Associates*

- DAVIDSON, GLENN Y., member (1937), *Glenn Y. Davidson & Co.*  
1026 Chronicle Bldg., Houston, Texas
- DAVIDSON, K. W., member (1936), *K. W. Davidson*  
1 George Bldg., Kingman, Ariz.
- DAVIDSON, NORMAN W., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- DAVIES, ALLAN, member (1917), partner, *Davies & Davies*  
103 Park Ave., New York, N. Y.
- DAVIES, ARTHUR E., member (1935), with *Simonton, Jones & Co.*  
1211 Mahoning Bank Bldg., Youngstown, Ohio
- DAVIES, ERNEST COULTER, member (1924), assistant dean, *School of Commerce, Northwestern University*, 339 E. Chicago Ave., Chicago, Ill.
- DAVIES, H. BROOKS, member (1933), partner, *Haskins & Sells*  
420 Denver National Bldg., Denver, Colo.
- DAVIES, R. GLENN, member (1930), partner, *Winkelman and Davies*  
1615 Sterling Bldg., Houston, Texas
- DAVIES, STANLEY V., member (1932), *Stanley V. Davies*  
920 United States National Bank Bldg., Denver, Colo.
- DAVIES, W. A., associate (1937), treasurer, *The Utility Management Corp.*  
150 Broadway, New York, N. Y.
- DAVIES, W. SANDERS, member (1892), partner, *Davies & Davies*  
103 Park Ave., New York, N. Y.
- DAVIS, BENJAMIN MERCER, member (1936), partner, *Ben. M. Davis & Company*  
Mims Bldg., Abilene, Texas
- DAVIS, CARROLL FRANKLIN, member (1936), partner, *Harlan Johnson, Davis & Osborne*, 1001 Calvert Bldg., Baltimore, Md.
- DAVIS, CHARLES E., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
923 Healey Bldg., Atlanta, Ga.
- DAVIS, FREEMAN HOWELL, member (1935), partner, *Smith, Davis & Wills*  
41 E. 42nd St., New York, N. Y.
- DAVIS, HENRY, member (1925), *Henry Davis Audit Co.*  
309 Stangenwald Bldg., Honolulu, T. H.
- DAVIS, HENRY CLARK, member (1924), *Henry Clark Davis*  
192 Broadway, New York, N. Y.
- DAVIS, H. VANNOY, member (1936), *H. Vannoy Davis*  
Mills Bldg., San Francisco, Calif.
- DAVIS, HERBERT T., member (1936), partner, *Elliott, Davis & Company*  
49 Federal St., Boston, Mass.
- DAVIS, KENNETH I., member (1937), with *Lybrand, Ross Bros. & Montgomery*  
231 S. LaSalle St., Chicago, Ill.
- DAVIS, LEWIS L., member (1922), assistant secretary, *Trust Company of Georgia*  
P. O. Box 4418, Atlanta, Ga.
- DAVIS, MORTON I., member (1924), partner, *Homes & Davis*  
521 Fifth Ave., New York, N. Y.
- DAVIS, OSCAR R., member (1930), with *Wolf and Company*  
716 Petroleum Bldg., Oklahoma City, Okla.
- DAVIS, PEARCE CRANE, member (1916), partner, *Haskins & Sells*  
572 Pittcock Block, Portland, Ore.
- DAVIS, R. EVERETT, member (1937), with *George M. Thompson*  
505 Title Insurance Bldg., Los Angeles, Calif.
- DAVIS, RALPH G., member (1921), *Ralph G. Davis*  
100 W. Monroe St., Chicago, Ill.
- DAVIS, WILLIAM H., member (1936), with *Hurdman and Cranstoun*  
402 First Trust and Deposit Bldg., Syracuse, N. Y.
- DAVIS, WILLIAM J., member (1932), *William J. Davis*  
1814 First Ave., Birmingham, Ala.
- DAVISON, ERNEST H., member (1936), partner, *Comery, Davison & Jacobson*  
49 Westminster St., Providence, R. I.
- DAWSON, CLIFFORD R., member (1922), partner, *C. R. Dawson & Company*  
1407 William Oliver Bldg., Atlanta, Ga.

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- DAWSON, ERNEST G., associate (1922)  
13 St. John's Terrace, Aberdeen, Scotland
- DAWSON, JAMES H., member (1911), *James H. Dawson*  
583 Jefferson Ave., Brooklyn, N. Y.
- DAWSON, JOHN P., member (1917), partner, *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- DAWSON, JOHN WORDSWORTH, member (1924)  
325 W. 108th St., New York, N. Y.
- DEAL, SPENCER E., associate (1936), with *George S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- DEAN, WALTER NILES, member (1916), partner, *Eckes & Dean*  
40 Rector St., New York, N. Y.
- DEARDEN, STANLEY, member (1923), partner, *Peat, Marwick, Mitchell & Co.*  
1500 Walnut St., Philadelphia, Pa.
- DEATHERAGE, CECIL ELMER, member (1925), with *Home Owners Loan Corporation*,  
Washington, D. C.
- DECKER, HIRAM E., member (1902), *Hiram E. Decker*  
141 W. Jackson Blvd., Chicago, Ill.
- DECKER, IRWIN S., member (1923), *Irwin S. Decker*  
515, 80 Federal St., Boston, Mass.
- DECKER, LOUIS H., member (1924), secretary, *Grayson Heat Control, Ltd.*  
3000 Imperial, Lynwood, Calif.
- DEDAKER, ROBERT N., member (1922), *Robert N. Dedaker*  
1319 Circle Tower, Indianapolis, Ind.
- DEEMING, WILLIAM S., member (1936), with *Scovell, Wellington & Co.*  
105 W. Adams St., Chicago, Ill.
- DEGLER, LOUIS F., member (1930), with *Reilly, Penner & Benton*  
110 E. Wisconsin Ave., Milwaukee, Wis.
- DEIKE, F. WILLIAM, associate (1924), secretary, *C. H. Spritzer & Son, Inc.*  
165 Front St., New York, N. Y.
- DELANEY, JAMES M., member (1925), partner, *Zimmerman, Delaney & Co.*  
135 S. LaSalle St., Chicago, Ill.
- DELAP, VIRGIL G., member (1928), partner, *Wells and DeLap*  
Citizens Bank Bldg., Portland, Ore.
- DELIN, ROBERT O., member (1926), *Robert O. Delin*  
551 Fifth Ave., New York, N. Y.
- DELL, GEORGE E., member (1916), *George E. Dell & Company*  
R. A. Long Bldg., Kansas City, Mo.
- DELLSCHAFT, FREDERICK, member (1910)  
7 rue Juliette-Lamber, Paris (17), France
- DEL VALLE, RAMON BETANCOURT, associate (1929), manager, *Roig Commercial Bank*,  
No. 9 Giorgetti St., Humacao, P. R.
- DEMENT, GEORGE EARL, member (1923), with *Firsi Mortgage Corporation of Philadelphia*,  
1614 Walnut St., Philadelphia, Pa.
- DEMOND, CHESTER W., member (1929), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- DEMPSEY, THOMAS R., member (1925), *Thomas R. Dempsey*  
1104 Pacific Mutual Bldg., Los Angeles, Calif.
- DENNETT, C. IRVING, member (1933), *C. Irving Dennett*  
712 Fabian Bldg., Paterson, N. J.
- DENNIS, FRED C., member (1922), with *Lybrand, Ross Bros. & Montgomery*  
3815 Carew Tower, Cincinnati, Ohio
- DENNIS, ROBERT NUTTER, associate (1937), with *Humphrey, Robinson & Company*,  
201 Columbia Bldg., Louisville, Ky.
- DENSMORE, LOUIS E., member (1920), *Louis E. Densmore*  
31 Bedford St., Boston, Mass.
- DENSMORE, SETH A., member (1934), partner, *Francis C. Derby Company*  
135 College St., Burlington, Vt.
- DENT, W. S., member (1936), *W. S. Dent*  
1512 Curtis St., Denver, Colo.

## Alphabetical List of Members and Associates

- DERRICK, ALBERT C., member (1930), with *Peat, Marwick, Mitchell & Co.*  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- DERRICK, N. E., associate (1925), partner, *Derrick and Finch*  
1226 Sumter St., Columbia, S. C.
- DERRICKSON, G. HENRY, member (1936), partner, *Wm. Reuben Lefferts & Co.*  
1622 Lincoln-Liberty Bldg., Philadelphia, Pa.
- DESCOTEAUX, GEORGE N., member (1921), *George N. Descoteaux*  
1131, 10 High St., Boston, Mass.
- DETMER, GREGORY F., associate (1936), partner, *Houlihan, Kendrick & Detmer*  
530 Lincoln Bank Tower, Fort Wayne, Ind.
- DETTMAN, EDWIN ALBERT, associate (1937), partner, *E. A. Dettman & Company*, Insurance Bldg., Appleton, Wis.
- DEUTSCH, ALEXANDER M. F., associate (1931), with *Patterson & Ridgway*  
74 Trinity Pl., New York, N. Y.
- DEUTSCH, SAMUEL, member (1924), partner, *Ludewig & Deutsch*  
580 Fifth Ave., New York, N. Y.
- DEVVAULT, HENRY S., member (1925), *Henry S. DeVault*  
51 Canton Road, Shanghai, China
- DE VERGES, EDWARD J., member (1931), *Edward J. de Verges*  
720 Whitney Bldg., New Orleans, La.
- DEVINE, DAVID FRANCIS, member (1936), with *Miller, Donaldson and Company*  
80 Broad St., New York, N. Y.
- DEVORE, MALCOLM M., associate (1937), with *Haskins & Sells*  
155 Montgomery St., San Francisco, Calif.
- DEVOS, BURNELL H., member (1925), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- DEWAR, DOUGLAS, member (1913), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- DEWEY, ARTHUR M., associate (1937), secretary-treasurer, *The Joseph & Feiss Co.*, 2149 W. 53rd St., Cleveland, Ohio
- DEWEY, DIX D., member (1924), *Dix D. Dewey*  
P. O. Box 297, Elgin, Ill.
- DIAMOND, A. L., member (1937), *A. L. Diamond & Co.*  
1240 Widener Bldg., Philadelphia, Pa.
- DIAMOND, HAROLD H., member (1922)  
203 Lewis Ave., Brooklyn, N. Y.
- DIBBLE, FRANK W., associate (1936), *Frank W. Dibble*  
111 W. Monroe St., Chicago, Ill.
- DICK, A. BLAIKIE, member (1927), *A. Blaikie Dick*  
115 W. Dominick St., Rome, N. Y.
- DICKERSON, HUGH L., member (1925), *Hugh L. Dickerson & Co.*  
907 Central National Bank Bldg., Richmond, Va.
- DICKERSON, THOMAS M., associate (1936), head of department of accounting,  
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- DICKINSON, CHARLES A., member (1937), with *Ernst & Ernst*  
548 S. Spring St., Los Angeles, Calif.
- DICKINSON, GORDON M., associate (1929), *G. M. Dickinson*  
116½ W. Indiana Ave., Deland, Fla.
- DICKINSON, JONATHAN O., member (1928), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- DICKINSON, ROGER F., member (1936), partner, *Albert T. Bacon & Co.*  
1 N. LaSalle St., Chicago, Ill.
- DIEBELS, LOUIS T., associate (1925), partner, *Lawrence Scudder & Co.*  
369 Pine St., San Francisco, Calif.
- DIEHL, LOUIS F., member (1934), president, *Boise Business University*  
215 N. 7th St., Boise, Idaho
- DIEHL, ORVAL W., member (1936), partner, *Gauger & Diehl*  
212 Citizens Bldg., Decatur, Ill.
- DIENES, MALCOLM M., member (1930), partner, *Moses, Rittler & Dienes*  
532 Audubon Bldg., New Orleans, La.



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- DIETZE, CARL E., member (1922), *Carl E. Dietze*  
213 W. Wisconsin Ave., Milwaukee, Wis.
- DILLARD, RICHARD MILES, associate (1933), *Richard Miles Dillard*  
202 Jackson Bldg., Gainesville, Ga.
- DILLMAN, ALBERT F., member (1896), *A. F. Dillman*  
80 Broad St., New York, N. Y.
- DILLMAN, JOSEPH F., member (1925), partner, *Audit Company of New England*  
11 Pleasant St., Worcester, Mass.
- DILLON, JOHN R., associate (1917), partner, *Hayden, Stone & Co*  
25 Broad St., New York, N. Y.
- DILLON, SCHUYLER, member (1929), *William Dillon & Son*  
131 State St., Boston, Mass.
- DINGLE, JOSEPH GLADWYN, member (1925), *Joseph G. Dingle*  
First National Bank Bldg., Ottawa, Ill.
- DINKELSPIEL, EDWARD A., associate (1928), auditor of public accounts, *City of New Orleans*, New Orleans, La.
- DITMAN, CHARLES R., member (1909), *Charles R. Ditman*  
906 First National Bank Bldg., Baltimore, Md.
- DIVINE, WILBUR F., member (1928), partner, *Divine, Williams & Kaiser*  
541 Seybold Bldg., Miami, Fla.
- DIXON, ALBERT, JR., member (1936), partner, *Hadfield, Rothwell, Soule & Coates*, 750 Main St., Hartford, Conn.
- DIXON, FRANK EASTWOOD, member (1917), *Frank E. Dixon & Co.*  
846 Chrysler Bldg., New York, N. Y.
- DIXON, HARRY N., member (1937)  
627 Whitney Ave., New Haven, Conn.
- DOBSON, CLAIRE S., member (1924), partner, *Baird, Kurtz & Dobson*  
215 Joplin National Bank Bldg., Joplin, Mo.
- DOBSON, RAY R., member (1927), partner, *George Rossetter & Co.*  
20 Exchange Pl., New York, N. Y.
- DODGE, HARRY F., JR., associate (1934), chief accountant, *Little Rock Municipal Water Works*, Little Rock, Ark.
- DODGE, L. C., member (1927), *L. C. Dodge*  
Montgomery Bldg., Spartanburg, S. C.
- DODGE, LEWIS MILTON, member (1936), with *Barrow, Wade, Guthrie & Co.*  
155 Sansome St., San Francisco, Calif.
- DOHR, JAMES L., member (1919), partner, *Greene & Greene*, counselors at law  
61 Broadway, New York, N. Y.
- DOISEAU, C. MICHAEL, member (1921), executive vice-president, *Brown Forman Distillery Co.*, 1908 Howard St., Louisville, Ky.
- DOLGE, WILLIAM, member (1909), partner, *William Dolge & Co.*  
351 California St., San Francisco, Calif.
- DOLLAR, ARCHIBALD FYFE, member (1936), with *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- DOMBHART, GEORGE E., member (1929), *George E. Dombhart*  
801 Commercial National Bank Bldg., Charlotte, N. C.
- DONALDSON, WILLIAM R., member (1923), partner, *Miller, Donaldson and Company*, 80 Broad St., New York, N. Y.
- DONLIN, ANTHONY B., member (1933), partner, *Donlin, Rempert & Co.*  
2141, 120 S. LaSalle St., Chicago, Ill.
- DONNELLY, THOMAS BERNARD, associate (1917), partner, *T. B. Donnelly & Co.*  
79 Milk St., Boston, Mass.
- DOUBLEDAY, EDWIN C., associate (1925), partner, *Doubleday, Burnett & Snow*  
1200 Main St., Springfield, Mass.
- DOUGHERTY, J. JAY, member (1932)  
372 Halstead Ave., Harrison, N. Y.
- DOUGHERTY, JAMES J., associate (1937), with *Barrow, Wade, Guthrie & Co.*  
Girard Trust Bldg., Philadelphia, Pa.
- DOUGLAS, THORNTON G., member (1927), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.

## Alphabetical List of Members and Associates

- DOUGLASS, GUY A., associate (1932), with *F. G. Masquelette & Co.*  
819 First National Bank Bldg., El Paso, Texas
- DOW, RALPH G., member (1924), partner, *Ralph G. Dow & Co.*  
758 W. Adams Blvd., Los Angeles, Calif.
- DOWLING, JOHN S., member (1936), with *Haskins & Sells*  
506 Hibernia Bank Bldg., New Orleans, La.
- DOWNIE, F. J., associate (1937), auditor, *Oklahoma Tax Commission*  
Oklahoma City, Okla.
- DOYLE, ANDREW S., member (1933), partner, *McGrath, Doyle & Phair*  
41 Maiden Lane, New York, N. Y.
- DRABENSTADT, GEORGE R., member (1924), partner, *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- DRAEWELL, WALTER G., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 2 Pine St., San Francisco, Calif.
- DRAGONETTE, DANIEL N., member (1936), secretary, *Globe Management Co.*  
30 Branford Pl., Newark, N. J.
- DRAKE, CHARLES JACKSON, member (1937), with *Haskins & Sells*  
1642 Land Title Bldg., Philadelphia, Pa.
- DRAPES, ALEXANDER P., member (1936), with *Douglas Wilson, Ferris & Co.*  
419 Strain Bldg., Great Falls, Mont.
- DRAYTON, CLARENCE I., member (1925), *Clarence I. Drayton*  
1015 Elm St., Manchester, N. H.
- DRAYTON, CLARENCE I., JR., member (1937), *Clarence I. Drayton*  
1015 Elm St., Manchester, N. H.
- DREVER, JOHN S., member (1923)  
3831 N. Richmond St., Chicago, Ill.
- DREVER, THOMAS, member (1912), vice-president and treasurer, *American Steel Foundries*, 410 N. Michigan Ave., Chicago, Ill.
- DREW, HARRISON ROBERT, member (1937), partner, *George K. Watson & Company*, 123 S. Broad St., Philadelphia, Pa.
- DRISCOLL, G. E., member (1928), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- DRISCOLL, WILLIAM JOSEPH, member (1936), *W. J. Driscoll & Co.*  
111 Sutter St., San Francisco, Calif.
- DRIVER, ARTHUR S., member (1926)  
918 Wellington Ave., Chicago, Ill.
- DROEGEMUELLER, ARTHUR C., member (1932), with *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- DRURY, JOHN, associate (1936), with *Scovell, Wellington & Co.*  
1615, 111 Broadway, New York, N. Y.
- DUBOIS, ERNEST J., member (1937), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- DUBOIS, LEON ALSID, member (1923), partner, *Yulsman & DuBois*  
121 N. Broad St., Philadelphia, Pa.
- DUBOURG, THOMAS A., member (1925), partner, *J. Y. Faunileroy & Company*  
1312 Pere Marquette Bldg., New Orleans, La.
- DUCKWORTH, HAROLD V., associate (1925)  
4433 Yuma St., N. W., Washington, D. C.
- DUFFEE, JULIAN, member (1937), *Julian Duffee*  
307 Merchants National Bank Bldg., Mobile, Ala.
- DUKES, GILBERT F., member (1933), partner, *Smith, Dukes & Buckalew*  
316 First National Bank Bldg., Mobile, Ala.
- DUMBRILLE, H. HILTON, member (1918), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- DUMVILLE, HARRY, member (1918), with *Price, Waterhouse & Co.*  
Balfour Bldg., San Francisco, Calif.
- DUNCAN, EDWIN LEARNED, member (1928), with *Lunsford, Barnes & Company*  
21 W. 10th St., Kansas City, Mo.
- DUNCAN, JAMES E., associate (1937)  
455 Irving Ave., Brooklyn, N. Y.

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- DUNCAN, WILLIAM M., member (1933), partner, *Osborn & Duncan*  
407 American Trust Bldg., Nashville, Tenn.
- DUNCOMBE, FRED JOHN, member (1924), partner, *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
- DUNHAM, SCOTT H., member (1933), partner, *John F. Forbes & Company*  
510 Crocker Bldg., San Francisco, Calif.
- DUNN, R. H., associate (1937), partner, *Talley & Dunn*  
8 American National Bank Bldg., Danville, Va.
- DUNNE, JOHN B., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- DUNNETT, ALFRED S., associate (1936), partner, *Grundy, Dunnett & Reinhardt*  
2037 Dime Bank Bldg., Detroit, Mich.
- DURHAM, GEORGE T., member (1922), partner, *Elkins & Durham*  
State-Planters Bank Bldg., Richmond, Va.
- DURHAM, THOMAS S., associate (1937), with *Washington Suburban Sanitary*  
*District*, Hyattsville, Md.
- DUTTINE, HARRY D., member (1923), *Harry D. Duttine & Co.*  
222 W. Adams St., Chicago, Ill.
- DUVALL, GEORGE F., member (1932), partner, *Douglas Wilson, Ferris & Co.*  
409 Montana Bldg., Missoula, Mont.
- DWYER, FRANCIS JAMES, member (1936), partner, *Pearson & Dwyer*  
1720, 111 W. Monroe St., Chicago, Ill.
- DYE, SIDNEY O., member (1936), with *W. O. Ligon & Company*  
716 W. T. Waggoner Bldg., Fort Worth, Texas
- DYKES, H. ASHLIN, member (1927), with *Haskins & Sells*  
1120 Bank of Commerce Bldg., St. Louis, Mo.
- DYSART, HUGH, member (1915), *Hugh Dysart* 89 State St., Boston, Mass.
- DYSART, ROBERT, member (1905), *Robert Dysart & Co.*  
30 State St., Boston, Mass.
- DYSON, CHARLES H., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- EADIE, WILLIAM H., member (1931), partner, *Fuller, Eadie & Co.*  
506 Andreson Bldg., San Bernardino, Calif.
- EARGER, GEORGE D., member (1935), *George D. Earger*  
220 W. 42nd St., New York, N. Y.
- EARL, ZACHARY H., member (1936), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- EARNHARDT, FREDERICK WILLCOX, member (1935), with *Price, Waterhouse &*  
*Co.*, 56 Pine St., New York, N. Y.
- EASTES, CHESTER M., member (1931), *Chester M. Eastes*  
311 Keith Bldg., Dayton, Ohio
- EASTMAN, ELLEN LIBBY, member (1925), partner, *Leffler and Eastman*  
405 W. 23rd St., New York, N. Y.
- EATON, MARQUIS G., member (1931), *Marquis G. Eaton*  
631 Bedell Bldg., San Antonio, Texas
- EBERLY, JOHN E., member (1935), partner, *Wall, Cassel & Eberly*  
510 Refiners Bldg., Dayton, Ohio
- EBY, A. JAMES, associate (1924), *A. J. Eby*  
132 Hoffman Ave., Trenton, N. J.
- ECKELMAN, PAUL, member (1924), *Paul Eckelman*  
First National Bank Bldg., Denver, Colo.
- ECKES, PETER ALBERT, member (1911), partner, *Eckes & Dean*  
40 Rector St., New York, N. Y.
- EDDY, EARNEST, associate (1923)  
1033 Lincoln Apts., Shreveport, La.
- EDELMAN, CHESTER M., member (1926), with *H. L. Green Company, Inc.*  
902 Broadway, New York, N. Y.
- EDELSON, EMANUEL M., member (1924), partner, *Emanuel M. Edelson & Co.*  
299 Broadway, New York, N. Y.

*Alphabetical List of Members and Associates*

- EDENBURN, JAMES WILLIAM, member (1937), partner, *Edenburn and Company*  
6th & Locust Sts., Des Moines, Iowa
- EDGERTON, HALSEY C., member (1925), treasurer, *Dartmouth College*  
Hanover, N. H.
- EDLER, GEORGE K., member (1922), partner, *Edler & Semenza*  
209 Title Insurance Bldg., Reno, Nev.
- EDMONDSON, WILLIAM PAGON, member (1927), partner, *Edmondson, Daniels & Willett*, 814 National Bank of Commerce Bldg., Norfolk, Va.
- EDWARDS, ALAN C., member (1934), with *Price, Waterhouse & Co.*  
1602 Union Trust Bldg., Cleveland, Ohio
- EDWARDS, LEROY E., associate (1925), partner, *Edwards & Edwards*  
Public Ledger Bldg., Philadelphia, Pa.
- EDWARDS, LOUIS W., member (1937), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- EDWARDS, T. RUTHERFORD, member (1937), partner, *John Carruthers & Co.*  
909 Little Bldg., Boston, Mass.
- EDWARDS, TRUMAN CHESTER, member (1925), *Truman C. Edwards & Son, Inc.*  
131 Clarendon St., Boston, Mass.
- EDWARDS, WALTER ARMISTEAD, JR., member (1931), *Walter A. Edwards, Jr.*  
527 W. 21st St., Norfolk, Va.
- EGAN, GILBERT V., member (1922), assistant secretary, *Nash-Kelvinator Corporation*, 14250 Plymouth Rd., Detroit, Mich.
- EGAN, MAURICE F., member (1933), *Maurice F. Egan*  
224 Central Bldg., Everett, Wash.
- EGAN, OSWALD R., member (1936), with *Price, Waterhouse & Co.*  
735 N. Water St., Milwaukee, Wis.
- EGLIN, RALPH B., member (1926), partner, *Viser & Eglin*  
P. O. Box 1342, Shreveport, La.
- EHRENGART, CARL, member (1925), with *Onyx Oil & Chemical Co.*  
15 Exchange Pl., Jersey City, N. J.
- EHRLICHER, JOSEPH GEORGE, associate (1935), with *J. K. Byrne & Co.*  
2215 American Bank Bldg., New Orleans, La.
- EHRMAN, DAVID, member (1937), *David Ehrman*  
535 Fifth Ave., New York, N. Y.
- EIDSON, ALLEN H., member (1933), partner, *Ham Eidson & Co.*  
825 Forsyth Bldg., Atlanta, Ga.
- EIKNER, JAMES C., member (1936), partner, *Treadaway & Eikner*  
401 Security Bldg., Phoenix, Ariz.
- EINBECKER, GEORGE A., member (1927), with *Haskins & Sells*  
2020 Harris Trust Bldg., Chicago, Ill.
- EISNER, JOSEPH, member (1937), partner, *Eisner & Lubin*  
521 Fifth Ave., New York, N. Y.
- ELBERSON, CHARLES E., member (1933), partner, *C. E. Elberson and Company*  
426 Wachovia Bank Bldg., Winston-Salem, N. C.
- ELCOCK, THOMAS M., member (1925), *Thomas M. Elcock*  
80 Federal St., Boston, Mass.
- ELDER, DAVID, member (1912), *David Elder & Co.*  
76 Beaver St., New York, N. Y.
- ELDRIDGE, JOHN H., member (1936), *John H. Eldridge*  
Flatiron Bldg., San Francisco, Calif.
- ELKINS, JACOB B., associate (1923), *Jacob B. Elkins*  
307 Fifth Ave., New York, N. Y.
- ELKINS, W. L., member (1916), partner, *Elkins & Durham*  
901 State-Planters Bank Bldg., Richmond, Va.
- ELLENBERGER, E. P., member (1934), with *Lybrand, Ross Bros. & Montgomery*  
1107 Midland Bldg., Cleveland, Ohio
- ELLEG, EDWIN J., member (1937), with *J. D. Cloud & Co.*  
1104 Traction Bldg., Cincinnati, Ohio
- ELLINGSON, GERHART M., associate (1929), partner, *Smith-Ellingson-Schuldes Company*, 209 Northern Bldg., Green Bay, Wis.

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- ELLIOTT, EDWARD S., SR., member (1905)  
119 Madison Ave., Memphis, Tenn.
- ELLIOTT, JAMES H., member (1925), partner, *Gove, Elliott & Kelly*  
40 Court St., Boston, Mass.
- ELLIOTT, LESTER M., associate (1933), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- ELLIOTT, THOS. J., member (1935), *Elliott & Company*  
811 Valley National Bank Bldg., Tucson, Ariz.
- ELLIS, ALLEN C., member (1924), partner, *Ellis and Edwards*  
606 Wilcox Bldg., Portland, Ore.
- ELLIS, CLAUDE C., member (1936), *Claude C. Ellis*  
1219 Ambassador Bldg., St. Louis, Mo.
- ELLIS, FRANKLIN C., member (1933), partner, *Patterson & Ridgway*  
74 Trinity Place, New York, N. Y.
- ELLIS, GEORGE P., member (1925), partner, *Wolf and Company*  
7 S. Dearborn St., Chicago, Ill.
- ELLIS, HAROLD W., member (1928), with *Springfield Bank for Cooperatives*  
310 State St., Springfield, Mass.
- ELLIS, HERBERT WARREN, member (1925), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- ELLIS, JOS. F., member (1926), *Jos. F. Ellis*  
420 McWilliams Bldg., Clarksdale, Miss.
- ELLIS, RAYMOND V., member (1925), partner, *Jackson, Zaenglein & Ellis*  
31 Exchange St., Rochester, N. Y.
- ELLIS, THOMAS, member (1924), comptroller, *Carnation Company*  
Oconomowoc, Wis.
- ELSDON, PAUL H., member (1937), partner, *Webster, Horne & Blanchard*  
50 Broadway, New York, N. Y.
- ELSHOLZ, WILLIAM J., member (1926), partner, *Parker, Davidson and Elsholz*  
3214 Book Tower, Detroit, Mich.
- ELWELL, FAYETTE H., member (1922), partner, *Elwell, Kiekhofler & Co.*  
707 Insurance Bldg., Madison, Wis.
- EMENHISER, EDWIN BURTEN, member (1926), assistant treasurer, *Indian Territory Illuminating Oil Company*  
Masonic-Empire Bldg., Bartlesville, Okla.
- EMERSON, FREDERICK D., member (1934), *Frederick D. Emerson*  
Girard Trust Bldg., Philadelphia, Pa.
- EMERY, GEORGE H., member (1925), *George H. Emery*  
301 Stearns Bldg., Statesville, N. C.
- EMIN, ADELE M., member (1925), *Adele M. Emin*  
157 Jewett St., Providence, R. I.
- EMIN, MICHAEL G., associate (1936), accountant, *Department of Comptroller of the Treasury, State of New Jersey*, Trenton, N. J.
- EMSHOFF, CLARENCE W., member (1936), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- ENBERG, OSCAR E., associate (1932), secretary-treasurer, *Globe Oil Tools Co.*  
Los Metos, Calif.
- ENGLANDER, JULES, member (1926), partner, *Apfel and Englander*  
347 Madison Ave., New York, N. Y.
- ENGLERT, RUDOLPH J., associate (1932), partner, *Wilbour D. Tripp & Co.*  
271 Madison Ave., New York, N. Y.
- ENGLISH, CHARLES ROBERT, member (1922), *Charles R. English & Co.*  
317 North Eleventh, St. Louis, Mo.
- ENLOE, BENJAMIN L., member (1928), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- ENSIGN, HALLIE JAMES, member (1936), with *Lybrand, Ross Bros. & Montgomery*, 1107 Midland Bldg., Cleveland, Ohio
- EOLIS, ALEXANDER L., member (1925), *A. L. Eolis & Associates*  
450 Seventh Ave., New York, N. Y.

*Alphabetical List of Members and Associates*

- EPPELSON, CLYDE A., member (1932), partner, *Clyde A. Epperson Audit Company*, 842 Ingraham Bldg., Miami, Fla.
- EPFSTON, HAROLD A., member (1922), *Harold A. Eppston*  
972 Broad St., Newark, N. J.
- EPSTEIN, JULIUS J., member (1936), partner, *Anchin, Block & Anchin*  
285 Madison Ave., New York, N. Y.
- EPSTEIN, MAX M., member (1937), *M. M. Epstein & Co.*  
42 Asylum St., Hartford, Conn.
- EPSTEIN, SAMUEL L., member (1924), partner, *Samuel L. Epstein & Co.*  
80 Broad St., New York, N. Y.
- ERB, EUGENE T., associate (1931), with *Bank of New York and Trust Company*  
48 Wall St., New York, N. Y.
- ERB, GERALD S., associate (1930), with *Hutchison, Rivinus & Co.*  
101 Public Ledger Bldg., Philadelphia, Pa.
- ERB, HARRY L., member (1936), with *Haskins & Sells*  
622 N. Water St., Milwaukee, Wis.
- ERICKSON, ALFRED H. O., associate (1924), internal revenue agent, *Bureau of Internal Revenue*, P. O. Box 387, Aberdeen, Wash.
- ERNEST, ERIC K., member (1934), with *Deloitte, Plender, Griffiths & Co.*  
327 S. LaSalle St., Chicago, Ill.
- ERSKINE, CHARLES W., associate (1936)  
866 Lenox Rd., Brooklyn, N. Y.
- ESCOTT, CLIFTON RODES, member (1935), partner, *Escott, Grogan & Co.*  
412 Lincoln Bank Bldg., Louisville, Ky.
- ESENOFF, CARL M., member (1935), *Carl M. Esenoff*  
415 Bank of America Bldg., San Diego, Calif.
- ESKEW, SAMUEL W., member (1926), partner, *Cotton & Eskew*  
706 Kentucky Home Life Bldg., Louisville, Ky.
- ESPINOZA, VALENTINE B., member (1923), partner, *Espinoza & Ragland*  
629 S. Hill St., Los Angeles, Calif.
- ESSER, HENRY A., member (1937), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- ESSMAN, WILL C., member (1922)  
1707, 20 W. Jackson Blvd., Chicago, Ill.
- ESTERBERG, WILLIAM L., member (1933), with *Peat, Marwick, Mitchell & Co.*  
518 Park Bldg., Worcester, Mass.
- ESTRUP, GEORGE B., associate (1937), auditor, *The Orinoka Mills*  
183 Madison Ave., New York, N. Y.
- ETHERINGTON, CHARLES K., member (1926), *Charles K. Etherington Co.*  
165 Broadway, New York, N. Y.
- EULENBERG, ALEXANDER, member (1934), partner, *David Himmelblau & Company*, 110 S. Dearborn St., Chicago, Ill.
- EVANS, ALPHONSE LAWRENCE, member (1931), *Alphonse Lawrence Evans*  
606 National Bank of Gulfport Bldg., Gulfport, Miss.
- EVANS, C. LAWRENCE, member (1924), chairman, board of directors, *Hiram Swank's Sons*, Johnstown, Pa.
- EVANS, E. S., member (1929), *E. S. Evans*  
922 Lima Trust Bldg., Lima, Ohio
- EVANS, EDWIN D., member (1926), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- EVANS, T. IVOR, member (1927), with *Motor & Equipment Mfg. Association*  
250 W. 57th St., New York, N. Y.
- EVANS, THOMAS H., member (1915), *Evans Audit Co.*  
2035 Dime Bank Bldg., Detroit, Mich.
- EVANS, WM. MCK., member (1909), *Wm. McK. Evans & Co.*  
609 Times Dispatch Bldg., Richmond, Va.
- EVANSON, C. A., associate (1937), auditor, *Banks, Huntley & Co.*  
634 S. Spring St., Los Angeles, Calif.
- EVERETT, D. H., member (1926), with *Everett, Zane and Muse*  
507 Piedmont Bldg., Greensboro, N. C.

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- EVERETT, PERCY R., member (1933) partner, *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- EVERETT, RUSSELL C., member (1935), partner, *Knust, Everett & Cambria*  
15 Lewis St., Hartford, Conn.
- EVERSMAN, EARL F., member (1933), partner, *Depue, Herier & Eversman*  
2112 Union Central Bldg., Cincinnati, Ohio
- EVERSMEYER, W. H., member (1934), *W. H. Eversmeyer*  
1507 American Bank Bldg., New Orleans, La.
- EVERSOLE, HAROLD BAKER, member (1929), associate professor of accounting,  
*College of Commerce, State University of Iowa*, Iowa City, Iowa
- EVERTS, L. S., member (1914), *L. S. Everts & Co.*  
727 First National Bank Bldg., San Diego, Calif.
- EWING, DANIEL D., member (1926), *Daniel D. Ewing*  
Maritime Bldg., New Orleans, La.
- EWING, ERNEST, member (1937), partner, *Ewing, Bell & Associates*  
300 Ninth-Vincent Bldg., Cleveland, Ohio
- EWING, HENRY WALLIS, member (1934), partner, *Arthur Squyres & Co.*  
411 Peoples National Bank Bldg., Tyler, Texas
- EXTROM, GEORGE PHILLIP, member (1930), *George Phillip Extrom*  
2121 Fox Ave., Madison, Wis.
- EYRE, WILLIAM, member (1929), partner, *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- FAGEANT, L. W., member (1935), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- FAGELL, WILLIAM, member (1934), *William Fagell & Co.*  
80 Boylston St., Boston, Mass.
- FAGERBERG, DIXON, JR., member (1935), *Dixon Fagerberg, Jr.*  
Box 3997, Luhrs Station, Phoenix, Ariz.
- FAHRENHOLZ, GEORGE F., member (1936), partner, *Hencke & Fahrenholz*  
220 Broadway, New York, N. Y.
- FAIN, RUPERT G., member (1937), *Rupert G. Fain*  
14 Franklin St., Rochester, N. Y.
- FANNING, WILLIAM M., member (1928)  
99 Buena Vista Ave., Yonkers, N. Y.
- FARÍA, JUAN A., member (1935)  
203-14th St., University, Va.
- FARLEY, RAY A., associate (1933), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- FARMER, EDWARD D., associate (1936), secretary, *State Board of Certified Accountants of Indiana*, 305 State House, Indianapolis, Ind.
- FARNAN, JOHN D., member (1935), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- FARRAND, GEORGE NIXON, associate (1937), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- FARQUHAR, FRANCIS P., member (1918), with *Scovell, Wellington & Co.*  
220 Bush St., San Francisco, Calif.
- FARRAR, JOHN A., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
744 Broad St., Newark, N. J.
- FARREY, FRANK J., member (1921), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- FARRINGTON, HOWARD F., member (1922), *Howard F. Farrington*  
Trust Company Bldg., Watertown, N. Y.
- FATCHETT, WALTER GEORGE, member (1932), *Walter G. Fatchett*  
702 Pence Bldg., Minneapolis, Minn.
- FAVA, DANTE, member (1936), *Dante Fava*  
97-22 Waltham St., Jamaica, N. Y.
- FAVRET, JAMES R., member (1936), partner, *Rouse, Favret & Co.*  
805 Mercantile Library Bldg., Cincinnati, Ohio

### *Alphabetical List of Members and Associates*

- FEASEL, FRED, member (1929), partner, *Fred Feasel & Company*  
First National Bank Bldg., Albuquerque, N. M.
- FECHNER, HAROLD C., member (1928), with *Price, Waterhouse & Co.*  
1320, 506 Olive St., St. Louis, Mo.
- FEDDE, A. S., member (1908), partner, *Fedde & Co.*  
110 William St., New York, N. Y.
- FEDERMAN, RICHARD L., member (1935), with *Peat, Marwick, Mitchell & Co.*  
1120 Northwestern Bank Bldg., Minneapolis, Minn.
- FEIGENBAUM, FRANK, associate (1937), with *The American News Company*  
131 Varick St., New York, N. Y.
- FEIMAN, M. JERRY, member (1925), partner, *Sohn, Feiman & Co.*  
295 Madison Ave., New York, N. Y.
- FEINBERG, EDWARD, member (1935), *Edward Feinberg*  
1440 Broadway, New York, N. Y.
- FEINBERG, JOSEPH H., member (1930), *Joseph H. Feinberg*  
60 E. 42nd St., New York, N. Y.
- FEINSILVER, JOSEPH E., member (1937), *Joseph E. Feinsilver*  
1 State St., Boston, Mass.
- FEIVESON, THEODORE J., member (1925), *Theodore J. Feiveson*  
127 N. Dearborn St., Chicago, Ill.
- FELDMANN, MILTON A., member (1928), with *Peat, Marwick, Mitchell & Co.*  
110 E. Wisconsin Ave., Milwaukee, Wis.
- FELLER, JOHN E. O., member (1936), partner, *Feller & McKee*  
1236 Standard Bldg., Cleveland, Ohio
- FENNER, JAMES B., associate (1929), assistant controller, *Electric Autolite Company*, Toledo, Ohio
- FERGER, OSCAR, member (1928), *Oscar Ferger*  
320 Broadway, New York, N. Y.
- FERGUSON, BRETE ROBERT, member (1936), *B. R. Ferguson*  
Myrick Bldg., Lubbock, Texas
- FERGUSON, FORREST ERWIN, member (1925), *Forrest E. Ferguson & Company*  
816 Chimes Bldg., Syracuse, N. Y.
- FERGUSON, HAROLD, member (1936), with *Loomis, Suffern & Fernald*  
80 Broad St., New York, N. Y.
- FERNALD, CHARLES E., member (1928), partner, *Fleisher, Fernald & Company*  
1737 Chestnut St., Philadelphia, Pa.
- FERNALD, HENRY B., member (1910), partner, *Loomis, Suffern & Fernald*  
80 Broad St., New York, N. Y.
- FERO, DE ROY SMITH, member (1901), *D. S. Fero*  
1475 Broadway, New York, N. Y.
- FERRELL, RAYMOND BLANCO, member (1935), with *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- FERRIS, JOHN CORTELYOU, associate (1937), with *Baumann, Finney & Co.*  
208 S. LaSalle St., Chicago, Ill.
- FERRIS, THOMAS C., member (1934), partner, *Douglas Wilson, Ferris & Co.*  
419 Strain Bldg., Great Falls, Mont.
- FERRY, HENRY L., associate (1925), *Hy. L. Ferry*  
438 Canal Bank Bldg., New Orleans, La.
- FICK, H. WILLIAM, member (1919), *Hans William Fick*  
811 J.M.S. Bldg., South Bend, Ind.
- FIDLER, JAMES S., member (1924), with *Revere Copper & Brass, Inc.*  
Rome, N. Y.
- FIELD, WILLIAM P., member (1919), partner, *William P. Field & Co.*  
Edificio Bacardi 617, Monserrate 55, Havana, Cuba
- FIELDING, ANDREW B., member (1936), with *Haskins & Sells*  
420 Denver National Bldg., Denver, Colo.
- FIELMAN, FREDERICK G., member (1927), with *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- FIGEL, ANDREW, associate (1937), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.



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- FILBEY, EDWARD J., member (1925), *Edward J. Filbey*  
706 Pennsylvania Ave., Urbana, Ill.
- FILLMAN, DAVID MILTON, member (1937), partner, *Charles S. Rockey & Co.*  
1200 Bankers Securities Bldg., Philadelphia, Pa.
- FILSON, JOHN D., member (1935), partner, *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
- FINCH, DONALD T., member (1933)  
P. O. Box 732, Denver, Colo.
- FINCH, GILBERT H., member (1935), partner, *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
- FINCH, RAYMON R., associate (1937), partner, *Derrick & Finch*  
Columbia, S. C.
- FINCHER, JOHN R., member (1924), vice-president, *Fairmont Aluminum Co.*  
Fairmont, W. Va.
- FINDLEY, W. W., member (1926), *W. W. Findley*  
803 Rector Bldg., Little Rock, Ark.
- FINK, EDWARD J., member (1931), *Edward J. Fink & Co.*  
740 N. Plankinton Ave., Milwaukee, Wis.
- FINK, MAX, member (1924), *Max Fink*  
450 Seventh Ave., New York, N. Y.
- FINK, NATHANIEL, member (1936), *Nathaniel Fink & Co.*  
545 Fifth Ave., New York, N. Y.
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19 W. 44th St., New York, N. Y.
- FINKELSTEIN, I. H., member (1935), partner, *Michaelson and Kraft*  
1 Madison Ave., New York, N. Y.
- FINLAY, GUY B., member (1932), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- FINLAY, WILLIAM B., member (1913), *Wm. B. Finlay*  
705 First National Bank Bldg., Great Falls, Mont.
- FINNEN, MALACHI A., member (1929)  
661-85th St., Brooklyn, N. Y.
- FINNEY, H. A., member (1919), partner, *Baumann, Finney & Co.*  
208 S. LaSalle St., Chicago, Ill.
- FIRESIDE, CARL K., member (1937), partner, *Louis Tiger & Co.*  
Federal Commerce Trust Bldg., St. Louis, Mo.
- FISCHER, A. KARL, member (1917), partner, *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- FISCHER, AUGUST, member (1892), *August Fischer*  
Bardonia, Rockland Co., N. Y.
- FISCHER, EMIL S., member (1902), *Emil S. Fischer*  
Tientsin, China
- FISCHER, FREDERICK, JR., member (1920), *Frederick Fischer, Jr.*  
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- FISCHER, HARRY B., member (1937), *Harry B. Fischer*  
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221 Fullerton Bldg., St. Louis, Mo.
- FISCHER, OSCAR E., member (1925), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- FISHBACH, OSCAR SEYMOUR, member (1922), *Oscar S. Fishbach*  
521 Fifth Ave., New York, N. Y.
- FISHER, FREDERICK RALPH, associate (1922), *F. Ralph Fisher*  
105 S. LaSalle St., Chicago, Ill.
- FISHER, P. W., member (1933), partner, *Hall, Fisher & Smith*  
1412 Barnett National Bank Bldg., Jacksonville, Fla.
- FITCH, STANLEY G. H., member (1916), partner, *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
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307 Canada Bldg., Windsor, Ontario, Canada

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508 Kanawha Banking and Trust Bldg., Charleston, W. Va.
- FITZKEE, PAUL W., member (1925), with *Barrow, Wade, Guthrie & Co.*  
Oklahoma Bldg., Tulsa, Okla.
- FIVES, RICHARD J., member (1931), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
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- FLAHERTY, EDWARD DAVID, member (1936), with *American Tobacco Co.*  
111 Fifth Ave., New York, N. Y.
- FLANDERS, CECIL EVERETTE, member (1924), special assistant director of finance, *City of Louisville*, Louisville, Ky.
- FLEIG, W. J. J., associate (1937), instructor, accounting department, *Ohio State University*, Columbus, Ohio
- FLEISHER, MAURICE T., member (1930), partner, *Fleisher, Fernald & Company*  
1737 Chestnut St., Philadelphia, Pa.
- FLEMING, DONALD P., associate (1925), *Donald P. Fleming*  
Chancellor Hotel Bldg., Parkersburg, W. Va.
- FLERSHEM, WHITNEY B., member (1915), president, *United States Audit Company*, 135 S. LaSalle St., Chicago, Ill.
- FLETCHER, ERNEST H., member (1926), partner, *Fletcher, Van Tiffan & Ross*  
3110 Book Tower, Detroit, Mich.
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110 State St., Boston, Mass.
- FLETCHER, LON M., member (1934), *Lon M. Fletcher*  
18 McNabb Bldg., Albuquerque, N. M.
- FLETCHER, ROBERT I., member (1929), with *R. G. Rankin & Co.*  
1 Cedar St., New York, N. Y.
- FLINK, JULIUS E., member (1925), *Julius E. Flink & Co.*  
1172 Raymond Blvd., Newark, N. J.
- FLINN, BERNARD W., member (1930), with *Seidman & Seidman*  
502 Manufacturers Bank Bldg., Rockford, Ill.
- FLINT, WILLIAM, JR., associate (1927), *William Flint & Co.*  
2208 Girard Trust Bldg., Philadelphia, Pa.
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- FLORANCE, RAYMOND M., member (1924), partner, *William Clabaugh & Co.*  
Earle Bldg., Washington, D. C.
- FODDY, RICHARD, member (1927), *Richard Foddy*  
1163 Fulton St., Brooklyn, N. Y.
- FORBES, JOHN F., member (1906), partner, *John F. Forbes & Company*  
510 Crocker Bldg., San Francisco, Calif.
- FORD, BURDETTE E., associate (1931), comptroller, *Hiram Walker-Gooderham & Worts, Limited*, Walkerville, Ontario, Canada
- FORD, GEORGE H., member (1916), partner, *Ford, Boyd & Colley*  
Rogers Bldg., Jacksonville, Fla.
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- FORSTER, GEORGE FREDERICK, member (1922)  
43 Dwight Pl., Englewood, N. J.
- FORSTER, WILLIAM J., member (1924), partner, *Harris, Kerr, Forster & Company*  
18 E. 48th St., New York, N. Y.
- FORTUNE, HELEN H., member (1936), partner, *Hifner and Fortune*  
204 City Bank Bldg., Lexington, Ky.
- FORTUNE, JAMES H., member (1920), comptroller, *4-One Box Machine Makers*  
Rockaway, N. J.
- FORWARD, WILL ALVIN, member (1922), controller, *Chicago Railway Equipment Co.*, 1928 W. 46th St., Chicago, Ill.

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- FOSS, CHESTER MERRILL, member (1923), *Chester Merrill Foss*  
512 Chapman Bldg., Portland, Maine
- FOSTER, ABBOTT B., member (1937), partner, *Spark, Mann & Company*  
60 State St., Boston, Mass.
- FOSTER, ARTHUR A., member (1935), *Arthur A. Foster*  
1 Valley National Bank Bldg., Prescott, Ariz.
- FOSTER, JOSEPH DOUGLAS, associate (1937), auditor, *Jones Mercantile Co.*  
Canton, Ga.
- FOSTER, RALPH W., associate (1928), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- FOSTER, ROBERT IRA, associate (1936), with *Price, Waterhouse & Co.*  
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- FOX, ARTHUR E., member (1928), partner, *Horwath & Horwath*  
551 Fifth Ave., New York, N. Y.
- FOX, ASA STANDLEY, member (1934), partner, *Frazer & Fox*  
733 Pyramid Bldg., Little Rock, Ark.
- FOX, ELMER E., member (1936), partner, *Fox & Morgan*  
711 Fourth National Bank Bldg., Wichita, Kan.
- FOX, ELMER WELLINGTON, associate (1930), partner, *Fox and Joiner*  
205 Eastman Bldg., Boise, Idaho
- FOX, JAMES J., associate (1918), partner, *Fox, Hayes & O'Brien*  
752 Little Bldg., Boston, Mass.
- FOX, M. CLYDE, member (1924), *M. Clyde Fox*  
729 Hightower Bldg., Oklahoma City, Okla.
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45 W. 45th St., New York, N. Y.
- FOY, ARPHAXAD, member (1915)  
39 Winona Ave., Highland Park, Mich.
- FOY, HUBERT V., member (1920), *Hubert V. Foy*  
212 First National Bank Bldg., Tampa, Fla.
- FOYE, ARTHUR BEVINS, member (1927), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- FRAME, W. A., member (1913), partner, *Frame & Imus*  
632 McKnight Bldg., Minneapolis, Minn.
- FRANCIS, VINCENT, member (1937), partner, *Francis & Apperson*  
24 Masonic Bldg., New Bedford, Mass.
- FRANK, WALTER H., associate (1937), assistant collector of revenue, *State of Louisiana*, 716 N. 8th St., Baton Rouge, La.
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444 Madison Ave., New York, N. Y.
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262 Main St., Paterson, N. J.
- FRANKLIN, C. W., associate (1935), *C. W. Franklin*  
206 Savings & Loan Bldg., Wenatchee, Wash.
- FRANKLIN, WILLIAM H., associate (1936), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- FRANKLIN, WILLIAM MERCER, member (1929), *William Mercer Franklin*  
1227 Comer Bldg., Birmingham, Ala.
- FRANKS, PHOENIX SYLVESTER, member (1931), vice-president, *G. R. Kinney & Co., Inc.*, 2 Park Ave., New York, N. Y.
- FRANTZ, MYRON D., member (1934), partner, *Hansen, Frantz & Co.*  
231 S. LaSalle St., Chicago, Ill.
- FRANZMAN, GEORGE W., associate (1934), secretary, *The Pacific Molasses Company*, 525 Matson Bldg., San Francisco, Calif.
- FRASER, EDWARD, member (1906), *Edward Fraser & Co.*  
1028 Scarritt Bldg., Kansas City, Mo.

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125 Park Ave., New York, N. Y.
- FRAZER, GEORGE E., member (1922), partner, *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- FRAZER, HARRY G., member (1936), partner, *Cornell & Company*  
Ouachita Bank Bldg., Monroe, La.
- FRAZIER, BRICE HAROLD, member (1930), *Brice Harold Frazier*  
408 Andreson Bldg., San Bernardino, Calif.
- FREDERICH, MAX, member (1925), partner, *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- FREDRIKSON, ERIC A., member (1933), partner, *E. H. Scull Co.*  
1441 Broadway, New York, N. Y.
- FREEDMAN, PETER, associate (1937), *Peter Freedman*  
3320 Chrysler Bldg., New York, N. Y.
- FREELAND, ROBERT CONNELLY, member (1936), *Robert C. Freeland*  
103 Arcade Bldg., Asheville, N. C.
- FREEMAN, HERBERT C., member (1908), vice-president, *North American Company*, 60 Broadway, New York, N. Y.
- FREEMAN, WILLIAM E., member (1923), in care of *The National City Bank of New York*, 55 Wall St., New York, N. Y.
- FREIREICH, HYMAN, member (1924), partner, *Bernstein & Freireich*  
1440 Broadway, New York, N. Y.
- FREITAG, CARL, member (1922), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- FRENCH, BERNARD M., member (1917), partner, *Davies & Davies*  
103 Park Ave., New York, N. Y.
- FRENCH, EARLE M., member (1924), partner, *Herbert F. French & Company*  
211 Congress St., Boston, Mass.
- FREMAN, A., associate (1937), with *Humphrey, Robinson & Company*  
200 Columbia Bldg., Louisville, Ky.
- FREY, GILBERT, associate (1937), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- FRIEDBERG, MILTON H., member (1924), partner, *Milton H. Friedberg & Co.*  
955 Main St., Bridgeport, Conn.
- FRIEDEL, EDWARD C., member (1933), partner, *Frank E. Kohler and Company*  
1 N. LaSalle St., Chicago, Ill.
- FRIEDMAN, CHARLES, associate (1937), *Charles Friedman*  
271 Madison Ave., New York, N. Y.
- FRIEDMAN, J. P., member (1923), partner, *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- FRIEDMAN, SAMUEL E., member (1926), partner, *Friedman & Lighter*  
416 McDowall Bldg., Seattle, Wash.
- FRIES, EDWARD J., member (1930), partner, *Callahan & Pries*  
79 Wall St., New York, N. Y.
- FRISBEE, IRA N., member (1923), *Ira N. Frisbee*  
303 Bank of America Bldg., Beverly Hills, Calif.
- FROMMELT, ANDREW C., member (1926), *Andrew C. Frommelt*  
115 Market St., Paterson, N. J.
- FROST, EDWIN D., member (1932), partner, *Eppler and Company*  
31 Nassau St., New York, N. Y.
- FROST, H. M., member (1924), partner, *Frost, Congdon & O'Hara*  
1212 C. C. Chapman Bldg., Los Angeles, Calif.
- FROST, OAKLEY, member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- FRUMKIN, MILTON M., member (1928), *Milton M. Frumkin*  
101 W. 31st St., New York, N. Y.
- FRY, HARRY B., associate (1937), with *International Business Machines Corp.*  
270 Broadway, New York, N. Y.
- FRYBURG, CLAUDE HOWARD, member (1921), partner, *Fryburg & Hoffmeier Bankers Trust Bldg.*, Philadelphia, Pa.

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- FRYE, HUGH M., associate (1925), partner, *Frye, Gregory & Linsteadler*  
Dallas Bank & Trust Bldg., Dallas, Texas
- FUCHS, CHARLES C., member (1926)  
Granite Springs, Westchester County, N. Y.
- FUE, CHARLES J., associate (1926), auditor, *The Brooklyn Union Gas Company*  
176 Remsen St., Brooklyn, N. Y.
- FULK, ELLSWORTH L., member (1926), *Ellsworth L. Fulk*  
1223 Sharp Bldg., Lincoln, Nebr.
- FULLER, FRED W., member (1924), partner, *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- FULLER, J. COOKSEY, associate (1933), partner, *Hennegin, Craft & Fuller*  
804 Southern Bldg., Little Rock, Ark.
- FULLER, LEWIS C., member (1914), partner, *Harvey, Fuller & Co.*  
2414, 60 Wall Tower Bldg., New York, N. Y.
- FULLER, RANDOLPH M., member (1930), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- FULLERTON, AUBREY CUMMINGS, member (1919), with *Haskins & Sells*  
155 Montgomery St., San Francisco, Calif.
- FULTON, C. H., member (1915), *C. H. Fulton*  
606 Denver National Bldg., Denver, Colo.
- FUNK, WILLIAM H., member (1929), partner, *Balch, Funk & Co.*  
16 S. Broad St., Philadelphia, Pa.
- FURMAN, AARON, member (1937), partner, *Feinberg & Jacobs*  
1440 Broadway, New York, N. Y.
- FYFFE, JOSEPH B., associate (1937), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
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401 Pershing Square Bldg., Los Angeles, Calif.
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541 W. Adams St., Chicago, Ill.
- GAFFENEY, JOHN J., member (1936), with *Homer K. Jones & Company*  
616 Falls Bldg., Memphis, Tenn.
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824 Forester's Bldg., Mason City, Iowa
- GAHAGAN, P. M., associate (1937), insurance counsellor, *T. E. Brennan Co.*  
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- GAIN, LOGAN S., member (1927), assistant treasurer, *Home Owners' Loan Corporation*,  
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- GALE, CHARLES, member (1919), *Charles Gale*  
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- GALE, C. HERBERT, member (1935), partner, *Touche, Niven & Co.*  
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11 Park Pl., New York, N. Y.
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33 N. LaSalle St., Chicago, Ill.
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30 Federal St., Boston, Mass.
- GALLOWAY, JOSEPH W., member (1924), *J. W. Galloway*  
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- GALPIN, RALPH HARRISON, member (1936), with *Arthur Young & Co.*  
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- GALUSHA, HUGH D., member (1934), *Hugh D. Galusha*  
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- GANLY, MILTON L., member (1936), partner, *Richards & Ganly*  
69 Dey St., New York, N. Y.
- GARB, BENJAMIN H., member (1936), *Benjamin H. Garb*  
Broad Street Bank Bldg., Trenton, N. J.
- GARCIA, AUREO B., member (1935), *Aureo B. Garcia*  
P. O. Box 778, San Juan, P. R.
- GARCIA, JUAN G., associate (1936), secretary, *Central Aguirre Sugar Co.*  
Central Aguirre, P. R.
- GARDINER, CLINTON F., associate (1924), *Clinton F. Gardiner*  
823 Arlington Rd., Park Hills, Covington, Ky.
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22 Marietta Street Bldg., Atlanta, Ga.
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Hotel Webster Hall, Cass Ave. at Putnam, Detroit, Mich.
- GARLICK, WILLIAM ALEXANDER, member (1922), appeals and review officer,  
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- GARNETT, ROBERT E., member (1922), *Robert E. Garnett & Co.*  
Oklahoma City, Okla.
- GARRETT, EUGENE THRALL, member (1923), partner, *Lee & Garrett*  
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- GARRETT, JOHN W., member (1934), with *Arthur Young & Co.*  
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110 E. 42nd St., New York, N. Y.
- GATES, RALPH FRANK, associate (1936), with *Bureau of Accounts and Finance, Federal Power Commission*, Washington, D. C.
- GATEWOOD, DANIEL EUGENE, JR., associate (1937), with *C. E. Elberson and Company*, 426 Wachovia Bank Bldg., Winston-Salem, N. C.
- GAUGER, MARTIN J., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
1502 First National Bank Bldg., Baltimore, Md.
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604 Rector Bldg., Little Rock, Ark.
- GAUSE, EDMUND C., member (1917), partner, *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
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127 N. Dearborn St., Chicago, Ill.
- GAWTHORP, HENRY HALLAS, member (1931), with *Barrow, Wade, Guthrie & Co.*  
1 N. LaSalle St., Chicago, Ill.
- GAWTHORP, OWEN H., associate (1937), research accountant, *Securities and Exchange Commission*, 1778 Pennsylvania Ave., Washington, D. C.
- GAY, ARTHUR W., member (1936), partner, *Gay, Fuller & Company*  
73 Tremont St., Boston, Mass.
- GEDDY, GEORGE R., member (1929), partner, *F. W. Lafrentz & Co.*  
608 American Bldg., Richmond, Va.
- GEEKIE, GEORGE, member (1931), with *H. C. Hopson & Co.*  
2406, 61 Broadway, New York, N. Y.
- GEIGER, GILBERT B., member (1922), *Gilbert B. Geiger*  
808 Lehmann Bldg., Peoria, Ill.
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1515, 77 W. Washington St., Chicago, Ill.
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18 E. 48th St., New York, N. Y.
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111 W. Monroe St., Chicago, Ill.
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1221 New Industrial Trust Bldg., Providence, R. I.
- GERHARZ, ANTON, member (1934), *Anton Gerhars*  
Securities Bldg., Billings, Mont.
- GESER, E. J., member (1933), with *Price, Waterhouse & Co.*  
1716 Rand Bldg., Buffalo, N. Y.
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1 S. Pinckney St., Madison, Wis.
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- GIES, FRED T., member (1908), partner, *Hawkins, Gies & Company*  
505 Insurance Exchange Bldg., Detroit, Mich.
- GIESECKE, RAYMOND H., member (1934), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- GIFFORD, H. W., member (1927), partner, *Brelsford & Gifford Co.*  
644 New England Bldg., Topeka, Kan.
- GILBERT, EARLY LYMAN, member (1936), *Early Lyman Gilbert*  
Lansdale, Pa.
- GILBERTSON, GILBERT S., member (1922), *Gilbert S. Gilbertson*  
2344 Tulare St., Fresno, Calif.
- GILBERTSON, OSCAR, member (1929), auditor, *Warner Bros. Theatres*  
6425 Hollywood Blvd., Hollywood, Calif.
- GILBY, J. H., member (1924), *J. H. Gilby & Company*  
2930, 105 W. Adams St., Chicago, Ill.
- GILCHRIST, VINCENT T., member (1935), partner, *J. A. Phillips Co.*  
Second National Bank Bldg., Houston, Texas
- GILDE, FRED W., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- GILES, CECIL D., member (1922), partner, *C. D. Giles & Company*  
67 Wall St., New York, N. Y.
- GILES, LAWRENCE, member (1927), controller, *Safeway Stores, Inc.*  
Oakland, Calif.
- GILKINSON, WILLIAM W., member (1926), treasurer, *The Tablet & Ticket Co.*  
1021 W. Adams St., Chicago, Ill.
- GILL, DONALD E., member (1928), partner, *McMurry, Smith & Company*  
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250 W. 57th St., New York, N. Y.
- GILLESPIE, WILLIAM A., member (1922), *William A. Gillespie & Co.*  
Court Square Bldg., Baltimore, Md.
- GILLIAM, H. S., member (1916)  
6959 Pershing Ave., St. Louis, Mo.
- GILLINGHAM, JOSEPH G., member (1914), *J. G. Gillingham*  
509 Lewis Bldg., Portland, Ore.
- GILLIS, JAMES E., associate (1937), accountant, *The George Washington University*, 2101 G St., N. W., Washington, D. C.
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- GINDER, WILLARD R., member (1937), partner, *Charles S. Rockey & Co.*  
1200 Bankers Securities Bldg., Philadelphia, Pa.
- GLASS, SPAULDING F., member (1924), assistant treasurer, *United Drill and Tool Corporation*, 100 S. Jefferson St., Chicago, Ill.
- GLASSER, MORRIS M., member (1927), partner, *Altschuler, Melvoin and Glasser*, 1100, 110 S. Dearborn St., Chicago, Ill.
- GLEASON, ROLAND W., member (1935), with *Patterson, Teele & Dennis*  
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533, 1300 E St., N. W., Washington, D. C.
- GLENDENING, FRANK S., member (1931), *Frank S. Glendenning*  
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707 American National Bank Bldg., Nashville, Tenn.
- GLENN, JOHN SEBASTIAN, JR., associate (1936), with *John S. Glenn*  
707 American National Bank Bldg., Nashville, Tenn.
- GLICKMAN, LOUIS, member (1922), partner, *Glickman & Glickman*  
175 Fifth Ave., New York, N. Y.
- GLIDDEN, ELMER G., associate (1922), treasurer, *Northwestern Leather Company Trust*, 93 Lincoln St., Boston, Mass.
- GLOS, RAYMOND E., member (1937), acting dean, *School of Business Administration, Miami University*, 208 Irvin Hall, Oxford, Ohio
- GLOVER, ELMER L., member (1933), with *Peat, Marwick, Mitchell & Co.*  
1500 Walnut St., Philadelphia, Pa.
- GLOVER, P. W. R., member (1910), partner, *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- GLUCK, EDWIN L., member (1923), partner, *Chadbourn, Wallace, Parke & Whiteside*, attorneys, 25 Broadway, New York, N. Y.
- GLUICK, LEWIS, member (1923), partner, *Wandmacher & Co.*  
15 E. 42nd St., New York, N. Y.
- GLUNTS, JAMES D., member (1911), *James D. Glunts & Co.*  
31 Milk St., Boston, Mass.
- GLYNN, RAYMOND J., member (1937), with *Peat, Marwick, Mitchell & Co.*  
105 S. LaSalle St., Chicago, Ill.
- GNAZZO, FRANK C., associate (1935), *Frank C. Gnazzo*  
261 Broadway, New York, N. Y.
- GODDARD, J. P., member (1923), partner, *Goddard-Abbey Co.*  
823 McIntyre Bldg., Salt Lake City, Utah
- GODDARD, OSCAR F., member (1932), *Oscar F. Goddard*  
228 Dillingham Bldg., Honolulu, T. H.
- GODFREY, ERNEST E., member (1937), *Ernest E. Godfrey*  
530 W. 6th St., Los Angeles, Calif.
- GODFREY, HAROLD BRACIER, member (1935), *Harold B. Godfrey*  
224 Securities Bldg., Billings, Mont.
- GODFREY, ROY F., member (1935), partner, *Ross T. Warner & Company*  
602 Tulsa Loan Bldg., Tulsa, Okla.



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- GOEBECKE, WALTER S., member (1935), partner, *The Gary Audit Co.*  
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- GOETTSCHE, H. C., member (1917), *H. C. Goettsche & Co.*  
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- GOKAY, O. P., associate (1935), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
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- GOLD, JACOB, associate (1935), *Jack Gold*  
Marshall, Minn.
- GOLDBERG, LOUIS S., member (1931), *Louis S. Goldberg*  
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- GOLDBERG, WILLIAM HOWARD, member (1933), partner, *Goldberg-Fox and Company*, 1030 University Bldg., Denver, Colo.
- GOLDBLATT, HARRY M., member (1924), *Harry M. Goldblatt*  
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- GOLDRAINER, JAMES C., member (1937), partner, *Sawtell, Goldrainer & Co.*  
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- GOMPERS, LEWIS, member (1925), *Lewis Gompers & Company*  
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- GOOD, RALPH S., member (1937), *Ralph S. Good*  
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- GOODMAN, ERNEST L., associate (1920), partner, *Ward, Fisher & Co.*  
111 Westminster St., Providence, R. I.
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31 Milk St., Boston, Mass.
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- GOODRUM, AVON B., member (1934), with *Russell Brown & Co.*  
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- GOODSELL, NELSON J., member (1933), with *Horwath & Horwath*  
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37 Wall St., New York, N. Y.
- GOODWIN, JOHN H., JR., member (1935), comptroller, *Columbus McKinnon*  
*Chain Corp.*, Tonawanda, N. Y.
- GOODWIN, ROBERT FLOURNOY, member (1936), with *Wachovia Bank & Trust*  
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- GORBEA, JUAN I., member (1929), *Juan I. Gorbea*  
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- GORDON, ALEXANDER E., member (1935), *Alexander E. Gordon*  
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901 Old South Bldg., Boston, Mass.
- GORDON, GEORGE K., member (1918), with *Harry W. Wallis*  
525 State Mutual Bldg., Worcester, Mass.
- GORDON, H. E., member (1911), *H. E. Gordon & Co.*  
524 Wilson Bldg., Dallas, Texas
- GORDON, JOHN, member (1910), partner, *John Gordon & Co.*  
271 Madison Ave., New York, N. Y.
- GORDON, WILLIAM S., member (1926), with *Empire State, Inc.*  
350 Fifth Ave., New York, N. Y.
- GORMAN, JOSEPH H., member (1937), with *Boyden, Yardley & Guay*  
10 State St., Boston, Mass.
- GORMLEY, JOSEPH A., associate (1927), with *The Superior Oil Company*  
930 Edison Bldg., Los Angeles, Calif.
- GOTTENSTRATER, ERWIN W., member (1933), partner, *Morton & Gottenstrater*  
747 Hurt Bldg., Atlanta, Ga.
- GOTWALD, PAUL K., member (1937), partner, *George K. Watson & Company*  
123 S. Broad St., Philadelphia, Pa.
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- GOULD, REUBEN HOYT, associate (1924), *R. H. Gould*  
421 Sunset Bldg., Bellingham, Wash.
- GOULD, W. H. A., associate (1924), with *Main & Company*  
First National Bank Bldg., Pittsburgh, Pa.
- GOULD, WILLIAM ALLEN, member (1933), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- GOULD, WILLIAM W., member (1930)  
442 S. Ardmore Ave., Los Angeles, Calif.
- GOUWENS, ESTEY W., member (1935), partner, *Oldhams, Gouwens & Sweeney*  
135 S. LaSalle St., Chicago, Ill.
- GOVE, ARCHIBALD C., member (1933), partner, *Gove, Elliott & Kelly*  
40 Court St., Boston, Mass.
- GRADE, A. I., member (1922), partner, *A. I. Grade & Company*  
77 W. Washington St., Chicago, Ill.

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- GRADY, PAUL, member (1933), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- GRAFF, CHESTER, member (1936), partner, *William Dolge and Company*  
351 California St., San Francisco, Calif.
- GRAFF, FRITZ WILLIAM, member (1928), director, department of business administration, *John Carroll University*, Cleveland, Ohio
- GRAFFAM, GEORGE M., member (1922), *George M. Graffam*  
415 Congress St., Portland, Maine
- GRAHAM, BERL G., member (1924), partner, *Gano & Cherrington*  
806 Chamber of Commerce Bldg., Cincinnati, Ohio
- GRAHAM, EARL WILSON, member (1935), with *Gulf Oil Corporation*  
Gulf Bldg., Pittsburgh, Pa.
- GRAHAM, GOODWIN P., member (1926), *Goodwin P. Graham*  
710 Metropolitan Bank Bldg., Washington, D. C.
- GRAHAM, HARRY B., member (1929), *Harry B. Graham*  
520 Seybold Bldg., Miami, Fla.
- GRAHAM, MATTHEW M., member (1937)  
306 Inter-Island Bldg., Honolulu, T. H.
- GRAHAM, ROBERT F., member (1936), accountant, *Securities and Exchange Commission*, Washington, D. C.
- GRAHAM, WILLARD J., associate (1928), assistant professor of accounting, *University of Chicago*, Chicago, Ill.
- GRAINGER, ROBERT, member (1933), with *Ernst & Ernst*  
905 Grand Rapids Trust Bldg., Grand Rapids, Mich.
- GRANATA, J. CHARLES, member (1936), partner, *Pearce & Granata*  
139 N. Clark St., Chicago, Ill.
- GRANGER, MARSHALL A., member (1921), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- GRANLUND, OSCAR A., member (1935), partner, *Leslie, Banks & Co.*  
21 West St., New York, N. Y.
- GRANNIS, JOHN AVERY, associate (1925), partner, *Grannis-Blair Audit Company*  
1004 Stahlman Bldg., Nashville, Tenn.
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7 S. Dearborn St., Chicago, Ill.
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- GRAVES, WILLIS CLARK, member (1926), partner, *Graves & Cobun*  
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- GRAVETT, R. H., member (1924), partner, *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- GRAY, HOWARD WILLIAM, associate (1930), partner, *Ford & Colby*  
Rogers Bldg., Jacksonville, Fla.
- GRAY, WILFRID LAURIER, associate (1935), *Wilfrid L. Gray*  
9 Union Block, Prescott, Ariz.
- GREANEY, EDWARD J., member (1934), partner, *Tennent, Greaney & Wallace*  
432 Dillingham Transportation Bldg., Honolulu, T. H.
- GREEN, EVERETT PERRY, member (1932), with *Peat, Marwick, Mitchell & Co.*  
Santa Fe Bldg., Dallas, Texas
- GEEEN, GEORGE EWIN, member (1931), partner, *Deloitte, Plender, Haskins & Sells*, Edificio de la Lonja 511, Havana, Cuba
- GREEN, REGINALD H. A., member (1920), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- GREENBERG, BENJAMIN, member (1936), with *Seidman & Seidman*  
80 Broad St., New York, N. Y.
- GREENE, HOWARD F., associate (1937), with *Zimmerman, Delaney & Co.*  
135 S. LaSalle St., Chicago, Ill.
- GREENE, U. S., member (1922), partner, *Greene & Wolcott*  
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- GREENFELD, HENRY G., member (1920), partner, *Jacobson, Greenfeld & Co.*  
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- GREENHALGH, DANIEL, member (1923), partner, *J. H. Greenhalgh & Company*  
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- GREENSPAN, ABRAHAM, associate (1922), *Abraham Greenspan*  
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- GREER, RAYMOND M., member (1935), partner, *Boyce, Hughes & Farrell*  
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- GREGORY, JAMES KENNEDY, member (1936), partner, *Haskins & Sells*  
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- GRELL, HARRY WILLIAM, associate (1930), secretary and treasurer, *Geo. W. Rogers Construction Corp.*, 6 Church St., New York, N. Y.
- GRELLER, ISADORE M., member (1937), partner, *Greller & Co.*  
39 Broadway, New York, N. Y.
- GREY, DAVID L., member (1903), partner, *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- GRICE, JAMES B., member (1924), *James B. Grice*  
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301 Bassett Tower, El Paso, Texas
- GRIEDER, JOHN F., member (1931), *John F. Grieder*  
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- GRIESBECK, JOSEPH GEORGE, associate (1935), partner, *Reynolds, Bone, Griesbeck & Hinderer*, 607 Union Planters Bank Bldg., Memphis, Tenn.
- GRIFFIS, T. A., member (1936), treasurer, *Lyman-Richey Sand & Gravel Corporation*, 1119 Omaha National Bank Bldg., Omaha, Nebr.
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- GRIFFITH, HORACE P., member (1912), partner, *Griffith & Co.*  
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- GRIFFITHS, ROBERT M., member (1935), with *Price, Waterhouse & Co.*  
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- GRISAMORE, LLOYD L., member (1934), with *Arvey Corporation*  
3462 N. Kimball Ave., Chicago, Ill.
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412 Lincoln Bank Bldg., Louisville, Ky.
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- GRUBER, LEON E., member (1937), *Leon E. Gruber*  
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- GRUEN, EDWARD C., member (1924), partner, *J. D. Elliott & Co.*  
707 Lafayette Bldg., Buffalo, N. Y.
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- GRUNDMANN, O. A., member (1911), with *West, Flint & Co.*  
40 Rector St., New York, N. Y.
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2101 Packard Bldg., Philadelphia, Pa.
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- GUNTHER, CHARLES O., JR., member (1934), partner, *Bartels & Spamer*  
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- HALL, CHARLES O., member (1910), *Charles O. Hall*  
1110 Fidelity Bldg., Baltimore, Md.
- HALL, JAMES, member (1911), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- HALL, JAMES W., member (1914), partner, *F. W. Lafrentz & Co.*  
80 Federal St., Boston, Mass.
- HALL, JOHN A., member (1915), partner, *Hall, Fisher & Smith*  
1412 Barnett National Bank Bldg., Jacksonville, Fla.
- HALL, JOHN W., member (1922), with *W. H. Ball & Co.*  
Marquette Bldg., Detroit, Mich.
- HALL, RAYMOND GEORGE, associate (1937), partner, *Ganey, Horning & Hall*  
140 Genesee St., Utica, N. Y.
- HALL, ROY, member (1920), with *Central Sugar Company, Inc.*  
4222 Indiana Ave., Fort Wayne, Ind.
- HALL, W. VINCENT, member (1924), *W. Vincent Hall*  
66 Broad St., New York, N. Y.
- HALLEY, ANDREW S., associate (1933), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- HALLEY, RICHARD, member (1936), with *Price, Waterhouse & Co.*  
1320, 506 Olive St., St. Louis, Mo.
- HALPERN, HENRY, associate (1925), partner, *Henry Halpern and Company*  
130 Clinton St., Brooklyn, N. Y.
- HALSEY, CRAWFORD C., member (1930), with *Pogson, Peloubet & Co.*  
1901, 25 Broadway, New York, N. Y.
- HALTER, EDWIN C., member (1918), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- HALVORSEN, GEORGE A., member (1935), with *F. B. Andrews & Company*  
1 N. LaSalle St., Chicago, Ill.
- HAMAN, O. EDWARD, member (1922), *O. Edward Haman*  
221 N. LaSalle St., Chicago, Ill.
- HAMILTON, F. A., member (1918), *F. A. Hamilton*  
1706 Union Central Bldg., Cincinnati, Ohio
- HAMILTON, GEORGE BRIGHT, associate (1932), treasurer, *State of Georgia*  
State Capitol, Atlanta, Ga.
- HAMILTON, GEORGE H., associate (1936), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- HAMILTON, JOHN WESLEY, associate (1937), with *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- HAMM, HENRY I., member (1924), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.

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- HAMMA, MORTON M., member (1905), partner, *Hamma, Nelson and Hugins*  
539 Subway Terminal Bldg., Los Angeles, Calif.
- HAMMARSTROM, ALBERT H., member (1915), *Albert H. Hammarstrom*  
510 Fourth Ave., S., Clinton, Iowa
- HAMMER, MURRAY JAY, member (1936), *Murray J. Hammer*  
261 Broadway, New York, N. Y.
- HAMMOND, ARTHUR DAVENPORT, member (1922), *Arthur D. Hammond and Company*, 76 William St., New York, N. Y.
- HAMMOND, FRANK L., member (1923), with *Wolf and Company*  
7 S. Dearborn St., Chicago, Ill.
- HAMMOND, GROVER C., associate (1922), with *Bureau of Internal Revenue, Treasury Dept.*, Washington, D. C.
- HAMMOND, JAMES E., member (1930), partner, *Skinner & Hammond*  
111 Sutter St., San Francisco, Calif.
- HAMMOND, W. E., member (1933), partner, *Linder, Burk & Stephenson*  
816 First National Bank Bldg., Albuquerque, N. M.
- HAMMONDS, HOMER C., member (1922), partner, *Hammonds & Cory*  
729 Hightower Bldg., Oklahoma City, Okla.
- HAMPSON, NELSON T., associate (1937), assistant treasurer, *The Meyer and Brown Corporation*, 347 Madison Ave., New York, N. Y.
- HAMPTON, JOHN S., member (1916), secretary-treasurer, *R. J. Hackney Lumber Co.*, 1218 Bank of Commerce Bldg., Memphis, Tenn.
- HAMPTON, OLIVER, member (1932), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- HAMRICK, EDWARD C., associate (1937), partner, *C. E. Elberson and Company*  
426 Wachovia Bank Bldg., Winston-Salem, N. C.
- HAND, RALPH THOMAS, member (1936), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- HANDLEY, C. L., member (1936), *C. L. Handley*  
58 Sutter St., San Francisco, Calif.
- HANKS, JEROME W., associate (1922), partner, *Hanks, McGee and Boden*  
718 Corbett Bldg., Portland, Ore.
- HANNA, J. R., member (1933), partner, *R. G. Rankin & Co.*  
1 Cedar St., New York, N. Y.
- HANNON, RAYMOND J., member (1923), partner, *Franke, Graef & Hannon*  
National City Bank Bldg., Troy, N. Y.
- HANSBARGER, WILLIAM C., member (1924), partner, *Hansbarger & Barnett*  
219 Dominion Bldg., Lima, Ohio
- HANSBROUGH, J. A., member (1916), partner, *Hansbrough & Montenegro*  
811 Wallace S. Bldg., Tampa, Fla.
- HANSEN, ARNE S., member (1914), *Arne S. Hansen & Co.*  
714 Insurance Bldg., Seattle, Wash.
- HANSEN, CHRISTIAN, member (1923), partner, *Hansen, Frantz & Co.*  
231 S. LaSalle St., Chicago, Ill.
- HANSEN, TOM C., member (1925), partner, *Smith, Brodie & Hansen*  
1026 Dwight Bldg., Kansas City, Mo.
- HANSEN, W. W., member (1925), treasurer, *Memphis Broadcasting Co.*  
Memphis, Tenn.
- HANSON, FRANK ELLWOOD, member (1936), partner, *Hanson and Patrick*  
277 Broadway, New York, N. Y.
- HANSON, H. A., associate (1937), with *Tennent, Greaney & Wallace*  
432 Dillingham Transportation Bldg., Honolulu, T. H.
- HANSON, JARL W., member (1927), *Jarl W. Hanson*  
500 Lonsdale Bldg., Duluth, Minn.
- HANTZ, HOSEA M., associate (1937), state director, *Federal Housing Administration*, 31A Post Office Bldg., Cheyenne, Wyo.
- HARBINSON, DAVID K., member (1934), partner, *Edward Gore & Co.*  
125 W. Madison St., Chicago, Ill.
- HARCOURT, VIVIAN, member (1901), partner, *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.

## *Alphabetical List of Members and Associates*

- HARDENBERGH, THOMAS EDDY, member (1923) Bedford Hills, N. Y.
- HARDER, BARENT TREMAN, member (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- HARDMAN, GUILLERMO JUAN, associate (1933), partner, *Price, Waterhouse,  
Peat & Co.*, Bartolome Mitre 559, Buenos Aires, Argentina
- HARDY, J. H., member (1936), *J. H. Hardy*  
319 Chattanooga Bank Bldg., Chattanooga, Tenn.
- HARDY, WILLOUGHBY D., member (1912)  
Garden City Apartments, Garden City, N. Y.
- HARE, FRANK E., member (1920), partner, *Hare, Schenck & Company*  
1232 Bankers Securities Bldg., Philadelphia, Pa.
- HARENSKI, F., associate (1927), with *Price, Waterhouse & Co.*  
1602 Union Trust Bldg., Cleveland, Ohio
- HARGADON, THOMAS J., associate (1923), *T. J. Hargadon & Co.*  
410 American Trust Bldg., St. Louis, Mo.
- HARING, ALBERT J., member (1922), service manager, *Matson Navigation Co.*  
215 Market St., San Francisco, Calif.
- HARENESS, S. CLAY, member (1927), auditor, *L. H. Wentz*  
Ponca City, Okla.
- HARLOW, ARCHIE S., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- HARMON, CLAUD F., member (1934), *Claud F. Harmon*  
16 Bashford Bldg., Prescott, Ariz.
- HARMON, H. E., associate (1929), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- HARPER, EDWARD O., member (1933), partner, *H. C. Crane & Co.*  
1015 First National Bank Bldg., Montgomery, Ala.
- HARRELL, VERNE, member (1927), auditor, *Bankline Oil Company*  
310, 634 S. Spring St., Los Angeles, Calif.
- HARRILL, BYRON J., associate (1937), *Byron J. Harrill*  
711 Woodward Bldg., Washington, D. C.
- HARRILL, E. REECE, member (1936), with *Bureau of Accounts and Audits,  
Social Security Board*, Washington, D. C.
- HARRINGTON, CHARLES N., member (1922)  
404 S. 14th St., LaCrosse, Wis.
- HARRINGTON, JOHN E., member (1935), *John E. Harrington*  
1176 Penobscot Bldg., Detroit, Mich.
- HARRINGTON, JOHN J., associate (1921), *John J. Harrington*  
657 Main St., Waltham, Mass.
- HARRINGTON, ROY V., associate (1922), partner, *Harrington & Nichols*  
67 W. 44th St., New York, N. Y.
- HARRIS, BYRON P., member (1928), partner, *Arthur F. Horton & Co.*  
1130 Candler Bldg., Atlanta, Ga.
- HARRIS, CHARLES G., member (1908), partner, *Charles G. Harris & Co.*  
916 Inter-Southern Bldg., Louisville, Ky.
- HARRIS, CHAS. K., member (1929), *Chas. K. Harris*  
1317 Griswold Bldg., Detroit, Mich.
- HARRIS, FRANK W., JR., member (1924), *Frank W. Harris, Jr.*  
915 Lewis Tower, Philadelphia, Pa.
- HARRIS, JOHN BENJAMIN, member (1936), partner, *Hatter, Harris & Beittel*  
304 Fulton National Bank Bldg., Lancaster, Pa.
- HARRIS, J. C., associate (1921), partner, *Smith, Prince & Harris*  
1713 Republic Bank Bldg., Dallas, Texas
- HARRIS, MAX DEWITT, member (1933), partner, *Jerome and Harris Co.*  
1102 Olds Tower Bldg., Lansing, Mich.
- HARRIS, ORVILLE D., member (1916), partner, *Charles G. Harris & Co.*  
916 Inter-Southern Bldg., Louisville, Ky.
- HARRIS, TOWNES M., member (1937), partner, *Harris & Gifford*  
840 Hospital Trust Bldg., Providence, R. I.



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- HARRISON, ALFRED FRANKLIN, associate (1932), *A. F. Harrison*  
Elks Bldg., Stockton, Calif.
- HARRISON, EDWARD H., member (1916), *E. H. Harrison*  
1311 Oak Ave., Evanston, Ill.
- HARRISON, HARLOWE A., member (1928), *Harlowe A. Harrison*  
1126 Subway Terminal Bldg., Los Angeles, Calif.
- HARROW, BENJAMIN, member (1922), partner, *Harrow & Wolfe*  
29 Broadway, New York, N. Y.
- HART, CLYDE F., associate (1927), *Clyde F. Hart and Associates*  
605 Broad St., Newark, N. J.
- HART, EDWIN WARREN, member (1937), *Edwin Warren Hart*  
1616 Walnut St., Philadelphia, Pa.
- HART, HAROLD B., member (1905), partner, *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- HART, J. BEN, member (1922), *J. Ben Hart*  
812 Amoskeag Bank Bldg., Manchester, N. H.
- HART, JOHN B., member (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- HARTMAN, BENJAMIN W., member (1929), partner, *Hartman, Andorfer & Koeneman*, 835 Lincoln Bank Tower, Fort Wayne, Ind.
- HARTMAN, EDGAR A., member (1935), with *Barrow, Wade, Guthrie & Co.*  
624 S. Boston Ave., Tulsa, Okla.
- HARTMAN, GEORGE O., member (1935), *George O. Hartman & Co.*  
541, 543 S. Spring St., Los Angeles, Calif.
- HARTMAN, PHILIP EDWARD, member (1934), with *Wm. F. Robins*  
606 Bearinger Bldg., Saginaw, Mich.
- HARTMAN, WILLIAM H., member (1926), partner, *Humphrey, Robinson & Company*, 201 Columbia Bldg., Louisville, Ky.
- HARTMANN, ARTHUR A., member (1924), partner, *Genex & Hartmann*  
114 Liberty St., New York, N. Y.
- HARTMANN, JOHN F., member (1922), *John F. Hartmann & Company*  
433 Balter Bldg., New Orleans, La.
- HARTSFIELD, J. LEON, associate (1936), *J. Leon Hartsfield*  
412 First National Bank Bldg., Denver, Colo.
- HARTZ, RICHARD A., associate (1922), *Richard A. Hartz*  
343 Richmond Ave., South Orange, N. J.
- HARVEY, EDWIN, JR., member (1912), partner, *Harvey, Fuller & Co.*  
2414, 60 Wall Tower Bldg., New York, N. Y.
- HARVEY, JOEL D., member (1932), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- HARVEY, JOHN LEWIS, member (1928), partner, *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.
- HASCHKE, HERBERT P., member (1936), with *Peat, Marwick, Mitchell & Co.*  
505 State National Bank Bldg., Houston, Texas
- HASELMIRE, WILLIAM BERNARD, associate (1928), partner, *Haselmire, Cordle and Co.*, 211 Consolidated Royalty Bldg., Casper, Wyo.
- HASENAUER, RAYMOND P., member (1933), treasurer, *Matson Navigation Co.*  
422 Matson Bldg., San Francisco, Calif.
- HASKELL, HIRAM B., member (1925), partner, *Haskell and Bennett*  
922 Elm St., Manchester, N. H.
- HASLACHER, MORTON F., associate (1935), comptroller, *The Magnavox Co.*  
2131 Bueter Rd., Fort Wayne, Ind.
- HASLUND, ARTHUR E., associate (1927)  
25 Sidney Place, S.E., Minneapolis, Minn.
- HASSARD, WILLIAM R., member (1932), partner, *Niles and Niles*  
165 Broadway, New York, N. Y.
- HASSLER, RUSSELL H., member (1936), with *Edward Gore & Co.*  
125 W. Madison St., Chicago, Ill.
- HASSON, CYRIL J., member (1931), partner, *John F. Forbes & Company*  
510 Crocker Bldg., San Francisco, Calif.

*Alphabetical List of Members and Associates*

- HASTINGS, JAMES J., member (1920), partner, *James J. Hastings & Co.*  
24 Commerce St., Newark, N. J.
- HATCH, FRANK S., member (1917), assistant treasurer-secretary, *Moore Forging Co.*, 38 Walter St., Springfield, Mass.
- HATHAWAY, EDWIN B., member (1924), partner, *Edwin B. Hathaway & Co.*  
805 Main St., Hartford, Conn.
- HATHAWAY, HARRY A., member (1936), *Harry A. Hathaway*  
712 Griswold Bldg., Detroit, Mich.
- HATTER, CHARLES W., member (1930), partner, *Hatter & Macnab*  
1901 First National Bank Bldg., Baltimore, Md.
- HAUCH, JOHN P., member (1924), *John P. Hauch*  
506 Brinton St., Philadelphia, Pa.
- HAUGE, ARTHUR W., member (1922), with *Haskins & Sells*  
929 Northwestern Bank Bldg., Minneapolis, Minn.
- HAUGH, EDMUND J., associate (1937), secretary-treasurer, *American Engineering & Management Corp.*, 20 N. Wacker Dr., Chicago, Ill.
- HAUSAMANN, HANS, member (1930), partner, *Fleming & Williamson*  
Soriano Bldg., Manila, P. I.
- HAUSER, ANDREW M., member (1914), partner, *Stagg, Mather & Hough*  
790 Broad St., Newark, N. J.
- HAUSER, CLARENCE EDGAR, JR., member (1935), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- HAUSMAN, WILLIAM LYON, associate (1921), with *Barrow, Wade, Guthrie & Co.*  
1407 Boatmen's Bank Bldg., St. Louis, Mo.
- HAUSSER, HERBERT J., associate (1934), partner, *Morris & Hausser*  
1975 Union Trust Bldg., Cleveland, Ohio
- HAWES, HENRY C., member (1929), with *Lybrand, Ross Bros. & Montgomery*  
231 S. LaSalle St., Chicago, Ill.
- HAWK, JULIAN A., member (1936), partner, *Arnold, Hawk & Co.*  
1128 Third National Bldg., Dayton, Ohio
- HAWKINS, FREDERIC A., associate (1935), with *J. C. Millett Co.*  
118 Sacramento St., San Francisco, Calif.
- HAWKINS, L. CLARK, member (1931), with *Daniel and Markland*  
Beacon Bldg., Tulsa, Okla.
- HAWKINS, LESTER G., member (1925), partner, *Edward Steacie & Co.*  
131 State St., Boston, Mass.
- HAWLEY, FRANK W., member (1924), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- HAWORTH, CHRISTOPHER, associate (1929), with *Amos D. Albee, Son & Co.*  
53 State St., Boston, Mass.
- HAWTHORN, ROBERT BASKIN, member (1934), partner, *Champagne and Hawthorn*, 412 Triad Bldg., Baton Rouge, La.
- HAYES, WILLIAM E., member (1924), *William E. Hayes & Co.*  
60 Congress St., Boston, Mass.
- HAYLES, ALFRED C., member (1922), *Alfred C. Hayles & Co.*  
222 W. Adams St., Chicago, Ill.
- HAYLES, SIDNEY J., member (1933), *Sidney J. Hayles & Company*  
509 First National Bank Bldg., Atlanta, Ga.
- HAYS, ROY MARSHALL, member (1930), partner, *R. M. Hays and Company*  
510 Ritz Bldg., Tulsa, Okla.
- HAYSLIP, OKEY K., member (1922), *Okey K. Hayslip*  
P. O. Box 642, Huntington, W. Va.
- HAYWARD, GEORGE MOSES, member (1936), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- HAYWARD, N. CARY, member (1930), assistant secretary, *The Atwood Machine Co.*, Stonington, Conn.
- HAZARD, EDGERTON, member (1935), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- HAZEL, GEORGE RALPH, member (1936), *George R. Hazel*  
10538 Evanston Ave., Seattle, Wash.

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- HAZELTON, WILLIAM T., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- HEADS, THOMAS, associate (1923), secretary and treasurer, *United Markets, Inc.*  
600 Columbia Rd., Dorchester, Mass.
- HEATH, GEORGE W., member (1933), with *Peat, Marwick, Mitchell & Co.*  
410 Dime Bank Bldg., Detroit, Mich.
- HEATH, LESLIE ARTHUR, member (1930), with *Peat, Marwick, Mitchell & Co.*  
1703 First National Bank Bldg., Charlotte, N. C.
- HEATON, WILLIAM C., member (1922), partner, *W. C. Heaton and Company*  
25 W. 45th St., New York, N. Y.
- HEBRANK, ADOLPH WILLIAM, member (1929), with *Price, Waterhouse & Co.*  
1320, 506 Olive St., St. Louis, Mo.
- HECHT, CHARLES, member (1908), *Charles Hecht & Co.*  
20 Exchange Pl., New York, N. Y.
- HECKERT, J. BROOKS, member (1928), with *Ohio State University*  
Columbus, Ohio
- HECKMAN, HAROLD M., member (1933), professor of accounting, *University of Georgia*, Athens, Ga.
- HECKMANN, WALTER O., member (1935), partner, *Heckmann & Company*  
1505 Arcade Bldg., St. Louis, Mo.
- HECOX, FRANK S., member (1930), secretary and treasurer, *Iron Fireman Manufacturing Co.*, 4784 S. E. 17th Ave., Portland, Ore.
- HEDGES, HERBERT L., JR., member (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- HEHL, CHARLES L., member (1922)  
2518 Guilford Ave., Baltimore, Md.
- HEIBERTSHAUSEN, GEORGE F., member (1930), with *Gano & Cherrington*  
806 Chamber of Commerce Bldg., Cincinnati, Ohio
- HEIDENREICH, HERBERT L., member (1931), with *Haskins & Sells*  
Land Title Bldg., Philadelphia, Pa.
- HEIDER, WALTER ERNEST, member (1936), *Walter E. Heider*  
336 Continental Oil Bldg., Denver, Colo.
- HEIDGEN, JOHN EDWARD, associate (1937), secretary, *Basic Dolomite, Incorporated*, 845 Hanna Bldg., Cleveland, Ohio
- HEILMAN, EDWARD HOLLAND, member (1924), secretary and treasurer, *The American Thermos Bottle Co.*, Norwich, Conn.
- HEIMBUCHER, CLIFFORD V., member (1936), with *Scovell, Wellington & Co.*  
220 Bush St., San Francisco, Calif.
- HEINBOKEL, J. F. W., member (1923), partner, *Heinbokel, Goodwin & Griffiths*  
Brooks Bldg., Scranton, Pa.
- HEINKE, LLEWELLYN HUBERT, associate (1922), vice-president, *The United Light & Power Co.*, 2200 Bankers Bldg., Chicago, Ill.
- HEITMAN, A. GORDON, member (1934), with *Lybrand, Ross Bros. & Montgomery*, 231 S. LaSalle St., Chicago, Ill.
- HEITMULLER, RALPH EMMERT, member (1928), general comptroller, *Acacia Mutual Life Insurance Company*  
51 Louisiana Ave., N.W., Washington, D. C.
- HEJNAL, MAURICE, associate (1926), loan administrator, *Central Bank for Co-operatives, Farm Credit Administration*, Washington, D. C.
- HELLER, CARL, associate (1937), *Carl Heller*  
19 W. 44th St., New York, N. Y.
- HELLER, GEORGE F., member (1926), auditor, *International Cellucotton Products Co.*, 919 N. Michigan Ave., Chicago, Ill.
- HELLER, MAX, member (1924), *Max Heller*  
12 S. 12th St., Philadelphia, Pa.
- HELLERSON, CHARLES E. W., member (1912), partner, *Alexander Aderer & Co.*  
225 Fifth Ave., New York, N. Y.
- HELLMAN, CARL E., member (1935)  
434 Roscoe St., Chicago, Ill.

*Alphabetical List of Members and Associates*

- HELM, HENRY C., member (1936), partner, *W. A. Helm & Co.*  
901 Ambassador Bldg., St. Louis, Mo.
- HELM, WILLIAM ARTHUR, member (1925), partner, *W. A. Helm & Co.*  
901 Ambassador Bldg., St. Louis, Mo.
- HELMAN, SIMON J., member (1925), partner, *S. J. Helman & Co.*  
40 Broad St., Boston, Mass.
- HEMMING, HERBERT R., associate (1924), *Herbert R. Hemming*  
69 Drexel Bldg., Philadelphia, Pa.
- HENDERSON, THOMAS B. G., member (1919), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- HENDERSON, W. BOWEN, member (1932), *W. Bowen Henderson*  
Crane Bldg., Asheville, N. C.
- HENDRIE, PERCY M., member (1919), partner, *Barrow, Wade, Guhrrie & Co.*  
75 Federal St., Boston, Mass.
- HENKEL, RALPH W., associate (1936), assistant secretary and treasurer, *Blumer Brewing Corporation*, Monroe, Wis.
- HENNEGIN, H. W., member (1916), partner, *Hennegin, Croft & Fuller*  
804 Southern Bldg., Little Rock, Ark.
- HENRY, BUELL E., member (1935), with *George F. Meldrum*  
403 Hilliard Bldg., Louisville, Ky.
- HENRY, HARRY W., member (1933), treasurer, *Graham Paper Company*  
1014 Spruce St., St. Louis, Mo.
- HEPLER, BYRON EARL, member (1923), president, *Hope Engineering Company*  
100 E. 42nd St., New York, N. Y.
- HEPPEY, OSCAR R., member (1933), partner, *Lincoln G. Kelly & Company*  
608 Walker Bank Bldg., Salt Lake City, Utah
- HERDRICH, O. C., member (1924), partner, *Herdrich and Boggs*  
803 Electric Bldg., Indianapolis, Ind.
- HEREFORD, JOHN D., JR., member (1937), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- HERGERT, PETER, member (1910), *Peter Hergert*  
9423 86th Ave., Woodhaven, L. I., N. Y.
- HERINGTON, P. REGINALD, member (1896), *Jasper & Herington, Inc.*  
110 E. 42nd St., New York, N. Y.
- HERNANDEZ, ANTONIO R., associate (1936), chief bank examiner, *Department of Finance, Government of Puerto Rico*, San Juan, P. R.
- HERNANDEZ, B. ROSAS, member (1936), with *Rubert Hermanos*  
P. O. Box 507, San Juan, P. R.
- HERR, JOHN P., member (1914), *John P. Herr*  
1600 Arch St., Philadelphia, Pa.
- HERRICK, ANSON, member (1909), partner, *Lester Herrick and Herrick*  
403 Merchants Exchange Bldg., San Francisco, Calif.
- HERRICK, LESTER, member (1903), partner, *Lester Herrick and Herrick*  
403 Merchants Exchange Bldg., San Francisco, Calif.
- HERRICK, WILLARD A., member (1937), with *Leslie, Banks & Co.*  
21 West St., New York, N. Y.
- HERRIDGE, JAMES R., member (1923), with *Henry Hunter Bayne & Co.*  
228 National City Bank Bldg., Manila, P. I.
- HERMANN, LUDWIG, member (1925), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- HERRMEYER, CHARLES F., associate (1936), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- HERSHEY, PHILLIP A., member (1933), partner, *Phillip A. Hershey & Co.*  
514, 405 Montgomery St., San Francisco, Calif.
- HERTZ, SAUL C., member (1936), partner, *Hertz & Herson*  
33 W. 42nd St., New York, N. Y.
- HERWOOD, HERMAN, member (1927), partner, *Herwood & Herwood*  
521 Fifth Ave., New York, N. Y.
- HERWOOD, WILLIAM P., member (1932), partner, *Herwood & Herwood*  
521 Fifth Ave., New York, N. Y.

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- HESSE, CALVIN, associate (1924), *Calvin Hesse*  
Standard Life Bldg., Pittsburgh, Pa.
- HESSE, EARLE E., associate (1925), with *United States Cold Storage Corp.*  
2101 W. Pershing Rd., Chicago, Ill.
- HEST, IRVING WM., associate (1937)  
233 Broadway, New York, N. Y.
- HETU, HERBERT EDMOND, associate (1937), partner, *Bell and Company*  
First National Bank Bldg., Sharon, Pa.
- HEUSER, AUGUST A., member (1924), control manager, *E. I. duPont de Nemours & Co.*,  
Wilmington, Del.
- HEWES, FREDERICK L., associate (1922), general manager, *Buddyserge Co.*  
S. E. cor. Broad & Carpenter Sts., Philadelphia, Pa.
- HEWS, WARREN B., member (1935), *Warren B. Hews*  
521 Fifth Ave., New York, N. Y.
- HEYMANN, PAUL, member (1937), *Paul Heymann*  
212 Bank of America Bldg., Ventura, Calif.
- HEYWOOD, MYRTLE CORBIT, member (1917), *Myrtle C. Heywood*  
76-68th St., Brooklyn, N. Y.
- HICKEY, JAMES W., member (1936), partner, *Hadfield, Rothwell, Soule & Coates*  
750 Main St., Hartford, Conn.
- HICKEY, ROLLIN M., member (1929), partner, *F. W. Lafrentz & Co.*  
208 S. LaSalle St., Chicago, Ill.
- HICKLIN, BENJAMIN H., member (1922), *Benjamin H. Hicklin*  
844 Russ Bldg., San Francisco, Calif.
- HICKS, LAURENCE ALBERT, member (1936), *Laurence Albert Hicks*  
200 Bush St., San Francisco, Calif.
- HICKSON, RALPH P., member (1925), treasurer, *North American Dye Corporation*,  
519 S. Fifth Ave., Mt. Vernon, N. Y.
- HIDALGO, MARIANO NIEVES, member (1929), assistant chief accountant and  
statistician, *State Insurance Fund, Government of Puerto Rico*  
San Juan, P. R.
- HIFNER, WILLIAM ALEXANDER, JR., member (1924), partner, *Hifner and Fortune*,  
204 City Bank Bldg., Lexington, Ky.
- HIGGINS, HARRY ALLEN, member (1922), *H. A. Higgins*  
Marquette, Mich.
- HIGGINS, MONTFORD L., member (1925), supervising auditor, *sales tax division*,  
*State of California*, Sacramento, Calif.
- HIGGINS, THOMAS G., member (1937), with *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- HIGH, JOHN W., member (1930), *John W. High*  
1045 Omaha National Bank Bldg., Omaha, Nebr.
- HIGHTOWER, BRUCE C., member (1925), vice-president, *Globe Corporation*,  
332 S. Michigan Ave., Chicago, Ill.
- HIGHTOWER, J. D., member (1914)  
Box 416, Greensboro, N. C.
- HILDITCH, F. W., member (1917)  
25 Ellison Ave., Bronxville, N. Y.
- HILKERT, E. JOHN, member (1935), with *Rogers and Bailey*  
402 Title & Trust Bldg., Phoenix, Ariz.
- HILL, DAVID, member (1922), with *White & Currie*  
1120 White Bldg., Seattle, Wash.
- HILL, FREDERICK B., member (1914), partner, *Frederick B. Hill & Co.*  
604 Law Bldg., Norfolk, Va.
- HILL, GEO. R., member (1924), *Geo. R. Hill*  
117 W. 8th St., Michigan City, Ind.
- HILL, GORDON M., member (1926), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- HILL, HARRY K., member (1925), *Harry K. Hill*  
548 S. Spring St., Los Angeles, Calif.

*Alphabetical List of Members and Associates*

- HILL, J. GORDON, member (1912), partner, *Lester Herrick and Herrick*  
403 Merchants Exchange Bldg., San Francisco, Calif.
- HILL, MYRON, member (1936)  
6060 Rivard St., Detroit, Mich.
- HILL, T. P., member (1919), *T. P. Hill*  
618 Custom House, Toronto, Canada
- HILL, WILLIAM E., member (1926), controller, *F. E. Compton & Company*  
1000 N. Dearborn St., Chicago, Ill.
- HILLBRANT, WILLIAM P., member (1927)  
247 Westfield Ave., Elizabeth, N. J.
- HILLER, AUGUST, member (1913), *August Hiller*  
3015 Brownsville Rd., Pittsburgh, Pa.
- HILLER, CARL N., associate (1936), with *Barrow, Wade, Guthrie & Co.*  
1114 Union Trust Bldg., Cleveland, Ohio
- HILLIARD, JOHN C., associate (1936), with *Haskins & Sells*  
901 Cosden Bldg., Tulsa, Okla.
- HILLS, HARRY W., associate (1931), partner, *Gilbertson & Hills*  
1264 Edinburgh St., San Mateo, Calif.
- HILTON, ALFRED N., member (1931), partner, *Hilton, Sheffield & Hilton*  
119 W. Tazewell St., Norfolk, Va.
- HILTON, W. P., member (1909), partner, *Hilton, Sheffield & Hilton*  
119 W. Tazewell St., Norfolk, Va.
- HIMES, HERBERT, member (1922), vice-president and treasurer, *Compania  
Minera de Penoles*  
Apartado 251, Monterrey, Nuevo Leon, Mexico
- HIMMELBLAU, A., member (1923), *A. Himmelblau & Co.*  
819, 110 S. Dearborn St., Chicago, Ill.
- HIMMELBLAU, DAVID, member (1914), *David Himmelblau & Company*  
110 S. Dearborn St., Chicago, Ill.
- HINDERER, HARRY F., member (1932), partner, *Reynolds, Bone, Griesbeck &  
Hinderer*, Hamilton Bank Bldg., Johnson City, Tenn.
- HINDLE, RAYMOND B., associate (1937), manager of corporation department,  
*Hayden, Stone & Co.*, stock brokers, 25 Broad St., New York, N. Y.
- HINES, LYLE W., member (1925), *Lyle W. Hines*  
E-616 First National Bank Bldg., St. Paul, Minn.
- HINMAN, LAWRENCE D., associate (1937), vice-president, *Eason Oil Company*  
Enid, Okla.
- HIPPENSTEELE, SUMNER E., member (1936), with *Lybrand, Ross Bros. & Mont-  
gomery*, 1107 Midland Bldg., Cleveland, Ohio
- HIRD, WILLIAM H., associate (1937), with *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- HIRSBERG, B. H., associate (1937), with *Jos. F. Ellis*  
420 McWilliams Bldg., Clarksdale, Miss.
- HIRSCH, SOL, member (1937), *Sol Hirsch*  
12 E. 41st St., New York, N. Y.
- HIRST, GEORGE E., associate (1937), treasurer, *The Standard Products Company*  
1011 Power Ave., Cleveland, Ohio
- HISCOX, RAYMOND G., associate (1936), with *Price, Waterhouse & Co.*  
1602 Union Trust Bldg., Cleveland, Ohio
- HITCHCOCK, F. CHARLES, member (1925)  
1222 Security Title Insurance Bldg., Los Angeles, Calif.
- HITE, HUGH H., associate (1926), vice-president, *American Gas & Power Co.*  
60 Wall St., New York, N. Y.
- HITTNER, STANLEY A., member (1937), *Stanley Hittner & Company*  
706 Traction Bldg., Cincinnati, Ohio
- HOBBS, AVIS T., member (1936), *Avis T. Hobbs*  
302 Church St., Nashville, Tenn.
- HOBSON, DOROTHY M., member (1928), assistant treasurer, *Pepperell Manu-  
facturing Co.*, 160 State St., Boston, Mass.

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- HOCK, JOSEPH R., associate (1937), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- HODGE, ROBERT, JR., member (1934), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- HOENIG, MORRIS J., member (1916), partner, *Hoening & Hoening*  
31 Clinton St., Newark, N. J.
- HOFER, DAVID J., associate (1922), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- HOFF, EDWIN N., associate (1916), internal revenue agent, *Bureau of Internal Revenue*, 302 Custom House Bldg., Portland, Ore.
- HOFFMAN, FLOYD L., member (1935), with *John F. Forbes & Company*  
510 Crocker Bldg., San Francisco, Calif.
- HOFFMAN, JAY S., member (1936), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- HOFFMAN, LESLIE J., member (1928), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- HOFFMAN, MAX, associate (1937), *M. Hoffman*  
225 Lafayette St., New York, N. Y.
- HOFFMAN, RAYMOND ARTHUR, associate (1936), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- HOFFMAN, THOMAS G., member (1926), treasurer, *Foster, Wheeler Corporation*  
165 Broadway, New York, N. Y.
- HOFMANN, HENRY RICHARD, associate (1936), with *Deloitte, Plender, Griffiths & Co.*, 49 Wall St., New York, N. Y.
- HOGAN, JAMES J., member (1936), partner, *Gibbs, Schneider, Hogan & Lawton*  
3353 Penobscot Bldg., Detroit, Mich.
- HOGAN, THOMAS J., member (1920), partner, *Eckes & Dean*  
40 Rector St., New York, N. Y.
- HOGARD, EARL L., member (1936), with *Robert E. Garnett & Co.*  
633 Kennedy Bldg., Tulsa, Okla.
- HOLCK, MANFRED, associate (1936), *Manfred Holck*  
130 W. 7th St., Austin, Texas
- HOLCOMB, ROY E., associate (1937), with *Sunray Oil Co.*  
Philtower Bldg., Tulsa, Okla.
- HOLLADAY, BENJAMIN H., member (1935), with *Resettlement Administration*  
1410 H St., N.W., Washington, D. C.
- HOLLAND, ARTHUR G., member (1927)  
96 Norton St., New Haven, Conn.
- HOLLANDER, LOUIS J., member (1935), partner, *Hollander & Grill*  
1 Madison Ave., New York, N. Y.
- HOLLANDER, SAMSON, associate (1937)  
233 Broadway, New York, N. Y.
- HOLLINGER, WILLIAM P., member (1935), *William P. Hollinger*  
1004 Harries Bldg., Dayton, Ohio
- HOLLINGS, WALTER J., member (1935), *Walter J. Hollings*  
1115 Russ Bldg., San Francisco, Calif.
- HOLLIS, ANTHONY G., member (1923), *Anthony G. Hollis*  
3448-88th St., Jackson Heights, N. Y.
- HOLMES, CHARLES L., member (1937), with *Charles F. Rittenhouse & Company*  
1 Federal St., Boston, Mass.
- HOLMES, WILLIAM B., associate (1926), land bank examiner, *Farm Credit Administration*, Washington, D. C.
- HOLT, LINWOOD T., member (1936), *Linwood T. Holt*  
P. O. Box 1145, Huntington, W. Va.
- HOLTZMAN, ROBERT M., member (1914), *Robert M. Holtzman*  
1522 Lincoln-Liberty Bldg., Philadelphia, Pa.
- HOMAN, GLENN J., associate (1930), with *Erle P. Halliburton, Inc.*  
907 National City Bank Bldg., Los Angeles, Calif.
- HOMES, HENRY, member (1915), partner, *Homes & Davis*  
521 Fifth Ave., New York, N. Y.

*Alphabetical List of Members and Associates*

- HONIGMAN, KARL FRANK, associate (1935), partner, *Graving & Honigman*  
606 Lonsdale Bldg., Duluth, Minn.
- HOOD, HUBERT E., associate (1935), *Hubert E. Hood*  
Beans Bldg., San Jose, Calif.
- HOOD, JOHN, JR., member (1913), partner, *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- HOOD, WALTER, member (1916), partner, *Hood and Strong*  
1720 Shell Bldg., San Francisco, Calif.
- HOOPER, JOHN W., member (1920), *John W. Hooper*  
511 Fifth Ave., New York, N. Y.
- HOOPER, WALTER P., member (1937), *Walter P. Hooper*  
702 M & T Bldg., Buffalo, N. Y.
- HOOVER, S. BEERY, member (1928), *S. B. Hoover and Company*  
401 National Bank Bldg., Harrisonburg, Va.
- HOOVER, S. E., member (1924), with *Price, Waterhouse & Co.*  
962 Stuart Bldg., Seattle, Wash.
- HOPE, J. WILLIAM, member (1927), partner, *J. Wm. Hope & Company*  
886 Main St., Bridgeport, Conn.
- HOPEWELL, HUGHES C., member (1933), with *Wolf and Company*  
7 S. Dearborn St., Chicago, Ill.
- HOPKINS, DE LOS L., associate (1937), with *Haskins & Sells*  
622 N. Water St., Milwaukee, Wis.
- HOPKINS, FRANCIS WM., member (1923), partner, *Hopkins & Company*  
14 Wall St., New York, N. Y.
- HOPKINS, JULIA BENTON, member (1933), examiner, *Board of Governors of the*  
*Federal Reserve System*, Washington, D. C.
- HOPKINS, MILO B., member (1927), partner, *Alexander Grant & Co.*  
233 Broadway, New York, N. Y.
- HOPKINS, WILLIAM CLAIR, member (1937), assistant treasurer, *Pratt & Whitney*  
*Aircraft Division of United Aircraft Corporation*  
400 S. Main St., East Hartford, Conn.
- HOPSON, H. C., member (1915), partner, *H. C. Hopson & Co.*  
61 Broadway, New York, N. Y.
- HOPSON, HARRY D., member (1935), with *Lybrand, Ross Bros. & Montgomery*  
1101 Shell Bldg., Houston, Texas
- HORE, FREDERICK, member (1922), with *American Capital Corp.*  
711 Bank of America Bldg., Los Angeles, Calif.
- HORNBERGER, DONALD J., member (1928)  
186 Griswold St., Delaware, Ohio
- HORNE, HENRY A., member (1914), partner, *Webster, Horne & Blanchard*  
50 Broadway, New York, N. Y.
- HORTON, RODNEY B., member (1922), partner, *Horton and Bixler*  
305 Sunshine Bldg., Albuquerque, N. M.
- HORWICH, FILLMORE, member (1934), *Fillmore Horwich & Co.*  
1741 State Bank Bldg., Chicago, Ill.
- HOSTETLER, CHAS. N., member (1936), *Chas. N. Hostetter*  
406 Commercial Bldg., Waterloo, Iowa
- HOTTEL, ABRAHAM S., JR., member (1936), with *Lybrand, Ross Bros. & Mont-*  
*gomery*, 2101 Packard Bldg., Philadelphia, Pa.
- HOUGH, HARRY, member (1906), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- HOUGHTON, WM. H., member (1929), comptroller, *Bendix Aviation Corp.*  
401 Bendix Dr., South Bend, Ind.
- HOULIHAN, DAVID F., member (1934), director of finance, *United States Mari-*  
*time Commission*, Washington, D. C.
- HOULIHAN, THOMAS A., member (1936), partner, *Houlihan, Kendrick & Delmer*  
530 Lincoln Bank Tower, Fort Wayne, Ind.
- HOUSE, CLAUDE W., associate (1925), with *Price, Waterhouse & Co.*  
1639 Gulf Bldg., Pittsburgh, Pa.



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- HOUSE, HAROLD N., member (1937), partner, *Stegman, House & Co.*  
1214 Mercantile Trust Bldg., Baltimore, Md.
- HOUSTON, ALEXANDER MUIR, member (1906), treasurer, *Asiatic Petroleum Corp.*, 50 W. 50th St., New York, N. Y.
- HOUSTON, HAROLD T., member (1935), with *Bolla Rubber Co., Inc.*  
151 Canal St., Lawrence, Mass.
- HOUSTON, HARRY A., member (1934), *Harry A. Houston*  
116 E. Court St., Paris, Ill.
- HOWARD, HAMILTON, member (1925), chief accountant, *General Milk Co., Inc.*  
19 Rector St., New York, N. Y.
- HOWARD, LEE J., member (1924), county auditor, *Cook County*  
545 County Bldg., Chicago, Ill.
- HOWARD, WILFRED N., member (1920), *Wilfred N. Howard*  
4529 W. 8th St., Los Angeles, Calif.
- HOWELL, HARRY E., member (1935), partner, *Howell & Rison*  
260 West Exchange St., Providence, R. I.
- HOWELL, HARRY R., member (1923), *Harry R. Howell Company*  
710 Kanawha Valley Bldg., Charleston, W. Va.
- HOWIE, VIVIAN HAROLD, member (1927), comptroller, *Pinnacle Package Co., Inc.*, P. O. Box 988, Medford, Ore.
- HOWINGTON, KELSEY DOZIER, associate (1936), *Kelsey Dozier Howington*  
Center Street, P. O. Box 209, Lithonia, Ga.
- HUDDERS, EUGENE R., member (1917), *Eugene R. Hudders*  
41 Union Sq., New York, N. Y.
- HUDDERS, MILTON, associate (1931), treasurer, *Recording & Statistical Corporation*, 102 Maiden Lane, New York, N. Y.
- HUENE, ARTHUR H., associate (1922), *Arthur H. Huene & Company*  
70 Pine St., New York, N. Y.
- HUFF, EDISON FITZGERALD, associate (1924), president, *Daytona Beach Ice Co.*  
P. O. Box 66, Daytona Beach, Fla.
- HUFFMAN, LOUIS H., member (1925), partner, *Alexander, Cochran & Huffman*  
816 Citizens Bldg., Cleveland, Ohio
- HUFFMON, H. GLENN, member (1930), with *Lybrand, Ross Bros. & Montgomery*  
2912 Book Bldg., Detroit, Mich.
- HUFNAGEL, HENRY, member (1933), with *Lybrand, Ross Bros. & Montgomery*  
231 S. LaSalle St., Chicago, Ill.
- HUGGINS, VANCE, member (1935), with *Haskins & Sells*  
501 Johnston Bldg., Charlotte, N. C.
- HUGHES, CHARLES L., member (1916), partner, *Hughes, Farrell & Compton*  
120 Garrison Ave., Jersey City, N. J.
- HUGHES, ELLIOT B., member (1915), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- HUGHES, JAMES F., member (1913), partner, *Boyce, Hughes & Farrell*  
70 Pine St., New York, N. Y.
- HUGHMANICK, JOHN H., associate (1936), *J. H. Hughmanick*  
625 Market St., San Francisco, Calif.
- HUGINS, WALTER EDWARD, member (1931), partner, *Hamma, Nelson and Hugins*, 432 First National Bank Bldg., Denver, Colo.
- HULING, GEORGE, member (1930), *George Huling*  
70 Pine St., New York, N. Y.
- HULL, CHARLES L., member (1936), with *Clarke & Larkin*  
Masonic Temple Bldg., Manila, P. I.
- HULL, ROBERT S., associate (1916)  
616 Congress St., Portland, Me.
- HULSE, HOMER C., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- HUMMEL, CHARLES, member (1931), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- HUMMEL, JOSEPH H., member (1934), *Joseph H. Hummel*  
941 Michigan Trust Bldg., Grand Rapids, Mich.

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- HUMPHREY, HAROLD A., member (1930), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- HUMPHREYS, HUGH G., member (1925)  
2123 N. Elwood Ave., Tulsa, Okla.
- HUMPHREYS, WILLIAM E., member (1905), *William E. Humphreys*  
701 Colorado Bldg., Denver, Colo.
- HUMPHRIES, DAVID, member (1922), *David Humphries*  
280 Broadway, New York, N. Y.
- HUNT, EDWARD C., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- HUNT, H. W., member (1927), with *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.
- HUNT, JAMES WESLEY, member (1934), *Certified Audits Company*  
Carolina Bank Bldg., Columbia, S. C.
- HUNTER, ALBERT E., member (1933), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- HUNTER, CLYDE H., member (1936), partner, *Gray, Hunter, Sienn & Co.*  
35 E. Wacker Dr., Chicago, Ill.
- HUNTER, EDWIN ENGLAND, member (1922), with *Young, Lambertson & Pearson*  
414 Castle & Cooke Bldg., Honolulu, T. H.
- HUNTER, JOEL, JR., member (1932), *Joel Hunter*  
Trust Company of Georgia Bldg., Atlanta, Ga.
- HUNTER, JOSEPH A., associate (1937), with *Humphrey, Robinson & Company*  
201 Columbia Bldg., Louisville, Ky.
- HURDMAN, FREDERICK H., member (1910), partner, *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.
- HURDMAN, GEORGE CHARLES, member (1928), partner, *Hurdman and Cranstoun*, 31 Mamaroneck Ave., White Plains, N. Y.
- HURLEY, WALTER A., member (1935), with *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- HURST, ROBERT A., member (1920), partner, *Konopak, Hurst & Dalton*  
1909 Ohio Bank Bldg., Toledo, Ohio
- HUTCHINSON, ARTHUR W., member (1923), partner, *Hutchinson & Bloodgood*  
518 Security Bldg., Glendale, Calif.
- HUTCHINSON, DONALD JOHN, member (1927), with *Chrysler Corporation*  
341 Massachusetts Ave., Detroit, Mich.
- HUTCHINSON, HAROLD GIBBS, member (1925), *Harold Gibbs Hutchinson*  
39 Park Pl., Englewood, N. J.
- HUTCHINSON, J. E., member (1913), partner, *Hutchinson, Bonner & Burtleson*  
1009 Praetorian Bldg., Dallas, Texas
- HUTCHINSON, J. E., JR., member (1913), partner, *Hutchinson, Bonner & Burtleson*, 1009 Praetorian Bldg., Dallas, Texas
- HUTCHINSON, ORION NEELY, member (1922), partner, *Haskins & Sells*  
501 Johnston Bldg., Charlotte, N. C.
- HUTCHISON, GEO. E., member (1916), *Geo. E. Hutchison & Co.*  
1334, 30 N. LaSalle St., Chicago, Ill.
- HUTSON, JOHN RAYMOND, member (1923), plant auditor, *The Davison Chemical Corp.*, Curtis Bay, Md.
- HUTTON, FRANK B., member (1924), treasurer, *The Spool Cotton Co.*  
350 Fifth Ave., New York, N. Y.
- HUTZELL, HOBART S., member (1933), *H. S. Hutzell*  
515 Wheeling Bank & Trust Bldg., Wheeling, W. Va.
- HYANS, EDWARD M., member (1906), partner, *Hyans, Stern & Company*  
1441 Broadway, New York, N. Y.
- HYDE, RALPH K., member (1914), *Ralph K. Hyde*  
131 State St., Boston, Mass.

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- HYLAND, ROBERT J., member (1920), partner, *Hyland & Gregory*  
76 Beaver St., New York, N. Y.
- HYSLOP, GEORGE K., member (1917), partner, *Hyslop & Boehm*  
76 Beaver St., New York, N. Y.
- IDE, JOSEPH HENRY, associate (1928), partner, *Joseph Henry Ide & Co.*  
1440 Broadway, New York, N. Y.
- IFFLA, GEORGE H., member (1910), partner, *Cavanaugh & Iffla*  
271 Madison Ave., New York, N. Y.
- IMMERMAN, LOUIS, member (1924), *Louis Immerman*  
233 Broadway, New York, N. Y.
- IMPER, ROBERT O., member (1934), with *Peat, Marwick, Mitchell & Co.*  
30 Federal St., Boston, Mass.
- IMUS, ARCH A., member (1922), partner, *Frame & Imus*  
632 McKnight Bldg., Minneapolis, Minn.
- INGLIS, JOHN B., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- INGOLD, WALTER H., associate (1927), partner, *Ingold & Olincy*  
2021 Wilshire Blvd., Los Angeles, Calif.
- IRGANG, CARL, member (1925), partner, *Irgang & Rubin*  
51 Chambers St., New York, N. Y.
- IRVING, BURTON M., member (1934), partner, *Irving & McKewen*  
Baltimore Trust Bldg., Baltimore, Md.
- IRVING, HORACE S., member (1927), with *Price, Waterhouse & Co.*  
1517, 735 N. Water St., Milwaukee, Wis.
- IRWIN, EDWIN ARTHUR, associate (1922), comptroller, *George H. Burr, Conrad & Broom, Inc.*, 490 California St., San Francisco, Calif.
- IRWIN, WILBUR R., member (1936), *Wilbur R. Irwin*  
230 Insurance Bldg., Omaha, Nebr.
- ISAACS, EDWARD, member (1937), partner, *Edward Isaacs & Company*  
551 Fifth Ave., New York, N. Y.
- ISENBERG, WILLIAM B., member (1922), partner, *Isenberg, Purdy & Donovan*  
3223 Barlum Tower, Detroit, Mich.
- ISOM, MAX DANA, associate (1936), with *Price, Waterhouse & Co.*  
962 Stuart Bldg., Seattle, Wash.
- ISRAEL, EDWIN J., member (1929)  
245 W. 107th St., New York, N. Y.
- ISSERMAN, LEOPOLD, member (1926), *Leopold Isserman*  
Chamber of Commerce Bldg., Newark, N. J.
- ISZARD, CLIFFORD E., member (1914), *Clifford E. Iszard*  
duPont Bldg., Wilmington, Del.
- ISZARD, T. WHITNEY, member (1914), *T. Whitney Iszard*  
368 W. Clinton St., Elmira, N. Y.
- IVES, RAYMOND, member (1913), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- IVES, STEPHEN B., member (1933), with *Lybrand, Ross Bros. & Montgomery*  
Healey Bldg., Atlanta, Ga.
- IVY, FRED E., member (1913), partner, *Bolin, Quinn & Ivy*  
720 Commerce Title Bldg., Memphis, Tenn.
- IZARD, HARRY C., member (1922), *Harry C. Isard & Co.*  
2176 Railway Exchange Bldg., St. Louis, Mo.
- JACKSON, A. JOEL, member (1925), partner, *Jackson, Goodman & Company*  
713 Citizens Bank Bldg., Norfolk, Va.
- JACKSON, BYRNE A., member (1930), partner, *Hall, Penny and Jackson*  
105 W. Adams St., Chicago, Ill.
- JACKSON, ELLIS R., associate (1935), *Ellis R. Jackson*  
907, 30 N. LaSalle St., Chicago, Ill.
- JACKSON, FRANK LEE, associate (1936), with *Davidson College*  
Davidson, N. C.

*Alphabetical List of Members and Associates*

- JACKSON, G. ARTHUR, member (1925), partner, *Jackson, Zaenglein & Ellis*  
31 Exchange St., Rochester, N. Y.
- JACKSON, GEO. P., member (1928), *Geo. P. Jackson & Co.*  
1402 Commerce Bldg., Kansas City, Mo.
- JACKSON, HOWARD EDGAR, member (1935), partner, *W. C. Heaton and Company*, 25 W. 45th St., New York, N. Y.
- JACKSON, J. HUGH, member (1920), dean, *Graduate School of Business*  
Stanford University, Calif.
- JACKSON, T., member (1923)  
61 Gamekeepers Rd., Barnton, Midlothian, Scotland
- JACKSON, WILLIAM C., member (1922), partner, *Richardson, Jackson & Company*, 1422 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- JACKSON, WILLIAM FORT, associate (1924), with *Farm Credit Administration*  
15th & Clay Sts., Oakland, Calif.
- JACKSON, WILLIAM H., member (1922), *William H. Jackson*  
55 N. Willett St., Memphis, Tenn.
- JACKSON, WILLIAM WILLARD, member (1936), *William Willard Jackson*  
918 Ann St., Parkersburg, W. Va.
- JACOBS, ALBERT LAWRENCE, member (1922), with *Main & Company*  
First National Bank Bldg., Pittsburgh, Pa.
- JACOBS, BENJAMIN, member (1917), *Benjamin Jacobs*  
care of Drake Hotel, 1512 Spruce St., Philadelphia, Pa.
- JACOBS, DAVID B., member (1922), partner, *David B. Jacobs & Company*  
1780 Woolworth Bldg., New York, N. Y.
- JACOBS, HARRY, associate (1925), *Harry Jacobs*  
242 Trumbull St., Hartford, Conn.
- JACOBS, HENRY, member (1931), *Henry Jacobs*  
904 Pere Marquette Bldg., New Orleans, La.
- JACOBS, WILLIAM, member (1937), partner, *Feinberg & Jacobs*  
1440 Broadway, New York, N. Y.
- JACOBSEN, F. S., member (1923)  
418 Miller Bldg., Yakima, Wash.
- JACOBSEN, JOHN RUDOLPH, member (1937), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- JACOBSON, PAUL A., member (1936), partner, *Comery, Davison & Jacobson*  
49 Westminster St., Providence, R. I.
- JACOBSON, SAMUEL J., member (1926), partner, *Jacobson, Greenfield & Co.*  
295 Madison Ave., New York, N. Y.
- JAFFE, JOHN, associate (1927), instructor of accounting, *College of the City of New York*, New York, N. Y.
- JAHN, REINHARDT G., member (1925), partner, *F. W. Lafrentz & Co.*  
208 S. LaSalle St., Chicago, Ill.
- JAMES, A. STEWART, associate (1936), with *Price, Waterhouse & Co.*  
962 Stuart Bldg., Seattle, Wash.
- JAMES, BENJAMIN ESCOTT, member (1937), *Benjamin E. James*  
400 Rogers Bldg., Jacksonville, Fla.
- JAMES, HARRY NELSON, member (1931), *Harry N. James & Company*  
507 Union Trust Bldg., Petersburg, Va.
- JAMES, V. BALFOUR, member (1936), with *Barrow, Wade, Guthrie & Co.*  
155 Sansome St., San Francisco, Calif.
- JAMES, WILLIAM HARDIN, member (1925), partner, *William H. James & Associates*, 901 Hurt Bldg., Atlanta, Ga.
- JANES, ARTHUR R., member (1934), with *Celanese Corporation of America*  
180 Madison Ave., New York, N. Y.
- JANNEY, PHILIP W., associate (1936), *P. W. Janney*  
516 Pittcock Block, Portland, Ore.
- JANZ, ROY ARTHUR, member (1927), partner, *Janz & Field*  
240 Plymouth Bldg., Minneapolis, Minn.
- JANZEN, JOHN ALFRED, member (1926), partner, *John A. Janzen & Co.*  
10 S. LaSalle St., Chicago, Ill.

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- JAQUES, RUPERT W., member (1918), *Rupert W. Jaques*  
7 Willow St., Lynn, Mass.
- JARVIS, EMIL P., member (1926), partner, *Jarvis & Moore*  
809 Hoge Bldg., Seattle, Wash.
- JAUREGUY, ANTHONY, member (1924), partner, *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- JAY, HARRY M., member (1908), *Harry M. Jay*  
919 Commerce Title Bldg., Memphis, Tenn.
- JENNER, GEORGE WILLIAM, member (1937), with *Arthur Young & Co.*  
735 N. Water St., Milwaukee, Wis.
- JENNINGS, ALVIN RANDOLPH, member (1935), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- JENNINGS, DONALD R., associate (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- JENNINGS, IVAN F., member (1934), *Ivan F. Jennings*  
203 First National Bank Bldg., Welch, W. Va.
- JENNINGS, JAMES L., member (1931), *J. L. Jennings*  
501 Peery Bldg., Bluefield, W. Va.
- JENSEN, CARL G., member (1922), controller, *A. M. Byers Co.*  
Box 1076, Pittsburgh, Pa.
- JENSEN, E. O., member (1930), *E. O. Jensen*  
1156 Stuart Bldg., Seattle, Wash.
- JEPPSON, D. S., member (1928), *D. S. Jeppson*  
639 S. Spring St., Los Angeles, Calif.
- JIRGAL, JOHN, member (1926), partner, *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- JOFFE, MAX, member (1927), *M. Joffe & Co.*  
105 W. Madison St., Chicago, Ill.
- JOHANNIS, LAWRENCE F., associate (1936), with *Price, Waterhouse & Co.*  
1517 First Wisconsin National Bank Bldg., Milwaukee, Wis.
- JOHN, LEROY, member (1935), with *Arthur Young & Co.*  
1010 Fairfax Bldg., Kansas City, Mo.
- JOHNS, RALPH S., member (1933), with *Haskins & Sells*  
1505 National Newark Bldg., Newark, N. J.
- JOHNSON, ALEXANDER, member (1916), partner, *Martin, Johnson & Co.*  
1708, 7 S. Dearborn St., Chicago, Ill.
- JOHNSON, ARTHUR W., member (1937), *Arthur W. Johnson*  
Durham, N. H.
- JOHNSON, Clarence L., member (1930), partner, *T. M. Byxbee Company*  
205 Church St., New Haven, Conn.
- JOHNSON, David L., member (1935), with *Richard S. Wyler & Co.*  
1440 Dierks Bldg., Kansas City, Mo.
- JOHNSON, ERNEST, associate (1926), *Ernest Johnson*  
704 Columbian Tower Bldg., Memphis, Tenn.
- JOHNSON, ERNEST F., member (1935), with *F. W. Lafrentz & Co.*  
100 Broadway, New York, N. Y.
- JOHNSON, FLETCHER O., member (1932), with *Haskins & Sells*  
Exchange Bldg., Seattle, Wash.
- JOHNSON, FRANK A., member (1937), *Frank A. Johnson*  
420 Power Block, Helena, Mont.
- JOHNSON, FREDERICK, member (1911), *Frederick Johnson*  
1609 N. Alexandria Ave., Los Angeles, Calif.
- JOHNSON, HARLAN, member (1926), partner, *Harlan Johnson, Davis & Osborne*  
1001 Calvert Bldg., Baltimore, Md.
- JOHNSON, HILMER E., associate (1935), *Hilmer E. Johnson*  
2752 N. Bartlett Ave., Milwaukee, Wis.
- JOHNSON, IVER R., member (1926), partner, *Johnson, Atwater & Company*  
221 N. LaSalle St., Chicago, Ill.
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1412 American Bank Bldg., Portland, Ore.

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135 S. LaSalle St., Chicago, Ill.
- JOHNSON, O'NEAL MAKEMSON, associate (1928), with *International Association of Ice Cream Manufacturers*, 1105 Barr Bldg., Washington, D. C.
- JOHNSON, ORVILLE E., associate (1935), *Orville E. Johnson and Associates*  
1219 Hamilton National Bank Bldg., Chattanooga, Tenn.
- JOHNSON, PAUL C., member (1908), *Paul C. Johnson & Co.*  
120 S. LaSalle St., Chicago, Ill.
- JOHNSON, ROY VICTOR, associate (1936), with *Haskins & Sells*  
1003 Pacific Mutual Bldg., Los Angeles, Calif.
- JOHNSON, STANLEY M., member (1937), *Stanley M. Johnson*  
595 Mission St., San Francisco, Calif.
- JOHNSON, WILLIAM B., associate (1922), partner, *Johnson, Wood & Co.*  
43 Cedar St., New York, N. Y.
- JOHNSTON, CLARENCE EDWARD, member (1916)  
4834 S. Halsted St., Chicago, Ill.
- JOHNSTON, D. V., member (1916), partner, *Lawrence E. Brown & Co.*  
1917 Fidelity-Philadelphia Trust Bldg., Philadelphia, Pa.
- JOHNSTON, GEORGE A., member (1936), with *Wolf and Company*  
1616 Walnut St., Philadelphia, Pa.
- JOHNSTON, O. T., associate (1922), with *Board of Trustees, International Committee, Y.M.C.A.*, 347 Madison Ave., New York, N. Y.
- JOHNSTON, WILLIAM W., member (1934), with *Scovell, Wellington & Co.*  
293 Bridge St., Springfield, Mass.
- JOINER, TRUMAN, associate (1935), partner, *Fox and Joiner*  
205 Eastman Bldg., Boise, Idaho
- JONAH, ALBERT L., member (1936), with *Bacas, Gates & Potter*  
110 E. 42nd St., New York, N. Y.
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33 N. LaSalle St., Chicago, Ill.
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P. O. Box 1307, Okmulgee, Okla.
- JONES, ARTHUR L., member (1922), partner, *Simonton, Jones & Company*  
1211 Mahoning Bank Bldg., Youngstown, Ohio
- JONES, CHARLES STONE, associate (1922), president, *Richfield Oil Corporation*  
1120, 555 S. Flower St., Los Angeles, Calif.
- JONES, CHARLES W., member (1922), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- JONES, EDWIN BURWELL, JR., member (1935), vice-president, *The Morris Plan Company of Oklahoma*, Morris Plan Bldg., Tulsa, Okla.
- JONES, EMLYN E., associate (1922), *Emlyn E. Jones*  
820 Land Title Bldg., Philadelphia, Pa.
- JONES, FRANK H., member (1922), *Frank H. Jones*  
4 Stevens Block, Port Huron, Mich.
- JONES, GUY P., member (1936), partner, *Victor Aaron, Jones & Co.*  
111 Sutter Bldg., San Francisco, Calif.
- JONES, H. CLAY, member (1935), with *Homer K. Jones & Co.*  
Fidelity Bankers Trust Bldg., Knoxville, Tenn.
- JONES, HOMER K., member (1906), partner, *Homer K. Jones & Co.*  
616 Falls Bldg., Memphis, Tenn.
- JONES, HORACE F., member (1936), with *Ernst & Ernst*  
906 Lincoln Alliance Bldg., Rochester, N. Y.
- JONES, J. WELDON, member (1928), with *Office of the High Commissioner*  
Manila, P. I.
- JONES, LAURENCE H., associate (1929), with *Division of Examination, Board of Governors of the Federal Reserve System*, Washington, D. C.
- JONES, RALPH COUGHENOUR, member (1937), associate professor of accounting,  
*Yale University*, 302 Sheffield Hall, New Haven, Conn.
- JONES, ROBERT C. B., member (1930), with *Peat, Marwick, Mitchell & Co.*  
1120 Northwestern Bank Bldg., Minneapolis, Minn.

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- JONES, ROBERT HALE, member (1913), partner, *Homer K. Jones & Co.*  
616 Falls Bldg., Memphis, Tenn.
- JONES, R. L., member (1934), *R. L. Jones*  
14 E. Jefferson St., Phoenix, Ariz.
- JOPLIN, J. PORTER, member (1905)  
231 S. LaSalle St., Chicago, Ill.
- JORDAN, CHESTER A., member (1917), partner, *Jordan & Jordan*  
465 Congress St., Portland, Maine
- JORDAN, EDWARD B., member (1924)  
318 Kearny St., San Francisco, Calif.
- JORDAN, HAROLD C., member (1918), partner, *Jordan & Jordan*  
465 Congress St., Portland, Maine
- JORDAN, J. GWYN, member (1937), *J. Gwyn Jordan*  
Rhodes-Haverty Bldg., Atlanta, Ga.
- JORDAN, J. RAYMOND, member (1928), with *Price, Waterhouse & Co.*  
1320, 506 Olive St., St. Louis, Mo.
- JORGENSEN, J. H., member (1922), partner, *Jorgenson, Bunn & Black*  
41 Sutter St., San Francisco, Calif.
- JOSEPH, DAVID, member (1937), *David Joseph*  
285 Madison Ave., New York, N. Y.
- JOSEPHS, NATHAN, associate (1919), *Nathan Josephs & Co.*  
390 Main St., Worcester, Mass.
- JOYCE, HERBERT W., associate (1926), treasurer, *George P. Robinson and Co., Inc.*, 165 Broadway, New York, N. Y.
- JUDD, HARRY E., member (1936), partner, *Moeller, McPherrin & Judd*  
1124 Omaha National Bank Bldg., Omaha, Nebr.
- JUDD, ORRIN R., member (1905)  
539 Eastern Parkway, Brooklyn, N. Y.
- JUENGL, LLOYD G., member (1928), deputy commissioner, *Michigan Corporation and Securities Commission*, 1941 National Bank Bldg., Detroit, Mich.
- JUMONVILLE, HENRY J., member (1922), partner, *Haskins & Sells*  
506 Hibernia Bank Bldg., New Orleans, La.
- KADISON, LOUIS, member (1910), *Louis Kadison*  
Woolworth Bldg., New York, N. Y.
- KAESSHAEFER, R. P., member (1933), with *Price, Waterhouse & Co.*  
1517 First Wisconsin National Bank Bldg., Milwaukee, Wis.
- KAGAY, EDMUND M., member (1936)  
50 W. Broad St., Columbus, Ohio
- KAHL, MARVIN P., member (1936), *Kahl & Thurman*  
Illinois Bldg., Indianapolis, Ind.
- KAHL, O. H., associate (1937), *O. H. Kahl*  
294 Ivy Rd., Wallingford, Conn.
- KAHN, SIDNEY B., member (1931), *Sidney B. Kahn*  
295 Madison Ave., New York, N. Y.
- KALBFLEISH, ALBERT H., associate (1922), treasurer, *Chasers, Inc.*  
155 W. 44th St., New York, N. Y.
- KALBFLEISH, EDWIN, member (1933), general auditor, *Anheuser-Busch, Inc.*  
721 Pestalozzi St., St. Louis, Mo.
- KALTEUX, FRANK M., member (1932), partner, *Kalteux, Larson & Associates*  
1405, 100 N. LaSalle St., Chicago, Ill.
- KANARVOGEL, SAMUEL, member (1936), *Samuel Kanarvogel*  
17 E. 42nd St., New York, N. Y.
- KANE, JOSEPH M., member (1925), *Joseph M. Kane & Co.*  
127 N. Dearborn St., Chicago, Ill.
- KANE, LOUIS I., member (1925), *Louis I. Kane*  
1254 W. 6th St., Los Angeles, Calif.
- KANE, ROBERT LEE, JR., associate (1937), with *School of Business, University of Arkansas*, Fayetteville, Ark.

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135 S. LaSalle St., Chicago, Ill.
- KAPLAN, SAMUEL, member (1926), *Samuel Kaplan & Company*  
551 Fifth Ave., New York, N. Y.
- KAPP, MILTON L., associate (1931), with *Michigan Public Service Co.*  
Traverse City, Mich.
- KARMEL, ABRAHAM, member (1910), *Abraham Karmel*  
17 E. 42nd St., New York, N. Y.
- KARNS, HARRY L., member (1921), with *Bureau of Accounts & Audits, Social Security Board*, 108, 1712 G St., Washington, D. C.
- KARSHNER, ROY, member (1930), partner, *Roy Karshner & Company*  
224 Palmer Bldg., Atlanta, Ga.
- KASCH, GEORGE J., member (1924), *George J. Kasch*  
Mills Bldg., San Francisco, Calif.
- KASSANDER, ARNO R., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- KASTNER, EMIL J., member (1937), with *Herdrich & Boggs*  
803 Electric Bldg., Indianapolis, Ind.
- KATZ, H. LOUIS, member (1937), *H. Louis Katz*  
610 Lafayette Bldg., Philadelphia, Pa.
- KAUFFMAN, GARRETT ERVIN, associate (1937), with *Allen R. Smart & Co.*  
111 W. Monroe St., Chicago, Ill.
- KAUFMAN, JEROME G., member (1924), with *Technical Staff, Bureau of Internal Revenue*, Washington, D. C.
- KAUFMANN, JESSE F., member (1935), partner, *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- KAYWOOD, ROY T., associate (1927), partner, *Kaywood & Halsey*  
411 Michigan Ave., Jackson, Mich.
- KEANE, JOHN J., member (1937), with *Loomis, Sufferin & Fernald*  
80 Broad St., New York, N. Y.
- KEAST, GEORGE R., member (1920), partner, *Lybrand, Ross Bros. & Montgomery*, 2 Pine St., San Francisco, Calif.
- KEATING, WILLIAM L., member (1934), partner, *Miller, Donaldson & Company*  
80 Broad St., New York, N. Y.
- KEYS, ROLAND B., member (1932), partner, *Evans Audit Co.*  
2035 Dime Bank Bldg., Detroit, Mich.
- KEENAN, THOMAS J., member (1921), with *Cincinnati Gas & Electric Co.*  
4th & Main Sts., Cincinnati, Ohio
- KEHOE, JOSEPH F., member (1936), *Joseph F. Kehoe*  
405 Montgomery St., San Francisco, Calif.
- KEIG, JOHN H., member (1937), partner, *John P. Richmond & Company*  
551 Fifth Ave., New York, N. Y.
- KEIGHTLEY, LOUIS H., member (1935), *L. H. Keightley*  
323 Davidson Bldg., Sioux City, Iowa
- KEIM, HERVEY C., associate (1927), *Hervey C. Keim*  
1218 Girard Trust Bldg., Philadelphia, Pa.
- KEISTER, DONALD C., member (1922), *Donald C. Keister*  
Scottsdale, Pa.
- KELLER, ALBERT E., member (1916)  
4007 Garrison St., N. W., Washington, D. C.
- KELLER, CHARLES J., member (1927), with *Haydock, Lamson & Co.*  
1201 First National Bank Bldg., Cincinnati, Ohio
- KELLER, FREDERICK C., Jr., member (1923), *Frederick C. Keller, Jr.*  
Bridgton, Maine
- KELLER, GUS VINCENT, member (1927), partner, *Schuessler, Keller & Co.*  
711 Title Guaranty Bldg., St. Louis, Mo.
- KELLER, HARRY A., member (1908), partner, *Keller, Kirschner & Martin*  
33 N. High St., Columbus, Ohio
- KELLER, JAMES I., member (1930), partner, *Peniland, Purvis, Keller and Milton*  
1407 Security Bldg., Miami, Fla.



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- KELLER, JOHN G., member (1931), partner, *Keller, Kirschner & Martin*  
33 N. High St., Columbus, Ohio
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312 1/2 Fourth St., Logansport, Ind.
- KELLING, ROBERT S., associate (1937), with *Farrow & Farrow*  
111 W. Washington St., Chicago, Ill.
- KELLNER, JULIUS EDWARD, member (1924), auditor, *Social Security Board*  
1712 G St., N. W., Washington, D. C.
- KELLOGG, FRED C., member (1926), partner, *Elwell, Kiekhofers & Co.*  
707 Insurance Bldg., Madison, Wis.
- KELLOGG, HAROLD A., member (1924), partner, *F. W. Lafrentz & Co.*  
605 Mills Bldg., San Francisco, Calif.
- KELLY, C. L., associate (1923), professor, *University of Oregon*  
102 Commerce Bldg., Eugene, Ore.
- KELLY, DANIEL J., member (1923), treasurer, *Roche, Williams & Cunningham*  
310 S. Michigan Ave., Chicago, Ill.
- KELLY, FREDERICK W., member (1930), partner, *J. Edward MacDermott & Co.*  
347 Madison Ave., New York, N. Y.
- KELLY, JOHN M., member (1924), *John M. Kelly*  
15 Park Pl., New York, N. Y.
- KELLY, LINCOLN G., member (1919), *Lincoln G. Kelly & Company*  
608 Walker Bank Bldg., Salt Lake City, Utah
- KELLY, ROBERT E., member (1936), partner, *Lauder & Kelly*  
310 Press Bldg., Binghamton, N. Y.
- KELLY, VINCENT MICHAEL, member (1936), with *Haskins & Sells*  
901 Cosden Bldg., Tulsa, Okla.
- KELSO, P. H., member (1920), with *D. L. Frawley*  
1307 Oliver Bldg., Pittsburgh, Pa.
- KELSON, PAUL ALBERT, member (1933), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- KEM, MYRON STUART, member (1937), general accountant, *The Dayton Rubber Manufacturing Co.*, Dayton, Ohio
- KENDRICK, DOUGLAS W., member (1936), partner, *Houlihan, Kendrick & Detmer*, 530 Lincoln Tower, Fort Wayne, Ind.
- KENDRICK, EMBRY MAYES, member (1936), partner, *Douglas B. Kendrick & Son*, Georgia Savings Bank Bldg., Atlanta, Ga.
- KENDRICK, WAYNE, member (1923), partner, *Wayne Kendrick & Company*  
20 Rust Bldg., Washington, D. C.
- KENNA, EUGENE FRANCIS, member (1937), *Eugene F. Kenna*  
45 E. Milton Ave., Rahway, N. J.
- KENNEDY, M. J., associate (1936), *M. J. Kennedy*  
Putnam Bldg., Salina, Kan.
- KENNEDY, RICHARD C., member (1936), partner, *Kennedy & Vogele*  
First National Bank Bldg., Cincinnati, Ohio
- KENNETT, ADELBERT R., member (1936), *A. R. Kennett & Co.*  
205 Shenandoah Life Bldg., Roanoke Va.
- KENNEY, JAMES F., member (1937), *James F. Kenney*  
220 E. 42nd St., New York, N. Y.
- KENTOR, CHARLES, member (1937), partner, *Kentor & Kentor*  
726 First National Bank Bldg., Denver, Colo.
- KENYON, E. ALLEN, member (1936), with *Price, Waterhouse & Co.*  
1517 First Wisconsin National Bank Bldg., Milwaukee, Wis.
- KENYON, HOWARD A., member (1937), partner, *F. E. Welch and Company*  
2109 Industrial Trust Bldg., Providence, R. I.
- KENYON, MAX A., member (1933), with *Colgate-Palmolive-Pett Co.*  
105 Hudson St., Jersey City, N. J.
- KEPPLE, FRANCIS E., member (1925), partner, *W. O. Ligon & Company*  
716 W. T. Waggoner Bldg., Fort Worth, Texas

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18 E. 48th St., New York, N. Y.
- KERR, FRANK L., member (1927), partner, *Thorne, Mulholland, Howson & McPherson*, 1018 Federal Bldg., Toronto, Ontario, Canada
- KERR, PROCTER H., member (1932), partner, *Arthur Young & Co.*  
1010 Fairfax Bldg., Kansas City, Mo.
- KERSHENBAUM, CHAS., associate (1936), partner, *Kershenbaum & Kershenbaum*  
327 Southern Bldg., Washington, D. C.
- KERSHENBAUM, LEO, associate (1936), partner, *Kershenbaum & Kershenbaum*  
327 Southern Bldg., Washington, D. C.
- KERSLAKE, JOHN F., member (1929), with *Consolidated Coal Co.*  
30 Rockefeller Plaza, New York, N. Y.
- KESSELL, RICHARD W., associate (1934), with *Hood and Strong*  
100 Bush St., San Francisco, Calif.
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509 Olive St., St. Louis, Mo.
- KESSLER, HARRY ISAAC, member (1925), *Harry I. Kessler*  
73 Tremont St., Boston, Mass.
- KESTER, ROY B., member (1916), *Roy B. Kester*  
19 Rector St., New York, N. Y.
- KETTENBURG, ARTHUR WILLIAM, member (1936), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- KHDDOO, WILLIAM R., associate (1936), with *Goldey College*  
Goldey College Bldg., Wilmington, Del.
- KIEFER, WALTER E., member (1934)  
45-27 256th St., Great Neck, L. I., N. Y.
- KIEKHOFER, BENJAMIN A., member (1922), partner, *Elwell, Kiekhofer & Co.*  
1008 Title Guaranty Bldg., Milwaukee, Wis.
- KIERSTED, R. W., member (1934), with *Barrow, Wade, Guthrie & Co.*  
1114 Union Trust Bldg., Cleveland, Ohio
- KILDUFF, FREDERIC W., member (1921), with *Remington Rand, Inc.*  
315 Fourth Ave., New York, N. Y.
- KILROE, W. R. R., member (1915), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- KIMBALL, DONALD M., member (1924), with *Barrow, Wade, Guthrie & Co.*  
3066 Penobscot Bldg., Detroit, Mich.
- KIMBALL, GARDNER W., member (1913), partner, *Edward P. Moxey & Co.*  
1421 Chestnut St., Philadelphia Pa.
- KIMBLE, LESLIE A., member (1937), partner, *Leslie A. Kimble & Company*  
P. O. Box 2240, Roanoke, Va.
- KINARD, CADDIE H., member (1922), *Caddie H. Kinard*  
401 Armstrong Bldg., El Dorado, Ark.
- KINCHELOE, MORRIS B., member (1936), with *Haskins & Sells*  
420 Denver National Bldg., Denver, Colo.
- KING, C. PERRY, member (1925), partner, *Matthews Brown & Co.*  
82 Beaver St., New York, N. Y.
- KING, EDWIN H., member (1925), with *Gabriel Sanger & Company*  
10 High St., Boston, Mass.
- KING, GEORGE DODGEN, member (1936), *George D. King & Co.*  
P. O. Box 14, Gadsden, Ala.
- KING, HAROLD S., member (1937), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- KING, KARL GRANT, member (1930), partner, *King & Crowe*  
505 Associates Bldg., South Bend, Ind.
- KING, KENNETH RAYMOND, member (1935), partner, *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
- KING, MASON HERBERT, member (1931), with *Haskins & Sells*  
Calvert Bldg., Baltimore, Md.
- KING, THOMAS J., member (1927), partner, *R. T. Lingley & Co.*  
120 Broadway, New York, N. Y.

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- KING, WILFORD W., associate (1929)  
P. O. Box 2551, Honolulu, T. H.
- KINGMAN, ETHEL S., member (1922), with *Herbert F. French & Company*  
211 Congress St., Boston, Mass.
- KINGSLEY, GEORGE H., member (1929), partner, *George H. Kingsley & Company*, 500 Fifth Ave., New York, N. Y.
- KINGSTON, S. CARLTON, member (1924), partner, *Stern, Porter, Kingston & Coleman*, 551 Fifth Ave., New York, N. Y.
- KINMAN, J. I., member (1927), partner, *Kinman & Morris*  
1431 Old National Bldg., Spokane, Wash.
- KINN, EDWARD H., member (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- KINNEY, EDWARD L., member (1935), *Edward L. Kinney*  
197 S. Prairie St., Jacksonville, Ill.
- KIRCHHOFF, FREDERICK, member (1936), *Frederick Kirchhoff*  
1227 First Wisconsin National Bank Bldg., Milwaukee, Wis.
- KIRK, FRANCIS P., member (1936), *Francis P. Kirk*  
716 Statler Office Bldg., Boston, Mass.
- KIRKBRIDE, FREDERICK, member (1923), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- KIRKLAND, JAMES R., associate (1936), *James R. Kirkland*  
213 Colorado Bldg., Washington, D. C.
- KIRKLAND, ROBERT S., member (1929), with *Peat, Marwick, Mitchell & Co.*  
1550 Russ Bldg., San Francisco, Calif.
- KIRKPATRICK, WILLIAM C., member (1929)  
4700 Connecticut Ave., N. W., Washington, D. C.
- KIRSCHNER, R. LeROY, member (1928), partner, *Keller, Kirschner & Martin*  
33 N. High St., Columbus, Ohio
- KISSNER, ROY A., associate (1937), with *Phillipson & Fontaine*  
1423 First Wisconsin National Bank Bldg., Milwaukee, Wis.
- KISTING, ANDREW J., member (1937), partner, *The M. E. Brooks Company*  
311 Bank & Insurance Bldg., Dubuque, Iowa
- KITSON, F. SCOTT, member (1925), comptroller and treasurer, *The Miami Herald Publishing Co., and Associated Companies*, Miami, Fla.
- KLANDERMAN, GERALD E., member (1936), with *Seidman & Seidman*  
610 Security Bank Bldg., High Point, N. C.
- KLATT, WILLIAM F., member (1937), *William F. Klatt*  
5658 Wilshire Blvd., Los Angeles, Calif.
- KLAUDER, LAWRENCE J., member (1923), *Lawrence J. Klauder*  
722 Schaff Bldg., Philadelphia, Pa.
- KLEHFOTH, ALBERT H., member (1924), partner, *Gano & Cherrington*  
806 Chamber of Commerce Bldg., Cincinnati, Ohio
- KLEIN, JOSEPH J., member (1913), partner, *Klein, Hinds & Finke*  
19 W. 44th St., New York, N. Y.
- KLEIN, SAMUEL, associate (1924), *Samuel Klein & Co.*  
60 Park Pl., Newark, N. J.
- KLEIN, TOBIAS, associate (1922), *Tobias Klein*  
241 Coleridge St., Manhattan Beach, Brooklyn, N. Y.
- KLYCE, EUGENE B., associate (1937), with *Bureau of Internal Revenue*  
401 Federal Bldg., Houston, Texas
- KNAPE, RAYMOND F., member (1932), with *Seidman & Seidman*  
510 Peoples National Bank Bldg., Grand Rapids, Mich.
- KNAUSS, GEORGE L., member (1937), with *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- KNEELAND, RICHARD C., associate (1935), partner, *P. H. Kneeland & Co.*  
1411 Public Service Bldg., Portland, Ore.
- KNIGHT, CHESTER H., member (1936), with *Carl C. Jamison & Associates*  
Tuscaloosa, Ala.
- KNIGHT, JAMES WELLINGTON, associate (1930), *James Wellington Knight*  
1957 Penobscot Bldg., Detroit, Mich.

*Alphabetical List of Members and Associates*

- KNIGHT, PAUL K., member (1922), partner, *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- KNIGHT, ROBERT T., member (1928), partner, *Racine and Knight*  
305 Tacoma Bldg., Tacoma, Wash.
- KNOELLER, HERMAN M., member (1935), *Herman M. Knoeller*  
927 Wells Bldg., Milwaukee, Wis.
- KNOEPEL, FREDERICK J., member (1916), auditor, *American Potash & Chemical Corp.*, Trona, Calif.
- KNOLL, CHRISTOPHER H., member (1935), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- KNOLLMULLER, AUGUST L., associate (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- KNOX, LELAND J., member (1934), *Leland J. Knox*  
303 U. S. Bank Bldg., Medford, Ore.
- KNOX, MARSHALL G., member (1931), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- KNUST, HENRY, member (1922), partner, *Knust, Everett & Cambria*  
15 Lewis St., Hartford, Conn.
- KNUTSON, ANDREW J., associate (1931), partner, *Halloway, Knutson & Bowers*  
409 Metropolitan Bank Bldg., Minneapolis, Minn.
- KOALLICK, LEOPOLD, member (1936), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- KOCH, C. ALVIN, member (1935), partner, *Touche, Niven & Co.*  
10 S. LaSalle St., Chicago, Ill.
- KOCH, JOHN H., member (1913), partner, *John H. Koch & Company*  
70 Pine St., New York, N. Y.
- KOEBBE, CLARENCE H., member (1925), with *Ernst & Ernst*  
2000 Buhl Bldg., Detroit, Mich.
- KOELBEL, ARTHUR W., member (1935), with *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- KOELSCH, HENRY L., member (1924), *Henry L. Koelsch*  
63 Wall St., New York, N. Y.
- KOESTER, HENRY CHARLES, member (1924), with *Angelo California National Bank*, 1 Sansome St., San Francisco, Calif.
- KOHLER, ERIC L., member (1916), *Eric L. Kohler*  
135 S. LaSalle St., Chicago, Ill.
- KOHLER, FRANK E., JR., member (1931), *Frank E. Kohler and Company*  
1 N. LaSalle St., Chicago, Ill.
- KOHNKE, FREDERICK CHARLES, member (1930), partner, *L. H. Penney & Co.*  
643 San Fernando, Berkeley, Calif.
- KOKE, OSCAR I., member (1923), *Koke & Company*  
503 Fidelity Bldg., Cleveland, Ohio
- KOLMAN, ROLAND H., member (1937), with *Touche, Niven & Co.*  
1136 Arcade Bldg., St. Louis, Mo.
- KONDOLEON, ANTHONY E., member (1936), *A. E. Kondoleon*  
122 E. 42nd St., New York, N. Y.
- KONOPAK, LOTHAR T., member (1920), partner, *Konopak, Hurst & Dalton*  
1909 Ohio Bank Bldg., Toledo, Ohio
- KORK, LOUIS D., member (1928), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- KORNBLUT, IRVING L., member (1937), *Irving L. Kornblut*  
83 Fairfield Ave., Bridgeport, Conn.
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- KORTJOHN, EUGENE W., member (1937), partner, *Martin Kortjohn & Co.*  
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- KORTJOHN, MARTIN, member (1922), partner, *Martin Kortjohn & Co.*  
10 E. 40th St., New York, N. Y.
- KORTJOHN, MARTIN F., member (1930), partner, *Martin Kortjohn & Co.*  
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- KOTTINGER, WILLIAM B., JR., associate (1936), with *Price, Waterhouse & Co.*  
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- KRACKE, EDWARD A., member (1922), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- KRADITOR, ABRAHAM, member (1935), *Abraham Kraditor*  
1450 Broadway, New York, N. Y.
- KRAFT, SAMUEL, member (1924), partner, *Michaelson & Kraft*  
1 Madison Ave., New York, N. Y.
- KRAHE, LESTER A., member (1932), with *Webster, Horne & Blanchard*  
50 Broadway, New York, N. Y.
- KRAKOW, SAMUEL R., associate (1936), partner, *Max Schlessinger & Co.*  
565 Fifth Ave., New York, N. Y.
- KRAMER, CHARLES, member (1926), *Charles Kramer*  
State Capitol Bldg., Union City, N. J.
- KRAMER, NATHANIEL, member (1936), *Nathaniel Kramer*  
3006, 1441 Broadway, New York, N. Y.
- KRAUSKOPF, JOSEPH, member (1936), *Joseph Krauskopf*  
75 Pearl St., Hartford, Conn.
- KRAUSS, BERNARD, member (1930), partner, *Marks and Krauss*  
R. K. O. Bldg., Rockefeller Center, New York, N. Y.
- KREJCU, JOSEPH E., member (1936), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- KREKSTEIN, ISADORE H., member (1926), partner, *Laventhol & Krekstein*  
1528 Walnut St., Philadelphia, Pa.
- KREMER, LOUIS, member (1926), *Louis Kremer*  
191 Merrimack St., Haverhill, Mass.
- KRIEGSHAUSER, WALTER G., member (1934), *Walter G. Kriegshauser & Co.*  
822 Bank of Commerce Bldg., St. Louis, Mo.
- KROEGER, EMIL, member (1912), partner, *Anderson, Kroeger & Co.*  
601 Metropolitan Bank Bldg., Minneapolis, Minn.
- KROEHL, HOWARD, member (1922), partner, *Howard Kroehl & Company*  
105 W. Adams St., Chicago, Ill.
- KROHN, THEODORE, member (1920), *Theodore Krohn & Co.*  
9 Clinton St., Newark, N. J.
- KRON, ROBERT LOUIS, member (1928), partner, *Piepenbrink & Kron*  
903 Wilcox Bldg., Portland, Ore.
- KRONENBERG, ALBERT, associate (1937), partner, *M. J. Stillman & Co.*  
111 John St., New York, N. Y.
- KRUCHTEN, EDWARD Q., member (1937), comptroller, *Boston Store of Chicago, Inc.*,  
105 S. LaSalle St., Chicago, Ill.
- KRUEGER, ADOLPH JOSEPH, member (1936), with *Haskins & Sells*  
155 Montgomery St., San Francisco, Calif.
- KRUEGER, EDWARD WM., member (1920), partner, *Walton, Joplin, Langer & Co.*,  
231 S. LaSalle St., Chicago, Ill.
- KRUEGER, JUDSON E., member (1920), partner, *John F. Forbes & Company*  
510 Crocker Bldg., San Francisco, Calif.
- KUHNS, MAURICE S., member (1905), partner, *M. S. Kuhns & Co.*  
11 S. LaSalle St., Chicago, Ill.
- KUIFER, ARTHUR, member (1936), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- KUMBLAD, ELMER G., member (1933), with *Scovell, Wellington & Co.*  
293 Bridge St., Springfield, Mass.
- KURTZ, WADE, member (1919), partner, *Baird, Kurtz & Dobson*  
215 Joplin National Bank Bldg., Joplin, Mo.
- KURZMAN, JOSHUA A., member (1932), *J. A. Kurzman*  
1800, 333 Montgomery St., San Francisco, Calif.
- KURZMAN, LOUIS, member (1923), *Louis Kurzman*  
110 W. 40th St., New York, N. Y.
- KVAASE, GUSTAV JOHN, member (1934), *Gustav John Kvaase*  
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- LABONTE, FRANK G., member (1916), comptroller, *Marsh & McLennan, Inc.* 164 W. Jackson Blvd., Chicago, Ill.
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- LACKEY, HOMER M., associate (1920) 2446 Wilson Ave., Chicago, Ill.
- LAFRENTZ, A. F., member (1921), partner, *F. W. Lafrentz & Co.* 100 Broadway, New York, N. Y.
- LAFRENTZ, F. W., member (1896), partner, *F. W. Lafrentz & Co.* 100 Broadway, New York, N. Y.
- LAIRD, FREDERICK C., associate (1927), partner, *Brummel, Laird & Company* 111 W. Washington St., Chicago, Ill.
- LAIRD, JOHN K., member (1912), *John K. Laird & Company* Harris Trust Bldg., Chicago, Ill.
- LAKE, WILLIAM T., member (1937), with *Lybrand, Ross Bros. & Montgomery* 2101 Packard Bldg., Philadelphia, Pa.
- LALLY, A. A., member (1934), with *John W. Stokes* 1775 Broadway, New York, N. Y.
- LAMB, JAMES A., member (1922), vice-president, *Broadway Department Store, Inc.*, 401 S. Broadway, Los Angeles, Calif.
- LAMBERT, FREDERICK GEORGE, member (1935), with *H. T. Cuthbert & Co.* 523 Heard Bldg., Phoenix, Ariz.
- LAMBERTON, J. K., member (1922), partner, *Young, Lamberton & Pearson* 414 Castle & Cooke Bldg., Honolulu, T. H.
- LANDIS, WALTER L., member (1925), comptroller, *McCloskey Varnish Co.* 7600 State Rd., Holmesburg Junction, Philadelphia, Pa.
- LANDON, WILLIAM P., associate (1909), with *State Banking Department* State Capitol, Hartford, Conn.
- LANDRUD, JOSEPH C., associate (1925), with *Montgomery, Ward & Co.* Chicago, Ill.
- LANDWEHR, GEORGE, member (1934), with *C. G. Robinson & Co.* 905 American Bank Bldg., New Orleans, La.
- LANDWEHR, HARRY C., member (1926), *Harry C. Landwehr* 75 Maiden Lane, New York, N. Y.
- LANE, RALPH EMERSON, associate (1937), with *National Dairy Products Corporation*, 120 Broadway, New York, N. Y.
- LANE, WARREN C., member (1937), *Warren C. Lane* 74 Front St., Worcester, Mass.
- LANG, HAROLD C., member (1936), with *Lybrand, Ross Bros. & Montgomery* 90 Broad St., New York, N. Y.
- LANG, HENRY C., member (1923), *Henry C. Lang* 449 Mountainview Ave., Orange, N. J.
- LANG, JOHN J., member (1919), *John J. Lang* 801 LaSalle Bldg., St. Louis, Mo.
- LANGDON, W. E., member (1905), *W. E. Langdon* 733 Huntington Bank Bldg., Columbus, Ohio
- LANGE, ALBERT W., associate (1923), with *S. D. Leidesdorf & Co.* 208 N. Broadway, St. Louis, Mo.
- LANGER, CHARLES H., member (1911), president, *Walton School of Commerce* 332 S. Michigan Ave., Chicago, Ill.
- LANGER, JOSEPH CHARLES, member (1936), with *Mathieson, Aitken & Co.* 1818 Packard Bldg., Philadelphia, Pa.
- LANGRALL, HERBERT L., member (1932), *H. L. Langrall & Company* American Bldg., Baltimore, Md.
- LANGSON, HARRY I., member (1937), *Harry I. Langson* 1609, 111 W. Washington St., Chicago, Ill.
- LANKSTON, JOHN O., member (1934), *John O. Lankston* 1015 Maritime Bldg., New Orleans, La.

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- LAPSLEY, CHANDLER H., associate (1937), auditor, *Federal Public Works Administration*, Interior Bldg., Washington, D. C.
- LARNED, MARK VERNON, member (1923), treasurer, *The Ironized Yeast Co., Inc.*, 619 Peachtree St., N. E., Atlanta, Ga.
- LARSON, H. WILLIAM, member (1932), with *Herbert F. French & Company*  
211 Congress St., Boston, Mass.
- LARSON, JOHN G., member (1937), with *Ernst & Ernst*  
503 United States National Bank Bldg., Denver, Colo.
- LARUE, CHARLES ORVILLE, member (1936), partner, *LaRue, Ware & Co.*  
727 W. 7th St., Los Angeles, Calif.
- LARUE, WILLIAM G., member (1924), with *Haskins & Sells*  
614 Grand Avenue Temple Bldg., Kansas City, Mo.
- LASHER, NORRIS R., member (1923), partner, *John H. Koch & Company*  
70 Pine St., New York, N. Y.
- LASHINS, IVAN R., member (1931), *I. R. Lashins & Company*  
29 Broadway, New York, N. Y.
- LASSER, J. K., member (1926), partner, *J. K. Lasser & Co.*  
1440 Broadway, New York, N. Y.
- LASSER, SAMUEL J., member (1937), with *Seidman & Seidman*  
Bank of Jamestown Bldg., Jamestown, N. Y.
- LATHROP, BENJAMIN LANE, associate (1925), with *Harry Ness*  
25 N. Duke St., York, Pa.
- LATIMER, JAMES D., member (1916)  
5420 Westford Rd., Olney Park, Philadelphia, Pa.
- LATTA, JOHN OSCAR, member (1936), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- LAUDER, ROBERT B., member (1926), partner, *Lauder & Kelly*  
324 Press Bldg., Binghamton, N. Y.
- LAUTEN, EDWARD P., associate (1936), partner, *Jonathan Cook & Co.*  
1 LaSalle Street Bldg., Chicago, Ill.
- LAUX, CLETUS M., member (1925), partner, *Lawrence Scudder & Co.*  
2422 Union Guardian Bldg., Detroit, Mich.
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1528 Walnut St., Philadelphia, Pa.
- LAW, W. J., associate (1922)  
Simpson Bldg., Ardmore, Okla.
- LAW, WILLIAM WEBSTER, member (1923), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- LAWLOR, JOHN E., member (1936), with *W. F. Weiss & Co.*  
7 Dey St., New York, N. Y.
- LAWRENCE, THOMAS HOEL, member (1920), partner, *Haskins & Sells*  
155 Montgomery St., San Francisco, Calif.
- LAWRENCE, WILLIAM C., member (1936), partner, *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
- LAWS, GEORGE W., member (1934), *George W. Laws*  
813 Burwell Bldg., Knoxville, Tenn.
- LAWSON, ALBERT H., associate (1925), with *Farm Credit Administration*  
1300 E St., N. W., Washington, D. C.
- LAWSON, EDWARD L., member (1937), *Edward L. Lawson*  
300 Madison Ave., New York, N. Y.
- LAWSON, ROBERT M., member (1931), *Robert M. Lawson*  
26 N. Marengo Ave., Pasadena, Calif.
- LAWTON, JAMES M., member (1922), *James M. Lawton*  
Valley National Bank Bldg., Tucson, Ariz.
- LAWTON, WILLARD H., member (1908), *Willard H. Lawton*  
230 Windermere Ave., Wayne, Pa.
- LAWTON, WILLIAM J., member (1936), partner, *Gibbs, Schneider, Hogan & Lawton*, 3353 Penobscot Bldg., Detroit, Mich.
- LAYER, MARTIN KENNETH, member (1937), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.

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11 S. LaSalle St., Chicago, Ill.
- LEACH, FREDERIC R., associate (1924), *Frederic R. Leach*  
116 Lorraine Ave., Upper Montclair, N. J.
- LEACH, JAMES ARCHIBALD, JR., member (1935), partner, *Leach, Rindfleisch & Scott*, 506 State-Planters Bank Bldg., Richmond, Va.
- LEAKE, GORDON LEE, associate (1922), partner, *G. L. Leake & Co.*  
12 E. 41st St., New York, N. Y.
- LEAMY, R. H., member (1917), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- LECLEAR, WALTER M., member (1912), partner, *Scovell, Wellington & Co.*  
105 W. Adams St., Chicago, Ill.
- LE CLERCQ, EMERSON, associate (1936), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- LEDBETTER, L. DOW, member (1934), with *J. A. D. Parrish*  
National Bank of Commerce Bldg., Norfolk, Va.
- LEE, C. H., member (1927), partner, *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
- LEE, HENRY J., member (1932), *Henry J. Lee*  
11 Walker St., Pawtucket, R. I.
- LEE, JERRIE WELLINGTON, member (1935), *Jerrie W. Lee*  
14 E. Jefferson St., Phoenix, Ariz.
- LEE, JOHN F., associate (1935), with *Price, Waterhouse & Co.*  
1412 American Bank Bldg., Portland, Ore.
- LEEKLEY, JOHN, associate (1937), partner, *Leekley, Williams & Co.*  
757 N. Broadway, Milwaukee, Wis.
- LEETE, HARRY OSBORN, member (1920), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- LEFFERTS, WM. REUBEN, member (1922), partner, *Wm. Reuben Lefferts & Co.*  
1622 Lincoln-Liberty Bldg., Philadelphia, Pa.
- LEFFLER, EDWIN ELLSWORTH, member (1919), *Edwin E. Leffler*  
1300 Genessee Bldg., Buffalo, N. Y.
- LEFKER, HARRY, member (1935), partner, *Harry Lefker & Co.*  
291 Broadway, New York, N. Y.
- LEGARDEUR, RENÉ J., member (1922), *R. J. LeGardeur & Company*  
803 Baronne Bldg., New Orleans, La.
- LEGGATE, ROBERT, member (1933)  
Glenavon, Stonehouse, Lanarkshire, Scotland
- LEGH-JONES, JOHN H., associate (1931), with *Industrial Asphalts, Ltd.*  
St. Helens Court, Crosby Sq., London, E. C. 3, England
- LEHMAN, CLARENCE J., member (1936), partner, *Miller, Bailey & Company*  
932 Buhl Bldg., Detroit, Mich.
- LEHMAN, GEORGE J., member (1925), partner, *Touche, Niven & Co.*  
802 Consolidated Bldg., Los Angeles, Calif.
- LEHN, FREDERICK DITTMAR, member (1924), with *Underwood Elliott Fisher Company*, 1 Park Ave., New York, N. Y.
- LEIDESDORF, SAMUEL D., member (1904), partner, *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- LEIGHT, MILTON, associate (1921), *Milton Leight*  
475 Fifth Ave., New York, N. Y.
- LEISTER, HERBERT A., member (1923), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- LEITCH, E. AUSTIN, member (1910), *E. Austin Leitch*  
211 Mutual Bldg., Richmond, Va.
- LEITNER, NICHOLAS A., member (1924), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- LELAND, THOMAS W., member (1930), with *Agricultural and Mechanical College of Texas*, College Station, Texas
- LEMASTER, EUSTACE, member (1920), partner, *LeMaster & Daniels*  
412 Symons Bldg., Spokane, Wash.



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- LEMASTERS, EARLE H., associate (1925), vice-president, *Pacific National Bank of San Francisco*, San Francisco, Calif.
- LEMLEY, RAYFORD WILLIAM, member (1931), *Rayford William Lemley*  
134 N. LaSalle St., Chicago, Ill.
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507 Palisade Ave., Jersey City, N. J.
- LENNERTSON, ROBERT ALLEN, member (1937)  
1307 Washington Ave., St. Louis, Mo.
- LEO, ROBERT J., member (1924), *Robert J. Leo*  
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- LEONARD, ABRAHAM J., member (1925), partner, *A. J. Leonard & Co.*  
1514 N. American Bldg., Philadelphia, Pa.
- LEONARD, JOHN J., member (1924), *John J. Leonard*  
7 Willow St., Lynn, Mass.
- LEOPOLD, SAMUEL, member (1925), partner, *Samuel Leopold & Co.*  
143 E. State St., Trenton, N. J.
- LENER, MAXWELL E., associate (1936), *M. E. Lerner*  
484 Ann St., Hartford, Conn.
- LESE, WALTER A., member (1924), partner, *Klein, Hinds & Finke*  
19 W. 44th St., New York, N. Y.
- LESHER, RAY HENDRICKS, member (1929), *Ray H. Lesher Company*  
730 S. W. Salmon St., Portland, Ore.
- LESLIE, WILLIAM, member (1934), partner, *Leslie, Banks & Co.*  
21 West St., New York, N. Y.
- LEVESQUE, CHARLES A., associate (1932), *Charles A. Levesque*  
1031 S. Broadway, Los Angeles, Calif.
- LEVICK, WILLIAM A., member (1927), partner, *William A. Levick & Co.*  
901 Market Street National Bank Bldg., Philadelphia, Pa.
- LEVINE, JOSEPH, member (1922), partner, *Joseph Levine & Co.*  
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528 Woodward Bldg., Washington, D. C.
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793 Westminster Rd., Brooklyn, N. Y.
- LEVY, JOSEPH A., member (1937), *Joseph A. Levy*  
175 Fifth Ave., New York, N. Y.
- LEVY, SAUL, member (1924), *Saul Levy*  
22 E. 40th St., New York, N. Y.
- LEVY, S. FRANK, member (1935), partner, *William Clabaugh & Co.*  
1128 Earle Bldg., Washington, D. C.
- LEWIS, ARCHER D., member (1925), *Archer D. Lewis*  
716 Security Bldg., Denver, Colo.
- LEWIS, HOWARD GRIFFITH, associate (1937), with *Hazel-Atlas Glass Company*  
Wheeling, W. Va.
- LEWIS, THEODORE JOHN, member (1926), with *Wolf and Company*  
932 Union Trust Bldg., Chicago, Ill.
- LEWIS, WILLIS E., member (1921), *Willis E. Lewis*  
826 Guardian Bldg., Cleveland, Ohio
- LEYHAN, JOHN P., member (1935), *John P. Leyhan*  
2035 Dime Bank Bldg., Detroit, Mich.
- LICHTENBERG, ALVIN J., member (1928), *Alvin J. Lichtenberg*  
570 Seventh Ave., New York, N. Y.
- LICHTENDORF, MAX, associate (1925), partner, *Brown, Haber, Geller & Co.*  
1441 Broadway, New York, N. Y.
- LIEB, G. CARLE, member (1924), partner, *Barrow, Wade, Guthrie & Co.*  
Girard Trust Bldg., Philadelphia, Pa.
- LIEBEN, JACK BERNHARD, member (1934), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.

*Alphabetical List of Members and Associates*

- LIEBMAN, MORRIS, member (1937), partner, *Magee, Liebman & O'Neill*  
1518 Walnut St., Philadelphia, Pa.
- LIEBMAN, PAUL, associate (1936), with *Barasch & Wolf*  
1440 Broadway, New York, N. Y.
- LIENHARD, GUSTAV O., JR., member (1936), assistant treasurer, *Chicopee Manufacturing Corporation*, New Brunswick, N. J.
- LIGTERMOET, HARRY, member (1934), partner, *L. H. Conant & Co.*  
10 E. 40th St., New York, N. Y.
- LILE, R. ALFRED, associate (1937), with *Russell Brown & Co.*  
1110 Boyle Bldg., Little Rock, Ark.
- LILLY, LEWIS, member (1927), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- LINCK, LOUIS C., member (1924), partner, *Linck & Alsfasser*  
504 Boston Bldg., Denver, Colo.
- LINDER, CHARLES LESTER, member (1932), partner, *Linder, Burk and Stephenson*, 816 First National Bank Bldg., Albuquerque, N. M.
- LINDFORS, CHAS. H., member (1934), *Chas. H. Lindfors*  
Sweet Bldg., Fort Lauderdale, Fla.
- LINDGREN, ROY S., associate (1936), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- LINDSAY, ALEXANDER J., member (1936), *Alexander J. Lindsay & Company*  
705 Security Bldg., Denver, Colo.
- LINDSAY, MAURICE M., member (1924), dean, *Bentley School of Accounting & Finance*, 921 Boylston St., Boston, Mass.
- LINEHAN, RAYMOND FRANCIS, member (1926), partner, *Elwell, Kieckhofer & Co.*  
110 E. Wisconsin Ave., Milwaukee, Wis.
- LINGLE, H. B., associate (1920), assistant treasurer, *Revere Copper and Brass, Inc.*, Rome, N. Y.
- LINGLEY, A. G., member (1916), with *Davis & Wagner*, attorneys  
120 Broadway, New York, N. Y.
- LINK, CHARLES C., member (1908), *Charles C. Link*  
299 Madison Ave., New York, N. Y.
- LINVILL, WALKER E., member (1913), partner, *Wilson, Linvill & Parry*  
12 S. 12th St., Philadelphia, Pa.
- LIPKIN, CHARLES, member (1936), partner, *Lipkin and Lipkin*  
249 W. 34th St., New York, N. Y.
- LIPMAN, NATHAN, member (1934), *Nathan Lipman*  
280 Hobart St., Perth Amboy, N. J.
- LIPS, GEORGE HAROLD, member (1937), *George Harold Lips*  
707 Helm Bldg., Fresno, Calif.
- LIPSCOMB, PERRY DODDRIDGE, member (1925), with *LaSalle Extension University*, 4101 Michigan Ave., Chicago, Ill.
- LIPSHIE, JOSEPH, member (1924), *Joseph Lipshie*  
1450 Broadway, New York, N. Y.
- LIPSKY, DANIEL, associate (1936), *Daniel Lipsky*  
19 Rector St., New York, N. Y.
- LITTLE, GEORGE P., member (1935), with *Baird, Kurtz & Dobson*  
215 Joplin National Bank Bldg., Joplin, Mo.
- LITTLE, JOSEPH ROBERTS, associate (1922), with *S. D. Leidesdorf & Co.*  
917 Southern Bldg., Washington, D. C.
- LITTLE, W. PAXTON, member (1906), treasurer, *Niagara Hudson Power Corp.*  
15 Broad St., New York, N. Y.
- LITTLETON, A. C., member (1936), professor of accounting, *University of Illinois*  
Urbana, Ill.
- LIVENGOOD, A. CHESTER, member (1936), with *Haskins & Sells*  
2103 Farmers Bank Bldg., Pittsburgh, Pa.
- LLOYD, JOHN S., member (1924), partner, *Lloyd and Stevens*  
Guaranty Bldg., Indianapolis, Ind.
- LLOYD, R. C., member (1911), *R. C. Lloyd*  
410 Cotton Exchange Bldg., New Orleans, La.

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- LLOYD, ROBERT N., member (1937)  
1002 Harris Bldg., Dayton, Ohio
- LOBELL, NATHANIEL, member (1922), *Nathaniel Lobell & Co.*  
11 W. 42nd St., New York, N. Y.
- LOBENTHAL, MICHAEL S., member (1926), *Michael S. Lobenthal*  
29 W. 34th St., New York, N. Y.
- LOCKE, MORTON FIELD, member (1926), with *Davies & Davies*  
103 Park Ave., New York, N. Y.
- LOCKITCH, PERCY A., associate (1936), with *Seattle Post Intelligencer*  
Seattle, Wash.
- LOCKWOOD, JEREMIAH, member (1936), associate professor of accounting, *University of Pennsylvania*, Philadelphia, Pa.
- LOEB, SIMON, member (1924), partner, *Loeb and Troper*  
521 Fifth Ave., New York, N. Y.
- LOEFFLER, LEE E., member (1925), assistant secretary-treasurer, *The Standard Oil Co. of Kansas*, 600 Esperson Bldg., Houston, Texas
- LOEWENWARTER, PAUL L., member (1913), partner, *Loewenwarter, Teich & Co.*  
551 Fifth Ave., New York, N. Y.
- LOFLIN, WILLIAM F., member (1934), partner, *Wm. F. Loflin & Co.*  
312 Columbus Bank & Trust Company Bldg., Columbus, Ga.
- LOGAN, KENNETH N., member (1937), *Logan and Logan*  
114 Sansome St., San Francisco, Calif.
- LOGAN, WILLIAM A., associate (1922), internal revenue agent, *Bureau of Internal Revenue, Treasury Department*, Helena, Mont.
- LOGIE, ROBERT, member (1936), with *Peat, Marwick, Mitchell & Co.*  
1452 Hanna Bldg., Cleveland, Ohio
- LOGUE, H. CLEVELAND, member (1929), *H. Cleveland Logue & Company*  
308 American Bldg., Baltimore, Md.
- LONEGREN, JOE L., member (1933), partner, *J. L. Lonegren & Co.*  
415 Phoenix Bldg., Minneapolis, Minn.
- LONG, FORREST B., member (1937), with *Charles S. Rockey & Co.*  
1200 Bankers Securities Bldg., Philadelphia, Pa.
- LONG, JOHN F., member (1936), *John F. Long & Co.*  
485 California St., San Francisco, Calif.
- LONG, JOSEPH P., member (1935), accountant, *Cleveland Cliffs Iron Co.*  
1460 Union Trust Bldg., Cleveland, Ohio
- LOOMIS, ARTHUR M., member (1913), partner, *Arthur M. Loomis & Co.*  
1306, 412 W. 6th St., Los Angeles, Calif.
- LORD, CLARKSON E., member (1903), partner, *Lord & Lord*  
342 Madison Ave., New York, N. Y.
- LORD, ELBRIDGE LENNON, member (1923), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- LORD, HELEN, member (1935), partner, *Lord & Lord*  
342 Madison Ave., New York, N. Y.
- LORD, R. H., member (1916), partner, *J. B. Boyd, Wrigley & Co.*  
55 Brown St., Manchester, England
- LORENZ, EUGENE H., member (1933), *Eugene H. Lorenz*  
Investment Bldg., Washington, D. C.
- LORIG, ARTHUR N., associate (1936), assistant professor of accounting, *University of Washington*, Seattle, Wash.
- LOTHROP, ERNEST O., member (1922), partner, *Price, Waterhouse & Co.*  
1716 Rand Bldg., Buffalo, N. Y.
- LOTT, THOMAS EDISON, member (1928), *Thomas Edison Lott*  
Columbus National Bank Bldg., Columbus, Miss.
- LOUCKS, ELTON C., member (1928), partner, *John W. Gulchrist Co.*  
837 Omaha National Bank Bldg., Omaha, Nebr.
- LOUDON, ROBERT C., member (1933), with *Phagan, Tillison & Tremble*  
25 W. 43rd St., New York, N. Y.
- LOVE, HENRY D., member (1910), with *Seamans, Stetson & Tuttle*  
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## Alphabetical List of Members and Associates

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280 Broadway, New York, N. Y.
- LOVIBOND, ARTHUR M., member (1912), partner, *Haskins & Sells*  
28 Kingsway, London, W. C. 2, England
- LOWERY, JOSEPH M., associate (1936), chief accountant, *County of Los Angeles*  
302 Hall of Records, Los Angeles, Calif.
- LOWRIMORE, CHARLES S., associate (1937), partner, *J. B. McCabe & Company*  
601 Murchison Bldg., Wilmington, N. C.
- LOWRY, E. CLIFFORD, member (1937), *E. Clifford Lowry & Company*  
20 Peachtree Arcade Bldg., Atlanta, Ga.
- LUBETS, ROBERT, member (1927), partner, *Lubets & Lubets*  
185 Devonshire St., Boston, Mass.
- LUBIN, HERMAN, member (1937), *Herman Lubin*  
1441 Broadway, New York, N. Y.
- LUBIN, JOSEPH I., member (1925), partner, *Eisner & Lubin*  
521 Fifth Ave., New York, N. Y.
- LUCAS, HOMER ATWOOD, associate (1924), secretary, *Jefferson Manufacturing Co.*, Jefferson, Mass.
- LUDEWIG, HERMANN E., member (1910), partner, *Ludewig & Deutsch*  
580 Fifth Ave., New York, N. Y.
- LUDOLPH, GEORGE C., member (1933), partner, *Touche, Niven & Co.*  
852 McKnight Bldg., Minneapolis, Minn.
- LUDWIG, JOSEPH, member (1916), *Joseph Ludwig*  
5863 Osage Ave., Philadelphia, Pa.
- LUEDEMANN, BERTHOLD, member (1935), with *Haskins & Sells*  
First National Bank Bldg., Cincinnati, Ohio
- LUMBARD, CHARLES, member (1924), *Charles Lumbard*  
1400 California State Life Bldg., Sacramento, Calif.
- LUMBARD, RICHARD F., member (1932), with *Barrow, Wade, Guthrie & Co.*  
711 Santa Fe Bldg., Dallas, Texas
- LUNDBERG, FRED E., associate (1937), special deputy, *Building and Loan Commissioner of the State of California*, 373 23rd St., Oakland, Calif.
- LUNDIN, GUSTAF CLARENCE, member (1930), *G. C. Lundin*  
State Bank Bldg., Laurinburg, N. C.
- LUNSFORD, HARRY E., member (1922), partner, *Lunsford, Barnes & Company*  
1003 Insurance Exchange Bldg., Kansas City, Mo.
- LUST, ALFRED M., member (1924), partner, *Lust, Kasakove Co.*  
175 Fifth Ave., New York, N. Y.
- LUTHER, HOMER L., associate (1936), with *Fohs Oil Company*  
923 Niels Esperson Bldg., Houston, Texas
- LUTZ, CARL W., member (1932), with *Lybrand, Ross Bros. & Montgomery*  
231 S. LaSalle St., Chicago, Ill.
- LUZ, GEORGE, member (1923), *George Luz*  
2728, 61 Broadway, New York, N. Y.
- LYBRAND, WILLIAM M., member (1902), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- LYMAN, G. V. W., member (1911), partner, *Moses, Ritter & Dienes*  
532 Audubon Bldg., New Orleans, La.
- LYNCH, CORNELIUS J., member (1927), partner, *C. J. Lynch & Co.*  
3214 Eaton Tower, Detroit, Mich.
- LYNCH, JOHN RAYMOND, member (1936), *J. Raymond Lynch*  
915 Land Title Bldg., Philadelphia, Pa.
- LYNCH, PETER F., member (1929), partner, *Allen R. Smart & Co.*  
230 Park Ave., New York, N. Y.
- LYNCH, THOMAS L., member (1922), with *Metropolitan Life Insurance Co.*  
1 Madison Ave., New York, N. Y.
- LYNCH, WALTER H., JR., associate (1937), with *George C. Baird & Co.*  
1503 Southern Finance Bldg., Augusta, Ga.

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- LYNDE-LOCKWOOD, JOHN, member (1916), *J. Lynde-Lockwood*  
2a Capuchinas No. 37, Mexico, D. F.
- LYNN, AUDIE JOHN, member (1924), *A. J. Lynn & Company*  
1478 Starks Bldg., Louisville, Ky.
- LYNN, RAY CLARK, member (1936), partner, *MaDan & Lynn*  
208 N. Capitol Ave., Lansing, Mich.
- LYNNE, W. SAREL, member (1907), *W. Sarel Lynne*  
1113 Otis Bldg., Philadelphia, Pa.
- LYON, FREDERICK W., member (1936), with *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- LYONS, EDGAR P., member (1928), partner, *Lyons & Lyons*  
639 S. Spring St., Los Angeles, Calif.
- MAAS, ALFRED N., member (1922), partner, *Maas & Ginsberg*  
11 W. 42nd St., New York, N. Y.
- MACALPINE, JOHN C., member (1917), partner, *J. C. MacAlpine & Son*  
1411 Walnut St., Philadelphia, Pa.
- MACALPINE, JOHN C., JR., member (1934), partner, *J. C. MacAlpine & Son*  
1411 Walnut St., Philadelphia, Pa.
- MACBAIN, EARLE GORDON, associate (1935), with *National Ice & Cold Storage*  
*Company of California*, 417 Montgomery St., San Francisco, Calif.
- MACBAIN, R. C., member (1924), treasurer, *Atlantic Gulf and West Indies*  
*Steamship Lines*, Pier 13, East River, New York, N. Y.
- MACDERMOTT, J. EDWARD, member (1924), partner, *J. Edward MacDermott &*  
*Co.*, 347 Madison Ave., New York, N. Y.
- MACDONAGH, ANDREW PATRICK, member (1936), *Andrew Patrick MacDonagh*  
152 W. 42nd St., New York, N. Y.
- MACDONALD, EDMUND J., member (1930), secretary, *Consolidated Coppermines*  
*Corp.*, 2645, 120 Broadway, New York, N. Y.
- MACDONALD, R. O., member (1905), with *Edward Gore & Co.*  
2802, 125 W. Madison St., Chicago, Ill.
- MACDONALD, WILSON F., member (1935), *Wilson F. MacDonald*  
155 Sansome St., San Francisco, Calif.
- MACGARRIGLE, ROBERT L., JR., member (1930), with *Lybrand, Ross Bros. &*  
*Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- MACGOWAN, FRANCIS A., associate (1925), *Francis A. MacGowan*  
20 N. Carroll St., Madison, Wis.
- MACGREGOR, MALCOLM, member (1923), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- MACK, HARRY J., member (1931), partner, *Mack & Company*  
610 Equitable Bldg., Wilmington, Del.
- MACKAY, WILLIAM J., associate (1932), treasurer, *Mutual Chemical Company of*  
*America*, 270 Madison Ave., New York, N. Y.
- MACKENZIE, D. D. F., member (1916)  
134 Otter Rock Dr., Greenwich, Conn.
- MACKENZIE, DUNCAN GORDON, member (1926), with *Peat, Marwick, Mitchell*  
*& Co.*, 70 Pine St., New York, N. Y.
- MACKENZIE, MURDO, member (1925), *Murdo MacKenzie*  
369 Pine St., San Francisco, Calif.
- MACKENZIE, THOMAS A., member (1924), partner, *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- MACKIE, CHARLES, member (1925), *Charles Mackie*  
615 Forty-second Ave., San Francisco, Calif.
- MACKIE, WILLIAM AUGUST, associate (1936), with *Mathieson, Aitken & Co.*  
1818 Packard Bldg., Philadelphia, Pa.
- MACKLIN, CHESTER R., member (1934), with *Price, Waterhouse & Co.*  
First Wisconsin National Bank Bldg., Milwaukee, Wis.
- MACLACHLAN, JOHN, associate (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.

*Alphabetical List of Members and Associates*

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- MACLEAN, GORDON ARCHIBALD, member (1936), partner, *Oscar Moss & Company*, 510 W. 6th St., Los Angeles, Calif.
- MACLEAN, HARRY IRVING, associate (1937), comptroller, *University of Pennsylvania*, 207 S. 36th St., Philadelphia, Pa.
- MACLENNAN, COLIN EDWARD ST. JAMES, member (1936), with *R. G. Rankin & Co.*, 730-15th St., N. W., Washington, D. C.
- MACLEOD, ELWIN, member (1933), partner, *MacLeod & McManus*  
75 Federal St., Boston, Mass.
- MACLETCHIE, JOHN, member (1911), auditor, *The American Metal Company, Ltd.*, 61 Broadway, New York, N. Y.
- MACMAHON, AMBROSE G., member (1921), with *L. E. Cahill & Co.*  
1004 Burt Bldg., Dallas, Texas
- MACNAB, JOHN BROWN, member (1924), partner, *Hatter & Macnab*  
1901 First National Bank Bldg., Baltimore, Md.
- MACNICOL, ALEXANDER MACLEAN, member (1930), partner, *Greenman, MacNicol & Co.*, 30 Vesey St., New York, N. Y.
- MACRAE, FARQUHAR J., member (1903), partner, *Farquhar J. MacRae & Company*, 90 Wall St., New York, N. Y.
- MACRAE, JAMES, member (1935), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- MACRAE, MURDOCK NORMAN, member (1937), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- MACTAVISH, DONALD, member (1929), partner, *Arthur Young & Co.*  
629 S. Hill St., Los Angeles, Calif.
- MADDEN, JOHN T., member (1913), dean, *School of Commerce, Accounts and Finance, New York University*, Washington Square East, New York, N. Y.
- MADDEN, WILLIAM M., member (1923), *W. M. Madden & Company*  
1146 Consolidated Bldg., Indianapolis, Ind.
- MADDISON, LAURENCE B., member (1932), comptroller, *Utilities Power & Light Corp.*, 327 S. LaSalle St., Chicago, Ill.
- MADORNO, DANIEL J., member (1930), with *Peat, Marwick, Mitchell & Co.*  
1500 Walnut St., Philadelphia, Pa.
- MADSEN, LOUIS S., associate (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- MAGGIONI, PETER J., member (1934), with *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- MAHONE, ALBERT W., member (1922), *A. W. Mahone & Co.*  
120 S. LaSalle St., Chicago, Ill.
- MAHONEY, JOSEPH C., associate (1925), treasurer, *Ludlow Manufacturing Association*, 211 Congress St., Boston, Mass.
- MAHONY, JOHN, member (1935), partner, *Ring & Mahony*  
1007 Biscayne Bldg., Miami, Fla.
- MAIHOFFER, RAYMOND C., member (1929), partner, *Maihofer, Moore & DeLong*  
315 Hackley Union Bank Bldg., Muskegon, Mich.
- MAIN, FRANK WILBUR, member (1912), partner, *Main & Company*  
First National Bank Bldg., Pittsburgh, Pa.
- MAIN, FRED L., member (1922), partner, *Main & Company*  
1 Wall St., New York, N. Y.
- MAIN, WILLIAM R., member (1913), partner, *Main & Company*  
2222 Packard Bldg., Philadelphia, Pa.
- MAKAY, ALEXANDER F., member (1913), partner, *Alexander F. Makay & Co.*  
245 Fifth Ave., New York, N. Y.
- MALECKI, ALBERT S., member (1922), with *Chevrolet Motor Co.*  
6822 N. Ashland Ave., Chicago, Ill.
- MALEVANCHIK, JEROME, member (1936), partner, *Gillies-Malevanchik and Company*, 1431 Paul Brown Bldg., St. Louis, Mo.
- MALLET, LEONARD A., member (1934), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.

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- MALONEY, CORNELIUS PIERCE, member (1937), *C. R. Maloney*  
3413 Meadowcroft Ave., Pittsburgh, Pa.
- MALONEY, WILLIAM F., member (1936), partner, *Nicholas and Maloney*  
1127 Subway Terminal Bldg., Los Angeles, Calif.
- MANGAM, W. D., member (1925)  
Butte, Mont.
- MANLEY, LAWRENCE O., member (1921), partner, *Wayne Kendrick & Company*  
20 Rust Bldg., Washington, D. C.
- MANN, ALAN GRANT, member (1934), with *Scholefield, Wells & Baxter*  
409 Kearns Bldg., Salt Lake City, Utah
- MANN, HARVARD L., member (1934), partner, *Spark, Mann & Company*  
60 State St., Boston, Mass.
- MANN, HORACE A., member (1937), with *Charles F. Rittenhouse & Company*  
1 Federal St., Boston, Mass.
- MANNERS, HAROLD T., member (1933), *Harold T. Manners*  
1124 Financial Center Bldg., San Francisco, Calif.
- MANNING, ANTHONY B., member (1937), with *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- MANN'S, EMMA, member (1925), secretary and treasurer, *John B. Geijsbeek and Company*, 404 Chamber of Commerce Bldg., Denver, Colo.
- MANSFIELD, ELIAS, associate (1925), *Elias Mansfield*  
1111 Board of Trade Bldg., Los Angeles, Calif.
- MANSLEY, ROBERT H., member (1910)  
Mayflower Ave., Massapequa Park, Long Island, N. Y.
- MANWARING, MORRIS BROOKS, member (1937), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- MAPES, LESTER D., member (1909), with *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- MARDER, LOUIS, member (1937), *Louis Marder*  
165 Broadway, New York, N. Y.
- MARE, ROBERT C., member (1930), partner, *Mare and Company*  
506 Olive St., St. Louis, Mo.
- MAREK, LADA, member (1927), *L. Marek*  
2113 East Ave., Berwyn, Ill.
- MARGOLIS, HARRY, member (1927), *Harry Margolis & Company*  
Wilbur Trust Bldg., Bethlehem, Pa.
- MARGULIES, WILLIAM, associate (1933), *William Margulies*  
11 Commerce St., Newark, N. J.
- MARK, DAVID L., associate (1922), partner, *Louis Sturz & Company*  
1501 Broadway, New York, N. Y.
- MARKEL, ARNOLD, member (1923), partner, *Arnold Markel & Company*  
2 Lafayette St., New York, N. Y.
- MARKEL, GIDEON H., member (1935), partner, *Thompson & Markel*  
1411 Walnut St., Philadelphia, Pa.
- MARKLAND, WALDO, member (1935), partner, *Daniel and Markland*  
526 Beacon Bldg., Tulsa, Okla.
- MARKOVITS, WILLIAM B., member (1934), *William B. Markovits & Staff*  
1 North St., Middletown, N. Y.
- MARKS, IRVING MORTIMER, member (1936), *I. M. Marks & Co.*  
1 E. 43rd St., New York, N. Y.
- MARKS, LEONARD, member (1925), partner, *Marks & Krauss*  
R. K. O. Bldg., Rockefeller Center, New York, N. Y.
- MARKWALTER, VICTOR, member (1923), *Victor Markwaller*  
1023 Southern Finance Bldg., Augusta, Ga.
- MARRIN, NEAL ROBERT, member (1934), with *W. O. Ligon & Company*  
716 W. T. Waggoner Bldg., Fort Worth, Texas
- MARSH, WILLIAM F., member (1925), partner, *Lybrand, Ross Bros. & Montgomery*, 1601 Union Bank Bldg., Pittsburgh, Pa.
- MARSHALL, FRANK G., associate (1935), with *R. G. Rankin & Co.*  
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*Alphabetical List of Members and Associates*

- MARSHALL, PERRY R. F., member (1925), comptroller, *Puritan Ice Co.*  
P. O. Box 1199, Santa Barbara, Calif.
- MARSHALL, WILLIAM DONALD, member (1936), *W. D. Marshall & Co.*  
Exchange Bldg., Memphis, Tenn.
- MARTIN, ANTONIO ARZUAGA, member (1935)  
Box 1139, San Juan, P. R.
- MARTIN, CHRIS M., member (1925)  
1706 W. 104th St., Chicago, Ill.
- MARTIN, CLARENCE A., associate (1937), with *Barrow, Wade, Guthrie & Co.*  
810 Oklahoma Bldg., Tulsa, Okla.
- MARTIN, E. C., member (1925), partner, *Seacat and Martin*  
616 Finance Bldg., Kansas City, Mo.
- MARTIN, FRANCIS C., associate (1928), accountant, *Sinclair Refining Co.*  
45 Nassau St., New York, N. Y.
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2101 Packard Bldg., Philadelphia, Pa.
- MARTIN, GLEN E., member (1934), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- MARTIN, JESSE W., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- MARTIN, JOHN C., member (1929), partner, *Keller, Kirschner & Martin*  
33 N. High St., Columbus, Ohio
- MARTIN, JOSEPH LOUIS, associate (1922), president, *Oil Exploration Company*  
405 Lexington Ave., New York, N. Y.
- MARTIN, JUSTIN M., associate (1936), with *Ernst & Ernst*  
1200 Exchange Bldg., Seattle, Wash.
- MARTIN, MAURICE A., member (1936), partner, *Wayne Kendrick & Company*  
Rust Bldg., Washington, D. C.
- MARTIN, OSCAR G., member (1928), with *Argo Oil Corporation*  
1104 First National Bank Bldg., Denver, Colo.
- MARTIN, OSCAR R., member (1930), partner, *Martin & Cole*  
515 First National Bank Bldg., Lincoln, Neb.
- MARTIN, ROBERT W., member (1916), partner, *Martin, Johnson & Co.*  
1708, 7 S. Dearborn St., Chicago, Ill.
- MARVIN, CHARLES L., member (1934), *Charles L. Marvin*  
246 State St., Schenectady, N. Y.
- MARVIN, HAROLD A., member (1911), partner, *Cooley & Marvin*  
140 Federal St., Boston, Mass.
- MARVIN, J. ARTHUR, member (1921), partner, *F. W. Lafrentz & Co.*  
100 Broadway, New York, N. Y.
- MASCH, SOL, associate (1925), partner, *Sol Masch & Company*  
60 E. 42nd St., New York, N. Y.
- MASCHEK, O. H., member (1934), partner, *Phelps, Maschek & Richardson*  
609 American National Bank Bldg., Beaumont, Texas
- MASON, ALLAN BURT, member (1927), with *Resettlement Administration*  
1410 H St., N. W., Washington, D. C.
- MASON, ROY S., associate (1924), with *The Fuller Brush Co.*  
Hartford, Conn.
- MASON, Wm. E., member (1922), *Wm. E. Mason*  
120 S. LaSalle St., Chicago, Ill.
- MASQUELETTE, F. G., member (1936), *F. G. Masquelette & Company*  
1621 Houston Cotton Exchange, Houston, Texas
- MASSON, John C., member (1936), auditor, *Public Service Commission of Maryland*, 1721 Munsey Bldg., Baltimore, Md.
- MASTERS, CHARLES E., member (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- MASTERS, J. E., member (1910)  
71 Monadnock Rd., Chestnut Hill, Mass.
- MATEER, RALPH FREDERICK, member (1936), partner, *Mateer, Burgeson & Packer*, 708 Second National Bldg., Warren, Ohio



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- MATHER, CHARLES E., member (1916), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- MATHER, C. RONALD, member (1929), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- MATHEWS, J. WOODROW, member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- MATHIESON, EDWIN, member (1934), *Edwin Mathieson*  
611 First National Bank Bldg., Great Falls, Mont.
- MATHIESON, JOHN K., member (1921), partner, *Mathieson, Aiken & Co.*  
Packard Bldg., Philadelphia, Pa.
- MATHIS, FORREST, member (1925), with *American Liberty Pipe Line Co.*  
902 First National Bank Bldg., Dallas, Texas
- MATLOCK, THOMAS L., member (1925), *T. L. Mallock*  
609 Security Bank Bldg., Greensboro, N. C.
- MATSON, JOSEPH R., member (1933), with *Beesley, Wood & Co.*  
609 First National Bank Bldg., Salt Lake City, Utah
- MATTERSDORF, LEO, member (1936), with *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- MATTESON, HAROLD JAMES, member (1926), with *James S. Matteson & Co.*  
902 Fidelity Bldg., Duluth, Minn.
- MATTESON, JAMES S., member (1911), partner, *James S. Matteson & Co.*  
902 Fidelity Bldg., Duluth, Minn.
- MATTHEWS, CHARLES, member (1921)  
204 Lincoln Ave., Brooklyn, N. Y.
- MATTHEWS, GEORGE H., member (1922), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- MATTHEWS, HOWARD BIERLY, member (1935), financial secretary, *The Oriental Institute, University of Chicago*, 1155 E. 58th St., Chicago, Ill.
- MATTHEWS, JAMES A., member (1925), *James A. Matthews & Company*  
Manhattan Bank Bldg., Memphis, Tenn.
- MATTHEWS, M. DEAN, member (1936), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- MATTHEWS, T. B., associate (1927), with *First National Company*  
St. Louis, Mo.
- MATTHEWS, WILLIAM A., member (1922)  
123 Eakins Rd., Munsey Park, Manhasset, Long Island, N. Y.
- MATINGLY, BENNETT D., associate (1920), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- MATTIS, RUDOLPH, member (1922), partner, *Joyce & Mattis*  
100 E. 42nd St., New York, N. Y.
- MATTISON, MAHLON WALLACE, member (1935), partner, *Mattison and Davey*  
707 S. Hill St., Los Angeles, Calif.
- MAXCY, CHARLES J., member (1916), *Charles J. Maxcy*  
1629 Columbia Rd., N. W., Washington, D. C.
- MAXFIELD, TERRELL BENJAMIN, member (1937), *T. B. Maxfield*  
219 Savings Bank Bldg., Ithaca, N. Y.
- MAXWELL, ARTHUR D., member (1937), instructor in accounting, *Wharton School of Commerce & Finance, University of Pennsylvania*, Philadelphia, Pa.
- MAXWELL, GEORGE A., member (1921), comptroller, *Manufacturers Finance Company*, Baltimore Trust Bldg., Baltimore, Md.
- MAY, GEORGE O., member (1902), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- MAY, IRVILLE AUGUSTUS, member (1923), *Irville A. May*  
241 Orange St., New Haven, Conn.
- MAYGINNES, ARTHUR H., member (1937), partner, *Bledsoe & Mayginnnes*  
909 R. T. Daniel Bldg., Tulsa, Okla.
- MAYHALL, WILLIAM FRANKLIN, member (1936), office manager, *The White House Department Store*, Little Plaza, El Paso, Texas
- MAYHEW, H. GRADY, associate (1925), with *McCammon, Morris & Pickens*  
Fair Bldg., Fort Worth, Texas

*Alphabetical List of Members and Associates*

- MAYHEW, WAYNE E., member (1934), partner, *Timpson, Mayhew & Brissman*, Broadway Bldg., Oakland, Calif.
- MAYNARD, GEORGE W., member (1930), *George W. Maynard*  
1441 Welton, Denver, Colo.
- MAYO, RALPH B., member (1916), partner, *Ralph B. Mayo & Co.*  
1200 Security Bldg., Denver, Colo.
- MAYTON, JAMES, member (1936), with *Smith, Dukes & Buckalew*  
316 First National Bank Bldg., Mobile, Ala.
- MAZUR, HERMAN F., member (1934), partner, *McGuire, Mazur & Company*  
624 Adams Bldg., Port Arthur, Texas
- MCADAM, WILLIAM, member (1914), partner, *William McAdam & Co.*  
461 Empire Bldg., Seattle, Wash.
- MCALEVEY, JOHN, member (1937), with *Leslie, Banks & Co.*  
21 West St., New York, N. Y.
- MCALLISTER, EARL ALSON, associate (1937), manager, *Hutchinson Co.*  
329-17th St., Oakland, Calif.
- MCALLISTER, EDWARD A., member (1914), *Edward A. McAllister*  
2 Rector St., New York, N. Y.
- MCALPINE, D. P., member (1931), partner, *Rankin & McAlpine*  
701 Mercantile Bank Bldg., Dallas, Texas
- MCANINCH, GEORGE D. E., associate (1937), secretary & treasurer, *Victor Manufacturing & Gasket Co.*, 5750 Roosevelt Rd., Chicago, Ill.
- MCARDLE, JOSEPH J., member (1921), partner, *McArdle & McArdle*  
42 Broadway, New York, N. Y.
- MARTHUR, ROBERT, member (1923), with *Scovell, Wellington & Co.*  
110 State St., Boston, Mass.
- MCBEAN, JAMES, JR., associate (1934), with *Patterson & Ridgway*  
74 Trinity Pl., New York, N. Y.
- MCBRIDE, JAMES R., member (1930), with *Price, Waterhouse & Co.*  
1602 Union Trust Bldg., Cleveland, Ohio
- MCCABE, JOHN F., member (1932), partner, *R. T. Lingley & Co.*  
1044, 120 Broadway, New York, N. Y.
- MCCADDEN, WALTER ADELBERT, associate (1937), tax accountant, *The International Nickel Company, Inc.*, 67 Wall St., New York, N. Y.
- MCCAFFREY, HENRY S., member (1926), *Henry S. McCaffrey*  
Land Title Bldg., Philadelphia, Pa.
- MCCALLUM, DOUGALL, member (1921), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- MCCALLUM, WILLIAM W., associate (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- MCCANN, GEORGE B., member (1936), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- MCCANN, W. WEBSTER, member (1925), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- MCCARROLL, A. P., member (1921), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- MCCARTAN, JOHN R., member (1933), *J. R. McCartan & Co.*  
Peoples Bank Bldg., Pittsburgh, Pa.
- MCCARTHY, GEORGE F., member (1922), *George F. McCarthy & Company*  
149 Broadway, New York, N. Y.
- MCCARTHY, J. F., associate (1923), controller, *United Aircraft Corporation*  
East Hartford, Conn.
- MCCARTHY, THOMAS J., member (1937), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- MCCARTY, MARVIN, member (1922), partner, *Middleton, McCarty & Co.*  
261 Sonna Bldg., Boise, Idaho
- MCCAULEY, EDWARD J., associate (1936)  
617 E. Otjen St., Milwaukee, Wis.
- MCCAW, ALEXANDER GEORGE, member (1922), *Alexander G. McCaw*  
170 Broadway, New York, N. Y.

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- McCLELLAND, DONALD MCKENZIE, member (1908), partner, *Price, Waterhouse & Co.*, Royal Bank Bldg., Toronto, Canada
- McCLENDON, CHARLES N., member (1932), *Charles N. McCleendon*  
8170 River Drive, Houston, Texas
- McCLURE, J. H., associate (1937)  
318 Liberty Bldg., Des Moines, Iowa
- McCLURE, ROBERT F., member (1923), treasurer, *McKinney Manufacturing Co.*, Metropolitan & Liverpool Sts., Pittsburgh, Pa.
- McCLURKEN, HOWARD W., member (1925), partner, *Morgan & Co.*  
1811 Packard Bldg., Philadelphia, Pa.
- McCLUSKEY, EDWARD P., member (1937), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- McCLUSKEY, HARRY C., member (1919), treasurer, *Kellogg Switchboard & Supply Co.*, 1066 W. Adams St., Chicago, Ill.
- McCOLLOUGH, DERRILL H., member (1926), *Todd-McCollough & Co.*  
204 Piedmont Bldg., Charlotte, N. C.
- McCONAHEY, JAMES M., member (1922), with *Barrow, Wade, Guhrrie & Co.*  
527 Henry Bldg., Seattle, Wash.
- McCONKIE, C. C., member (1923), *C. C. McConkie*  
418 Plain Dealer Bldg., Cleveland, Ohio
- McCONN, JOHN L., member (1936), partner, *Haskins & Sells*  
901 Cosden Bldg., Tulsa, Okla.
- McCONNELL, EDWIN E., associate (1922), assistant controller, *Norton Co.*  
1 New Bond St., Worcester, Mass.
- McCONNELL, HOWARD H., member (1936), partner, *McConnell & Breiden*  
704 Fidelity-Philadelphia Trust Bldg., Philadelphia, Pa.
- McCONNELL, LEON K., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- McCORMACK, E. F., member (1936), with *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.
- McCORMACK, THOMAS A., member (1927), *Thomas A. McCormack*  
735 N. Water St., Milwaukee, Wis.
- McCoy, J. ROBERT, JR., member (1933), with *Peat, Marwick, Mitchell & Co.*  
1020, 215 W. 7th St., Los Angeles, Calif.
- McCRILLIS, GEORGE CLARK, member (1936), *George C. McCrillis*  
257 Winthrop Rd., Eastwood Section, Syracuse, N. Y.
- McCUE, JOHN J., member (1935), partner, *Miller, Donaldson & Company*  
80 Broad St., New York, N. Y.
- McCULLOH, CHARLES S., member (1903), partner, *F. W. Lafrentz & Co.*  
100 Broadway, New York, N. Y.
- McCULLOUGH, JAMES W., member (1935), *J. W. McCullough Company*  
401 Union National Bank Bldg., Houston, Texas
- McCUNE, CHARLES E., member (1935), with *Peat, Marwick, Mitchell & Co.*  
229 Kennedy Bldg., Tulsa, Okla.
- McDAVID, JOHN E., member (1934), president, *National Bank of Commerce*  
Charleston, W. Va.
- McDEVITT, EDWARD J., JR., member (1920), with *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- McDONALD, JOHN ALEXANDER, associate (1917), treasurer, *Currier Lumber Co., Inc.*, 17507 Van Dyke, Detroit, Mich.
- McDONALD, JOHN V., member (1934), *John V. McDonald*  
726 Peyton Bldg., Spokane, Wash.
- McDOWELL, C. WHITFORD, member (1926), partner, *McGrath & McDowell*  
2300 Lincoln-Liberty Bldg., Philadelphia, Pa.
- McDUFFIE, ARCHIE V., member (1933), partner, *McDuffie, Stewart & Co.*  
216 Commercial National Bank Bldg., Little Rock, Ark.
- McEACHREN, JOHN W., member (1936), partner, *Ernst & Ernst*  
2000 Buhl Bldg., Detroit, Mich.
- McELROY, JOSEPH, member (1922), with *Barrow, Wade, Guhrrie & Co.*  
711 Santa Fe Bldg., Dallas, Texas

### *Alphabetical List of Members and Associates*

- McEWEN, HOWARD L., associate (1923), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- McGARRIGLE, J. CYRIL, member (1931), partner, *Mathieson, Aiken & Co.*  
Packard Bldg., Philadelphia, Pa.
- McGINLEY, JOHN B., member (1934), *John B. McGinley*  
Union Trust Bldg., Washington, D. C.
- McGINLEY, LEE, member (1926), partner, *Lawrence Scudder & Co.*  
Savings Bank Bldg., Marquette, Mich.
- McGIRL, JOHN J., member (1933), partner, *Acker & McGirl*  
205 E. 42nd St., New York, N. Y.
- McGLADREY, I. B., member (1927), *The I. B. McGladrey Company*  
1020 Merchants National Bank Bldg., Cedar Rapids, Iowa
- McGLONE, IRA T., member (1924), *Ira T. McGlone*  
413 Merchants National Bldg., Terre Haute, Ind.
- McGONIGLE, JAMES J., member (1924), partner, *Rush & McGonigle*  
1445 Oliver Bldg., Pittsburgh, Pa.
- McGOVERN, JOHN V., associate (1925), *John V. McGovern & Co.*  
6012 Cermak Rd., Chicago, Ill.
- McGRATH, GEORGE W., member (1936), with *Collins & Company*  
2144 Oliver Bldg., Pittsburgh, Pa.
- McGRATH, GEORGE W., member (1931), partner, *McGrath, Doyle & Phair*  
41 Maiden Lane, New York, N. Y.
- McGRATH, JOSEPH H., member (1937), partner, *McGrath & McDowell*  
2300 Lincoln-Liberty Bldg., Philadelphia, Pa.
- McGREGOR, JAMES P., member (1908), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- McGREGOR, W. D., member (1917), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- McGREW, RALPH WILLIAM, associate (1929), with *Main & Company*  
First National Bank Bldg., Pittsburgh, Pa.
- McGUINN, E. B., member (1916), partner, *Haskins & Sells*  
2020 Harris Trust Bldg., Chicago, Ill.
- McGUIRE, CLARENCE W., member (1924), *C. W. McGuire & Company*  
211 Congress St., Boston, Mass.
- McHUGH, EDWARD P., member (1923), with *Edwards and Company*  
Connecticut Ave., Norwalk, Conn.
- McINTOSH, GOULD, member (1921), *Gould McIntosh & Co.*  
14 Wall St., New York, N. Y.
- McINTOSH, HERBERT W., member (1923), with *Price, Waterhouse & Co.*  
1412 American Bank Bldg., Portland, Ore.
- McINTYRE, THOMAS MILLER, member (1925), partner, *McIntyre and Associates*,  
200 Harry Nichol Bldg., Nashville, Tenn.
- McISAAC, JOHN J., member (1936), with *Haskins & Sells*  
80 Federal St., Boston, Mass.
- McIVER, GEORGE W., JR., member (1928), with *Lybrand, Ross Bros. & Montgomery*,  
90 Broad St., New York, N. Y.
- McIVER, JOHN T., member (1920), *John T. McIver & Company*  
908 Liberty National Bank Bldg., Savannah, Ga.
- McIVER, RENWICK S., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- McKANE, DENTON, member (1934), chief accounting engineer, *Underwood Elliott Fisher Company, Inc.*,  
1 Park Ave., New York, N. Y.
- McKENNA, JAMES A., member (1905), *James A. McKenna*  
107 William St., New York, N. Y.
- McKENNEY, WILLIAM FOSTER, member (1937), with *Humphrey, Robinson & Company*,  
201 Columbia Bldg., Louisville, Ky.
- McKENZIE, A. DOUGLASS, member (1924), partner, *Horwath & Horwath*  
417 S. Hill St., Los Angeles, Calif.
- McKENZIE, HAROLD W., member (1935), partner, *Swanson, Ogilvie & McKenzie*,  
176 W. Adams St., Chicago, Ill.

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- McKEON, WINFIELD, member (1924), partner, *McKeon & Strong*  
12 E. 41st St., New York, N. Y.
- McKEWEN, JOHN L., member (1934), partner, *Irving & McKewen*  
Baltimore Trust Bldg., Baltimore, Md.
- McKIBBEN, O. L. KAY, associate (1937), supervisor of taxes, *West Penn Power Company*, 14 Wood St., Pittsburgh, Pa.
- McKIEVER, JOHN WOOD, associate (1936), with *Goodwin P. Graham*  
712 Metropolitan Bank Bldg., Washington, D. C.
- McKNIGHT, JAMES I., member (1926), with *M. O. Carter*  
890 Shrine Bldg., Memphis, Tenn.
- McLAREN, NORMAN, member (1896), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- McLAREN, NORMAL LOYALL, member (1922), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- McLAUGHLIN, L. B., member (1928), partner, *White, Bower & Prevo*  
209 S. LaSalle St., Chicago, Ill.
- McLAUGHLIN, STUART W., member (1935), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- McLEOD, THOMAS L., member (1925), with *Miller, Franklin, Basset & Company*  
183 E. Main St., Rochester, N. Y.
- McMAHON, FRANCIS M., member (1908), *Francis McMahan*  
6835 Harper Ave., Chicago, Ill.
- McMAHON, OLIVER R., member (1925), comptroller, *Radio-Keith-Orpheum Corp.*, 1270 Sixth Ave., New York, N. Y.
- McMANUS, FRANK J., member (1933), partner, *MacLeod & McManus*  
75 Federal St., Boston, Mass.
- McMANUS, J. Y., member (1935), *J. Y. McManus*  
950 Dierks Bldg., Kansas City, Mo.
- McMANUS, JOHN A., JR., member (1936), with *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- McMORRIS, B. F., member (1923), *B. F. McMorris*  
6750 Chamberlain Ave., St. Louis, Mo.
- McMULLEN, MALCOLM B., member (1936), partner, *Humphrey, Robinson & Company*, 201 Columbia Bldg., Louisville, Ky.
- McMURRY, KARL F., member (1922), partner, *McMurry, Smith & Company*  
1 S. Pinckney St., Madison, Wis.
- McNAB, JOHN C., member (1927), partner, *Kircaldie, Randall & McNab*  
26 Elm St., New Haven, Conn.
- McNAMARA, WILLIAM R., member (1932), with *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- McNICHOLS, GEORGE F., associate (1925), with *National Savings & Trust Co.*  
Washington, D. C.
- McNICHOLS, J. H., member (1929), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- McNULTY, JAMES P., member (1936), *James P. McNulty & Co.*  
507 American Bldg., Baltimore, Md.
- McPHEE, A. V., member (1929), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- McREE, JOHNSON, associate (1937), with *T. Coleman Andrews & Co.*  
409 Liberty Trust Bldg., Roanoke, Va.
- McSHEA, ROGER A., JR., associate (1924), with *Public Service Commission of the Commonwealth of Pennsylvania*, North Office Bldg., Harrisburg, Pa.
- MEAD, FREDERICK L., member (1924), partner, *Frederick L. Mead & Son*  
523 Cooper St., Camden, N. J.
- MEADE, ARTHUR CHEW, member (1931), *Arthur C. Meade*  
608 Union Trust Bldg., Baltimore, Md.
- MEADE, PHILIP NELSON, member (1928)  
144 W. 78th St., New York, N. Y.
- MEADEN, DOUGLAS S., member (1921), partner, *Meaden & Moore*  
1321 Citizens Bldg., Cleveland, Ohio

*Alphabetical List of Members and Associates*

- MEADOWS, PRENTICE L., member (1926), *Prentice L. Meadows*  
418 Red Rock Bldg., Atlanta, Ga.
- MECHEM, EVERETT J., member (1936), auditor, *Local Federal Savings & Loan Association of Oklahoma City*, 2828 N. W. 23rd St., Oklahoma City, Okla.
- MEDLOCK, ARTHUR, member (1916), with *Price, Waterhouse & Co.*  
1639 Gulf Bldg., Pittsburgh, Pa.
- MEDLOCK, JOHN, member (1909), partner, *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- MEHAN, R. I., member (1937), *R. I. Mehan*  
United States National Bank Bldg., Galveston, Texas
- MEIGHEN, REX, member (1937), partner, *Sweeny & Meighen*  
Tampa Gas Company Bldg., Tampa, Fla.
- MEIHOFFER, WALTER, member (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- MEINHARDT, HAROLD S., member (1920)  
52 Williams St., New York, N. Y.
- MELDRUM, GEORGE F., member (1916), *George F. Meldrum*  
403 Hilliard Bldg., Louisville, Ky.
- MELROSS, STANLEY DAVIES, member (1937), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- MELTZER, BERNIS J., member (1934), *B. J. Meltzer*  
Harmony Bldg., Cedar Rapids, Iowa
- MELVOIN, CHARLES, member (1926), partner, *Alischuler, Melvoyn and Glasser*  
1100, 110 S. Dearborn St., Chicago, Ill.
- MENDES, GEORGE A., member (1935), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- MENDES, HENRY E., member (1913), partner, *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- MENEFEE, JOHN THOMAS, member (1936), *John Thomas Menefee*  
1119 Volunteer Life Bldg., Chattanooga, Tenn.
- MENIKOFF, A. LEROY, associate (1934), *A. L. Menikoff*  
217 Broadway, New York, N. Y.
- MERKEL, CARL L., member (1922), *Carl L. Merkel*  
215 Euclid Ave., Cleveland, Ohio
- MERKLE, WILLIAM, member (1925), with *Lybrand, Ross Bros. & Montgomery*  
1715 Continental Illinois Bldg., Chicago, Ill.
- MERRILES, ALEXANDER H., member (1916), with *Jardine, Matheson & Co., Ltd.*, 27, The Bund, Shanghai, China
- MERRILL, HERBERT C., member (1915), proprietor, *Hotel Lookoff*  
Sugar Hill, N. H.
- MERS, WILLIAM H., member (1936), partner, *Mers & Bauer*  
Dixie Terminal Bldg., Cincinnati, Ohio
- MERZ, HERMAN, associate (1922), with *Auditor General's Department*  
Detroit, Mich.
- MESURAC, FRANK, member (1920), with *Haskins & Sells*  
22 E. 40th St., New York
- METZLER, FREDERICK S., member (1935), partner, *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- MEYER, ANTHONY G., associate (1930), with *Merrill, Lynch & Co.*  
40 Wall St., New York, N. Y.
- MEYER, FRED, associate (1936), *Fred Meyer*  
1180 Oak Grove Dr., Los Angeles, Calif.
- MEYER, HENRY F., member (1934), *Henry F. Meyer*  
P. O. Box 1311, Savannah, Ga.
- MEYER, HERMAN J., member (1925), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- MEYER, JOHN H., member (1933), *John H. Meyer*  
500 Fifth Ave., New York, N. Y.
- MEYER, LESLIE J., member (1933), partner, *C. B. Adams & Co.*  
411 N. 7th St., St. Louis, Mo.

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- MEYERSON, HYMAN, member (1936), partner, *Hyman Meyerson & Co.*  
3508 Woolworth Bldg., New York, N. Y.
- MIAZZA, LOUIS A., member (1937), partner, *W. O. Sharp & Co.*  
10 Jackson-State National Bank Bldg., Jackson, Miss.
- MICHAEL, HARRY HINES, JR., member (1936), with *Price, Waterhouse & Co.*  
1710 Packard Bldg., Philadelphia, Pa.
- MICHAELSON, BENEDICT S., member (1922), partner, *Michaelson & Kraft*  
1 Madison Ave., New York, N. Y.
- MICKELSON, JOHN F., member (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- MIDDLETON, GEORGE B., member (1927), partner, *Middleton, McCarty & Co.*  
261 Sonna Bldg., Boise, Idaho
- MILES, RAYMOND M., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- MILES, ROLAND G., associate (1922), *Roland G. Miles*  
Voruz Bldg., Baker, Oregon
- MILGROOM, NATHAN, member (1937), partner, *Nathan Milgroom & Co.*  
294 Washington St., Boston, Mass.
- MILLAR, EDWARD B., member (1916), with *United States Rubber Co.*  
1790 Broadway, New York, N. Y.
- MILLARD, LINDSEY JACK, associate (1937), examiner, *Securities & Exchange Commission*, Pennsylvania Ave., Washington, D. C.
- MILLEDGE, C. F., member (1934), *C. F. Milledge*  
415 Shell Bldg., Houston, Texas
- MILLER, BERTRAM, member (1933), partner, *W. O. Sharp & Co.*  
10 Jackson-State National Bank Bldg., Jackson, Miss.
- MILLER, CARL W., member (1924), with *The Audit Company of Cleveland*  
1004 Citizens Bldg., Cleveland, Ohio
- MILLER, CHARLES E., member (1925), partner, *A. C. Upleger & Co.*  
512 Service Mutual Bldg., Waco, Texas
- MILLER, CHARLES ROBERT, member (1934), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- MILLER, ELMER F., member (1936), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- MILLER, GEORGE MATTHEW, associate (1937), with *M. H. Barnes & Company*  
506 Liberty National Bank Bldg., Savannah, Ga.
- MILLER, HENRY J., member (1923), partner, *Caballero & Miller*  
1000 Maritime Bldg., New Orleans, La.
- MILLER, HERMAN A., member (1937), *Herman A. Miller*  
31 Exchange St., Rochester, N. Y.
- MILLER, HERMANN CLINTON, member (1925), professor of accounting, *Ohio State University*, Columbus, Ohio
- MILLER, HOMER L., member (1918), partner, *Lybrand, Ross Bros. & Montgomery*, 231 S. LaSalle St., Chicago, Ill.
- MILLER, J. R., member (1936), partner, *D. G. Sisterson & Company*  
First National Bank Bldg., Pittsburgh, Pa.
- MILLER, JAMES D., member (1930), partner, *W. F. Weiss & Co.*  
7 Dey St., New York, N. Y.
- MILLER, JOHN, member (1912), *John Miller*  
125 Broad St., Elizabeth, N. J.
- MILLER, JOHN EDMUNDS, member (1936), with *Lester M. Buckley*  
525 Stuart Bldg., Lincoln, Nebr.
- MILLER, JOHN MOORE, member (1928), partner, *Schwartz, Miller & Company*  
The Tootle Bldg., St. Joseph, Mo.
- MILLER, JOHN W., associate (1929), partner, *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- MILLER, LOUIS P., member (1926), *Louis P. Miller*  
2627 David Stott Bldg., Detroit, Mich.
- MILLER, RALPH C., member (1915), partner, *Miller, Bailey & Co.*  
932 Buhl Bldg., Detroit, Mich.

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- MILLER, ROBERT, member (1927), partner, *Humphrey, Robinson & Company*  
201 Columbia Bldg., Louisville, Ky.
- MILLER, ROBERT P. S., member (1922), *Robert P. S. Miller*  
700 Walnut St., Philadelphia, Pa.
- MILLER, WILLIAM B. M., member (1936), with *Comery, Davison & Jacobson*  
49 Westminster St., Providence, R. I.
- MILLETT, RICHARD M., member (1925), partner, *Millett, Fish & Dresser*  
1010 Fidelity Bldg., Portland, Maine
- MILLIGAN, CLAUDE KNIGHT, member (1929), partner, *Milligan & Burke*  
1310 Barnett National Bank Bldg., Jacksonville, Fla.
- MILLS, GAIL A., associate (1936), bursar, *Princeton University*  
Princeton, N. J.
- MILLS, HAROLD A., associate (1926), *H. A. Mills*  
1195 Philip Ave., Detroit, Mich.
- MILLS, HARRY B., member (1921), *Harry B. Mills and Company*  
3723 Wilshire Blvd., Los Angeles, Calif.
- MILLS, J. EMORY, member (1919), partner, *Mills & Ward*  
80 Broad St., New York, N. Y.
- MILLS, LESLIE, member (1936), partner, *O. F. Taylor & Co.*  
50 Broadway, New York, N. Y.
- MILLSAPS, JEFFERSON H., member (1922), assistant educational director, *International Accountants Society, Inc.*, 3411 S. Michigan Ave., Chicago, Ill.
- MILNE, DAVID L., member (1920), partner, *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- MILNER, GEORGE E., member (1936), partner, *McLaren, Goode & Co.*  
210 W. 7th St., Los Angeles, Calif.
- MILROY, IAN, member (1936), with *Price, Waterhouse & Co.*  
American Security Bldg., Washington, D.C.
- MILTON, WILLIAM F., member (1936), partner, *Penland, Purvis, Keller & Milton*, 1407 Security Bldg., Miami, Fla.
- MINER, E. J., member (1914), *E. J. Miner & Co.*  
637 Central Bldg., Seattle, Wash.
- MISCHLER, JAMES J., member (1936), controller, *The Hobart Mfg. Co.*  
Troy, Ohio
- MITCHELL, CYRIL W., associate (1935), with *Price, Waterhouse & Co.*  
1412 American Bank Bldg., Portland, Ore.
- MITCHELL, FRANCIS L., member (1917), *Francis L. Mitchell*  
92 Liberty St., New York, N. Y.
- MITCHELL, J. EWING, member (1933), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- MITCHELL, PERCY D., member (1920), with *Jordan & Jordan*  
465 Congress St., Portland, Maine
- MITCHELL, ROBERT A., associate (1936), with *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- MITCHELL, WALTER K., member (1915), partner, *F. W. Lafrentz & Co.*  
520 Union Bank Bldg., Los Angeles, Calif.
- MOBERLY, WILLIAM HILL, member (1927), with *Lunsford, Barnes & Co.*  
Wheeler, Kelly, Hagny Bldg., Wichita, Kansas
- MOCK, HAROLD A., member (1933), with *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- MOCK, J. ANSON, member (1936), with *Daniel and Markland*  
Beacon Bldg., Tulsa, Okla.
- MOEHRINGER, EDWARD J., member (1927), with *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- MOELLER, HENRY C., member (1922), partner, *Moeller, McPherrren & Judd*  
1124 Omaha National Bank Bldg., Omaha, Nebr.
- MOELLER, WILLIAM C., member (1924), with *The W. E. Long Company*  
155 N. Clark St., Chicago, Ill.
- MOELLER, William H., member (1937), with *J. D. Cloud & Co.*  
1104 Traction Bldg., Cincinnati, Ohio



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- MOERAN, EDWARD H., member (1917), partner, *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- MOFFETT, LAWRENCE R., member (1933), with *Chase & Gaunt*  
604 Rector Bldg., Little Rock, Ark.
- MOGENSEN, W. A., member (1934), with *Cord Corporation*  
105 W. Adams St., Chicago, Ill.
- MOHLE, T. W., member (1928), with *Lybrand, Ross Bros. & Montgomery*  
1101 Shell Bldg., Houston, Texas
- MOIR, THOMAS NIVEN, member (1927), with *Equitable Life Assurance Society*  
*of New York*, 395 Seventh Ave., New York, N. Y.
- MOISE, TODD L., member (1936), *T. L. Moise*  
714 Elyria Savings & Trust Bldg., Elyria, Ohio
- MOLITOR, FRANCIS H., member (1936), partner, *Sexton, Chabot & Molitor*  
1411 Fourth Avenue Bldg., Seattle, Wash.
- MOLL, ROBERT F., associate (1927), *Robert F. Moll & Co.*  
1070 Public Ledger Bldg., Philadelphia, Pa.
- MOLLERS, WALTER P., associate (1933), with *Rapid City Packing Co.*  
Rapid City, S. D.
- MONAHAN, JOHN J., member (1936), with *American South African Line, Inc.*  
26 Beaver St., New York, N. Y.
- MONDE, EMIL J., member (1935), partner, *Seward and Monde*  
205 Church St., New Haven, Conn.
- MONK, ARTHUR PAUL, member (1924), *Arthur P. Monk & Company*  
5 Beekman St., New York, N. Y.
- MONTENEGRO, M. A., member (1937), partner, *Hansbrough & Montenegro*  
811 Wallace S. Bldg., Tampa, Fla.
- MONTGOMERY, CLINTON H., member (1924), *Clinton H. Montgomery & Co.*  
1210 Waldheim Bldg., Kansas City, Mo.
- MONTGOMERY, JOHN, member (1922), *John Montgomery*  
110 State St., Boston, Mass.
- MONTGOMERY, JOHN R., member (1923), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- MONTGOMERY, ROBERT H., member (1902), partner, *Lybrand, Ross Bros. &*  
*Montgomery*, 1 E. 44th St., New York, N. Y.
- MOONAN, WILLIAM J. P., member (1917), partner, *Scovell, Wellington & Co.*  
404 Bulkley Bldg., Cleveland, Ohio
- MOONEY, WILLIAM PRINDLE, member (1936), assistant manager of credits,  
*Frick-Reid Supply Corporation*, 1315 Magnolia Bldg., Dallas, Texas
- MOORE, BASIL C., member (1936), partner, *Penland, Gray & Moore*  
Sanford Atlantic Bldg., Sanford, Fla.
- MOORE, C. CLAIRE, member (1930), partner, *Maihofer, Moore & DeLong*  
315 Hackley Union Bank Bldg., Muskegon, Mich.
- MOORE, CHARLES J., member (1937), *Charles J. Moore*  
City Hall, Biloxi, Miss.
- MOORE, EUGENE F., member (1937), with *Haskins & Sells*  
1405 Healey Bldg., Atlanta, Ga.
- MOORE, FRANCIS EDWARD, member (1933), with *Lybrand, Ross Bros. & Mont-*  
*gomery*, 80 Federal St., Boston, Mass.
- MOORE, GEORGE W., member (1926), *George W. Moore*  
627 Main St., Worcester, Mass.
- MOORE, HARRY W., member (1924), partner, *Thomas & Moore*  
215 W. 7th St., Los Angeles, Calif.
- MOORE, HENRY F., member (1916), partner, *Jarvis & Moore*  
809 Hoge Bldg., Seattle, Wash.
- MOORE, MYLES M., member (1936), auditor, *Libby, McNeill, Libby*  
U. S. Yards, Chicago, Ill.
- MOORE, ORLAND C., member (1934), *O. C. Moore*  
1418 Montana, El Paso, Texas
- MOORE, VERNON J., member (1936), partner, *Meaden and Moore*  
1321 Citizens Bldg., Cleveland, Ohio

*Alphabetical List of Members and Associates*

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Virginia Dare Arcade, Elizabeth City, N. C.
- MORAN, JOHN P., associate (1937)  
4054 Carpenter Ave., Bronx, N. Y.
- MOREHEAD, JENKINS T., member (1936), with *E. E. Parsons Company*  
Kennedy Bldg., Tulsa, Okla.
- MORET, LUCIEN J., member (1929), partner, *F. W. Lafrentz & Co.*  
1027 Whitney Bldg., New Orleans, La.
- MORETON, A. L., member (1926), partner, *Hails & Moreton*  
412 W. 6th St., Los Angeles, Calif.
- MOREY, LLOYD, member (1930), professor of accounting, *University of Illinois*  
257 Administration Bldg., Urbana, Ill.
- MORGAN, HARVEY HARWELL, associate (1926), partner, *J. W. Beasley & Co.*  
403 Guaranty Bank Bldg., Alexandria, La.
- MORGAN, L. IRWIN, member (1935), partner, *Fox & Morgan*  
711 Fourth National Bank Bldg., Wichita, Kan.
- MORGAN, MONROE, member (1935), partner, *Morgan & Ward*  
307 Rosenbaum Bldg., Meridian, Miss.
- MORGAN, WALTER L., member (1926), partner, *Morgan & Company*  
1811 Packard Bldg., Philadelphia, Pa.
- MORGAN, WALTER SYDNEY, member (1922), partner, *Morgan & Morgan*  
10 State St., Boston, Mass.
- MORGAN, WILLIAM C., member (1933), with *Lybrand, Ross Bros. & Montgomery*,  
80 Federal St., Boston, Mass.
- MORGANS, THOMAS J., JR., associate (1937), partner, *Mollers, Schollen & Morgans*,  
Citizens National Bank Bldg., Sioux Falls, S. D.
- MORONEY, RICHARD M., member (1922), partner, *Moroney & Donelan*  
25 Beaver St., New York, N. Y.
- MORRIS, A. WILLIAM, member (1924), partner, *Kinman & Morris*  
1431 Old National Bldg., Spokane, Wash.
- MORRIS, CHARLES E., member (1910), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- MORRIS, CLIFTON HOWINGTON, member (1929), partner, *McCannon, Morris & Pickens*,  
1205 Fair Bldg., Fort Worth, Texas
- MORRIS, KARL K., member (1920), partner, *Morris & Hausser*  
1975 Union Trust Bldg., Cleveland, Ohio
- MORRIS, MOE, member (1923), *Moe Morris*  
1270 Sixth Ave., New York, N. Y.
- MORRIS, MOSES P., associate (1924)  
2811 Fourth Ave., Huntington, W. Va.
- MORRISON, FRANCIS A., associate (1920), partner, *Morrison & Hanson*  
170 Broadway, New York, N. Y.
- MORRISON, FRED MILES, member (1936), *Fred M. Morrison*  
Lettunich Bldg., Watsonville, Calif.
- MORRISON, JOHN D., associate (1926), partner, *Morrison Audit Co.*  
Savings Bank Bldg., Marquette, Mich.
- MORRISON, PAUL L., member (1926), director of research, *Sheridan, Farwell & Morrison*,  
investment counsel, 8 S. Michigan Ave., Chicago, Ill.
- MORRISON, RUSSELL HOWARD, member (1927), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- MORRISON, WILLIAM, associate (1937), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- MORRISON, WILLIAM D., member (1924), *William D. Morrison*  
1229 First National Bank Bldg., Denver, Colo.
- MORRISON, WILLIAM F., associate (1926), *William F. Morrison*  
431 Republic Bldg., Seattle, Wash.
- MORROW, ROBERT CARTER, member (1910), with *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- MORSE, HAROLD S., member (1917), partner, *Scovell, Wellington & Co.*  
111 Broadway, New York, N. Y.

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- MORSE, PERLEY, member (1908), partner, *Perley Morse & Company*  
165 Broadway, New York, N. Y.
- MORTENSON, GUSTAVE O., member (1923), partner, *Puder & Puder*  
60 Park Pl., Newark, N. J.
- MORTON, ARTHUR F., member (1926), partner, *Arthur F. Morton & Co.*  
Girard Trust Bldg., Philadelphia, Pa.
- MORTON, D. WALTER, member (1922), partner, *Morton & Bennett*  
309 University Block, Syracuse, N. Y.
- MORTON, FRED W., member (1916), partner, *Morton & Morton*  
1401 Majestic Bldg., Detroit, Mich.
- MORTON, OLIVER H., associate (1922), partner, *Morton & Morton*  
1401 Majestic Bldg., Detroit, Mich.
- MORTON, ULYSSES A., member (1933), partner, *Morton & Gottenstrater*  
747 Hurt Bldg., Atlanta, Ga.
- MOSER, H. A., member (1912), *H. A. Moser*  
1201 Terminal Sales Bldg., Portland, Ore.
- MOSES, ISIDORE, member (1922), partner, *Rothman & Moses*  
11 E. 44th St., New York, N. Y.
- MOSHER, IRA, member (1915), treasurer, *American Optical Company*  
Southbridge, Mass.
- MOSS, ALBERT, member (1924), partner, *C. S. Cowan & Co.*  
1146 Henry Bldg., Seattle, Wash.
- MOSS, ALBERT A., member (1930), *Albert A. Moss*  
1524 Chestnut St., Philadelphia, Pa.
- MOSS, ALBERT G., member (1914), partner, *Lybrand, Ross Bros. & Montgomery*,  
1603 First National Bank Bldg., Dallas, Texas
- MOSS, OSCAR, member (1923), partner, *Oscar Moss & Company*  
510 W. 6th St., Los Angeles, Calif.
- MOSS, S. L., member (1936), *S. L. Moss*  
2034 Dime Bank Bldg., Detroit, Mich.
- MOTHERSHEAD, BOULDIN S., member (1928), partner, *Aikman, Griffin & Mothershead*,  
220 Commerce Bldg., Harrington, Texas
- MOTYKA, JOSEPH GEORGE, member (1928), *Joseph G. Motyka*  
801 Butternut St., N. W., Washington, D. C.
- MOULL, JOHN, member (1914), *John Moull*  
36 Hill St., Bloomfield, N. J.
- MOUNSEY, R. C., member (1920), *R. C. Mounsey*  
707 Securities Bldg., Seattle, Wash.
- MOUNTEER, CARLYLE E., member (1926), partner, *Mounteer, Wyllie & Co.*  
820 David Stott Bldg., Detroit, Mich.
- MOUNTEER, HAROLD G., member (1935), *H. G. Mounteer*  
8100 Jefferson Ave., E., Detroit, Mich.
- MOWLE, THOMAS FRANCIS, member (1937), with *Lybrand, Ross Bros. & Montgomery*,  
90 Broad St., New York, N. Y.
- MOXEY, EDWARD P., JR., member (1905), partner, *Edward P. Moxey & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- MOYER, AARON J., member (1916), *Aaron J. Moyer*  
100 North St., Pittsfield, Mass.
- MOYER, JOSEPH K., member (1936), *Joseph K. Moyer*  
1343 H Street, N. W., Washington, D. C.
- MOYER, MELBOURNE S., member (1906), with *Fulton Trust Company of New York*,  
149 Broadway, New York, N. Y.
- MOYER, ORLANDO C., member (1906), partner, *Orlando C. Moyer & Co.*  
201 Devonshire St., Boston, Mass.
- MUCKLOW, WALTER, member (1916), partner, *Milner & Mucklow*  
1663 Alton Rd., Miami Beach, Fla.
- MUEHLE, LOUIS J., member (1930), *Louis J. Muehle & Company*  
201 Securities Bldg., Des Moines, Iowa
- MUELLER, MAX OTTO, associate (1937), with *Oscar Moss & Company*  
510 W. 6th St., Los Angeles, Calif.

*Alphabetical List of Members and Associates*

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1710 Packard Bldg., Philadelphia, Pa.
- MULLEN, FRANCIS N., member (1928), *Francis N. Mullen*  
234 Keeney Theatre Bldg., Elmira, N. Y.
- MULLER, HERMAN E., member (1923), partner, *Milligan, Muller & Company*  
342 Madison Ave., New York, N. Y.
- MULLER, MARCUS A., member (1913), *Marcus A. Muller*  
250 E. 43rd St., New York, N. Y.
- MULLIGAN, EDWARD GILBERT, member (1924), partner, *Gonthier, Mulligan & Co.*, Insurance Exchange Bldg., Montreal, Canada
- MULVIHILL, JAMES J., associate (1924), comptroller, *May Stern & Company*  
914 Penn Ave., Pittsburgh, Pa.
- MUMAW, GEORGE THEODORE, member (1937), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- MUNCHALFEN, FLORENT JOSEPH, member (1924), *F. J. Munchalfen & Company*, 203 Elks Bldg., Joliet, Ill.
- MUND, FRED H., associate (1922), with *Farm Credit Administration of Berkeley*,  
Oakland, Calif.
- MUNRO, JAMES, member (1935), *James Munro*  
416 First National Bank Bldg., Boise, Idaho
- MUNROE, DAVID, member (1923), partner, *Alfred Rose & Co.*  
140 Cedar St., New York, N. Y.
- MUNSON, CLIFFORD R., associate (1925), *Clifford R. Munson*  
1100 Pioneer Bldg., St. Paul, Minn.
- MUR, CARL, member (1937), *Carl Mur*  
1476 Broadway, New York, N. Y.
- MURDOCH, ROBERT GRAY, member (1935), with *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- MURDOCK, ALFRED W., member (1934), with *Ernst & Ernst*  
E. 1312 First National Bank Bldg., St. Paul, Minn.
- MURDOCK, P. W., member (1928), *P. W. Murdock*  
1233, 105 W. Adams St., Chicago, Ill.
- MUREN, LEE J., member (1926), partner, *Muren & Company*  
1470 Arcade Bldg., St. Louis, Mo.
- MURNANE, EDWARD J., member (1925), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- MURPHEY, ROBERT J., member (1934), partner, *Murphey and Nash and Jones*  
501 Citizens Bldg., Decatur, Ill.
- MURPHY, ALEXANDER SEARIGHT, member (1930), *Alex. S. Murphy*  
420 Lexington Ave., New York, N. Y.
- MURPHY, A. THOMAS, associate (1936), partner, *J. R. Murphy-A. T. Murphy*  
2314 Shell Bldg., San Francisco, Calif.
- MURPHY, BARTHOLOMEW J., member (1925), partner, *Crosby and Murphy*  
507 Main St., Worcester, Mass.
- MURPHY, CHARLES B., associate (1936), *Charles B. Murphy*  
403 Perdido Bldg., New Orleans, La.
- MURPHY, FLAY L., member (1923), partner, *Chesnutt, Murphy and Poole*  
940, 208 S. LaSalle St., Chicago, Ill.
- MURPHY, HAROLD J., member (1929), manager, *Watson & White*  
149 Broadway, New York, N. Y.
- MURPHY, JOHN D., member (1934), *John D. Murphy*  
400 Maritime Bldg., New Orleans, La.
- MURPHY, MARY E., associate (1937)  
113 S. Johnson St., Iowa City, Iowa
- MURPHY, RAYMOND F., associate (1936), partner, *Stover, Butler, Murphy*  
City Bank Bldg., Syracuse, N. Y.
- MURPHY, VINCENT J., associate (1927), with *Welsh & Baird*  
917 Union Trust Bldg., Cleveland, Ohio
- MURRAY, CHARLES, member (1933), with *Peat, Marwick, Mitchell & Co.*  
1403 Merchants Bank Bldg., Indianapolis, Ind.

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- MURRAY, DANIEL ADRIAN, member (1935), with *Arthur Young & Co.*  
735 N. Water St., Milwaukee, Wis.
- MURRAY, ERNEST E., member (1916), *Ernest E. Murray*  
Northern Hotel Bldg., Billings, Mont.
- MURRAY, HOWARD E., member (1921), partner, *Chandler, Murray & Chilton*  
1810 The First-Central Tower, Akron, Ohio
- MURRAY, JESSE B., associate (1935), *Jesse B. Murray*  
203 Short Bldg., Carlsbad, N. M.
- MURRAY, WILLIAM RUSSELL, member (1928), partner, *George H. Kingsley & Company*, 500 Fifth Ave., New York, N. Y.
- MUSAUS, W. P., member (1913), partner, *W. P. Musaus & Co.*  
117 W. 9th St., Los Angeles, Calif.
- MUSCHETT, RALPH W., member (1932), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- MUSE, JOHN C., member (1933), partner, *Everett, Zane and Muse*  
Sanford, N. C.
- MUSGRAVE, WALTER ALEXANDER, member (1925), partner, *Touche, Niven & Co.*, 36 Pearl St., Hartford, Conn.
- MUTH, MERLIN ARTHUR, member (1936), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- MUZZY, CHARLES A., associate (1925), supervisor, *Sales Tax Division, State of California*, 609 State Bldg., Los Angeles, Calif.
- MYER, GEORGE W., JR., member (1912), *Geo. W. Myer, Jr.*  
31 Nassau St., New York, N. Y.
- MYER, RAYMOND P., member (1926), partner, *Kohler, Myer & Company*  
221 Sixth St., Racine, Wis.
- MYERS, CARL BURTON, member (1925), auditor and treasurer, *Iowa Electric Light & Power Co.*, Cedar Rapids, Iowa
- MYERS, L. CLIFFORD, member (1929), partner, *Davis and Myers*  
342 Pine St., Williamsport, Pa.
- MYLES, ALBERT EDMUND, member (1929), *Albert Edmund Myles*  
501 Hamilton Bldg., Wichita Falls, Texas
- MYRMEL, WILFRED A., associate (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- NACHBAR, DANIEL, member (1930), *Daniel Nachbar*  
521 Fifth Ave., New York, N. Y.
- NAGHEL, CHARLES EDWARD, associate (1928), *Charles E. Naghel*  
P. O. Box 1772, Juneau, Alaska
- NAIRN, J. L., member (1921), treasurer, *Rosenbaum Grain Corporation*  
332 S. LaSalle St., Chicago, Ill.
- NANCE, J. H., member (1921), *J. H. Nance*  
904 Burt Bldg., Dallas, Texas
- NARLIAN, C. A. H., member (1920), with *The Pacific Mutual Life Insurance Company of California*, 310 Pacific Mutual Bldg., Los Angeles, Calif.
- NASH, EVANS A., member (1922), vice-president, *Yellow Transit Co.*  
17½ S. Santa Fe, Oklahoma City, Okla.
- NASH, WILLIS A., member (1930), partner, *Murphey and Nash and Jones*  
501 Citizens Bldg., Decatur, Ill.
- NASMYTH, CHARLES J., member (1907)  
126 Liberty St., New York, N. Y.
- NAU, CARL H., member (1906)  
1220 E. 114th St., Cleveland, Ohio
- NAYLOR, CHARLES A., member (1937), *Charles A. Naylor*  
501 Philtower Bldg., Tulsa, Okla.
- NAYLOR, EDWIN J., member (1924), partner, *Edmonds & Naylor*  
33 W. 42nd St., New York, N. Y.
- NEEDHAM, HORACE R., member (1936), with *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.

*Alphabetical List of Members and Associates*

- NEILD, ARTHUR, associate (1933), with *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- NEILL, ALEXANDER B., member (1923), partner, *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- NEILL, C. W., member (1924), vice-president, *C. A. Dunham Company*  
450 E. Ohio St., Chicago, Ill.
- NEILSON, B. G., member (1922), vice-president, *Brooklyn Union Gas Co.*  
176 Remsen St., Brooklyn, N. Y.
- NEILSON, RALPH L., associate (1936), partner, *Lincoln G. Kelly & Company*  
608 Walker Bank Bldg., Salt Lake City, Utah
- NELSEN, EMIL M., member (1932)  
1124 New Post Office Bldg., St. Paul, Minn.
- NELSON, A. ROBERT, member (1933)  
7201 Ridge Ave., Brooklyn, N. Y.
- NELSON, ALBERT V., member (1924), partner, *Arne S. Hansen & Company*  
714 Insurance Bldg., Seattle, Wash.
- NELSON, EDWIN C., member (1934), partner, *Nelson & Ternquist*  
305 Holbrook Bldg., San Francisco, Calif.
- NELSON, FRANK C., member (1931), partner, *Lester Herrick and Herrick*  
403 Merchants Exchange Bldg., San Francisco, Calif.
- NELSON, FRANKLIN H., associate (1922), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- NELSON, GEORGE J., member (1933), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- NELSON, GILBERT, member (1918), partner, *Gilbert Nelson & Co.*  
332 S. Michigan Ave., Chicago, Ill.
- NELSON, HAROLD E., associate (1937), assistant manager of finance department,  
*General Timber Service, Inc.*  
2091 W. First National Bank Bldg., St. Paul, Minn.
- NELSON, H. T., member (1927), partner, *Nelson & Nelson*  
1318 First National Bank Bldg., Dallas, Texas
- NELSON, HARRY WILLIAM, member (1925), partner, *Hamma, Nelson and Hugins*,  
432 First National Bank Bldg., Denver, Colo.
- NELSON, J. R., member (1916), partner, *Nelson & Nelson*  
1318 First National Bank Bldg., Dallas, Texas
- NELSON, JOHN Royden, member (1936), with *Price, Waterhouse & Co.*  
962 Stuart Bldg., Seattle, Wash.
- NESS, HARRY, associate (1930), *Harry Ness*  
301 Manufacturers Association Bldg., York, Pa.
- NETTLES, HENRY EDWARD, member (1934), partner, *Mattison and Davey*  
1208 Santa Fe Bldg., Dallas, Texas
- NETTLESHIP, WILLIAM SCOTT, member (1937), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- NEUMAYER, J. M., member (1925), partner, *Haskins & Sells*  
Bank of Commerce Bldg., St. Louis, Mo.
- NEUMOYER, CHARLES WILLIAM, member (1931), *Chas. Wm. Neumoyer & Company*,  
206 Easton Trust Bldg., Easton, Pa.
- NEVIUS, ROGER K., member (1914), partner, *John Heins & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- NEWBERRY, LUCIAN L., associate (1937), field auditor, *Wisconsin Tax Commission*,  
Manitowoc, Wis.
- NEWMAN, JAMES J., member (1913), assistant to president, *B. F. Goodrich Co.*  
Akron, Ohio
- NEWMAN, MAURICE N., associate (1922), *Maurice N. Newman*  
219 W. 7th St., Los Angeles, Calif.
- NEWMAN, WILLIAM T., associate (1924), partner, *W. T. Newman and Company*  
Columbian Bldg., Topeka, Kan.
- NEWTON, CLARENCE S., member (1932), secretary, *Better Rosin Corp.*  
Butler, Ga.

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- NEWTON, TRUMAN, member (1934), with *E. S. Reinberger & Company*  
212 National Bldg., Pine Bluff, Ark.
- NEWTON, WILLIAM K., associate (1937), head of department of accounting,  
*University of Oklahoma*, Business Administration Bldg., Norman, Okla.
- NICHOLS, IRA C., member (1914), *Ira C. Nichols*  
217 Broadway, New York, N. Y.
- NICHOLS, W. JOE, member (1937), partner, *Nichols and Maloney*  
1127 Subway Terminal Bldg., Los Angeles, Calif.
- NICHOLSON, FRED T., member (1908), *Fred T. Nicholson*  
108 Water St., New York, N. Y.
- NICHOLSON, GEORGE M., associate (1926), *George M. Nicholson*  
504 Union Trust Bldg., Parkersburg, W. Va.
- NICHOLSON, HOWARD P., member (1933), *Howard P. Nicholson*  
410 Herald Bldg., Syracuse, N. Y.
- NICHOLSON, W. I., JR., member (1928), partner, *Frazer & Torbet*  
630 National Bank of Tulsa Bldg., Tulsa, Okla.
- NICKELS, O. EDWIN, member (1931), *O. Edwin Nickels*  
815 Fifteenth St., N. W., Washington, D. C.
- NICKLAS, C. AUBREY, member (1911), *C. Aubrey Nicklas*  
6 Church St., New York, N. Y.
- NICKSON, THEODORE B., associate (1937), comptroller, *Federal Housing Ad-  
ministration*, Vermont Avenue at K St., Washington, D. C.
- NIEDERWIESEN, RICHARD E., member (1921), *R. E. Niederwiesen Co.*  
141 Broadway, New York, N. Y.
- NIELSEN, LUDVIG C., member (1925), *Ludvig Corfitz Nielsen*  
701 National Bank Bldg., Battle Creek, Mich.
- NIEMELA, EMILE R., member (1930), partner, *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- NILES, OSCAR L., member (1922), partner, *Naramore and Niles*  
Lincoln-Alliance Bank Bldg., Rochester, N. Y.
- NISSLEY, WARREN W., member (1925), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- NISWONGER, C. ROLLIN, member (1936), partner, *Glos and Niswonger*  
Oxford, Ohio
- NIVEN, JOHN B., member (1904), partner, *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- NIXDORFF, FRANK B., member (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- NIXON, FRANCIS C., associate (1934), partner, *McDowell Company*  
310 Commercial Bldg., Moultrie, Ga.
- NOBLE, CLYDE M., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- NOBLE, LINDSLEY H., member (1936), accountant, *Tennessee Valley Authority*  
Knoxville, Tenn.
- NOHE, GEORGE L., member (1936), partner, *O. F. Taylor & Co.*  
50 Broadway, New York, N. Y.
- NOLAN, L. J., member (1905), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- NOLL, WILLIAM A., member (1926), *Wm. A. Noll*  
820 New York Life Bldg., Kansas City, Mo.
- NOONAN, DANIEL A., JR., member (1936), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- NOONE, JOHN, member (1914)  
7th Ave. and 50th St., New York, N. Y.
- NORRIS, ALBERT L., member (1931), partner, *Geoghegan & Norris*  
Happ Bldg., Macon, Ga.
- NORTH, ALEXANDER F., member (1935), comptroller, *Allen-Bradley Co.*  
1326 S. Second St., Milwaukee, Wis.
- NORTH, CHARLES C., member (1926), *Charles C. North*  
1005 De Siard St., Monroe, La.

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67 Broad St., New York, N. Y.
- NORTON, C. E., associate (1924), *C. E. Norton*  
516 E. Grand Ave., Ponca City, Okla.
- NORTON, LEWIS M., member (1923), partner, *Pogson, Peloubet & Co.*  
25 Broadway, New York, N. Y.
- NOTMAN, JAMES DONALD, associate (1930), with *Grant L. Bell*  
604 First National Bank Bldg., Scranton, Pa.
- NOVARO, FRANK LEO, member (1931), partner, *Finer-Novaro & Sheldon*  
865 Chapel St., New Haven, Conn.
- NOWELL, H. EDWIN, associate (1920), partner, *Robinson, Nowell & Company*  
601 Crocker Bldg., San Francisco, Calif.
- NOYES, CARLOS F., member (1914), comptroller, *The Baldwin Locomotive Works*  
Paschall Station, Philadelphia, Pa.
- NUGENT, JAMES E., associate (1924), partner, *Nugent & Haeussler*  
94 Broadway, Newburgh, N. Y.
- NUSSBAUM, WILLIAM H., member (1936), *William H. Nussbaum*  
423 Hackensack St., Carlstadt, N. J.
- NYE, G. LAWRIE, member (1931), *G. Lawrie Nye*  
New London, Conn.
- NYE, LESLIE CROFT, member (1929), with *Peat, Marwick, Mitchell & Co.*  
604 Santa Fe Bldg., Dallas, Texas
- OAKES, NEIL WATERS, member (1935), with *W. F. Robins*  
606 Bearinger Bldg., Saginaw, Mich.
- OAKY, FRANCIS, member (1910), comptroller, *New York Life Insurance Co.*  
51 Madison Ave., New York, N. Y.
- O'BRIEN, DANIEL J., associate (1926), president, *Commodore Perry Hotel and Willard Hotel Co.*, Commodore Perry Hotel, Toledo, Ohio
- O'BRIEN, JOHN J., member (1936), *John J. O'Brien & Company*  
809 Ritz Bldg., Tulsa, Okla.
- O'BRIEN, THOMAS J., JR., member (1935), *T. J. O'Brien, Jr., & Co.*  
609 Blum Bldg., Savannah, Ga.
- O'BRYAN, WILLIAM HOWARD, member (1933), partner, *Schiff & O'Bryan*  
1400 Ramsey Tower, Oklahoma City, Okla.
- O'BRYAN, WILLIAM I., member (1917), comptroller, *The Pharis Tire & Rubber Co.*, Newark, Ohio
- OCHIS, MICHAEL, associate (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- O'CONNELL, HAROLD A., member (1927), *Harold A. O'Connell*  
Columbian Bldg., Washington, D. C.
- O'CONNELL, J. H., member (1916), partner, *Haskins & Sells*  
1120 Bank of Commerce Bldg., St. Louis, Mo.
- O'CONNELL, ROBERT A., associate (1929), *Robert A. O'Connell*  
1224 Real Estate Trust Bldg., Philadelphia, Pa.
- O'CONNOR, JOSEPH THOMAS, member (1922), accountant, *Estate of Marshall Field*, 4313 Field Bldg., Chicago, Ill.
- O'CONNOR, RAYMOND A., member (1936), *R. A. O'Connor and Company*  
Trust Company Bldg., Niagara Falls, N. Y.
- O'DONNELL, WALTER J., member (1935), partner, *George A. Smith & Company*  
922 Slater Bldg., Worcester, Mass.
- O'DONOGHUE, C. J., member (1923), *C. J. O'Donoghue*  
90 Broad St., New York, N. Y.
- ODOR, E. FRANKLIN, member (1932), *E. Franklin Odor*  
1427 I St., N. W., Washington, D. C.
- OEHMANN, J. HENRY, associate (1925), *J. Henry Oehmann*  
338 Washington Bldg., Washington, D. C.
- OKUN, ISAAC E., member (1926), *Isaac E. Okun*  
2408, 250 W. 57th St., New York, N. Y.



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- OLDS, JACK W., associate (1935), *Jack W. Olds*  
709 N. E. Broadway, Portland, Ore.
- OLIVE, GEORGE S., member (1919), partner, *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- OLIVE, JAMES C., member (1926), partner, *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- OLIVER, BERNARD J., member (1930), assistant comptroller, *Connecticut State College*, Storrs, Conn.
- O'LOUGHLIN, H. MERRICK, member (1929), assistant secretary, *Estate of James McMillan*, 1344 Free Press Bldg., Detroit, Mich.
- OLSHEN, J. W., associate (1919), partner, *Robinson & Olshen*  
2313, 11 W. 42d St., New York, N. Y.
- OLSON, WILLIAM OTTO, associate (1925), partner, *William Olson & Co.*  
1180 E. 63rd St., Chicago, Ill.
- OLT, HERMAN J., associate (1935), secretary, *International Filter Co.*  
59 E. Van Buren St., Chicago, Ill.
- ONDRICK, CHARLES, member (1928), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- O'NEIL, GEORGE W., member (1930), partner, *Boyce, Hughes & Farrell*  
70 Pine St., New York, N. Y.
- O'NEILL, HENRY A., associate (1936), with *Goodwin P. Graham*  
712 Metropolitan Bank Bldg., Washington, D. C.
- O'NEILL, THOMAS M., member (1936), partner, *Magee, Liebman & O'Neill*  
1518 Walnut St., Philadelphia, Pa.
- OPPENHEIMER, HARRY L., member (1918), partner, *S. D. Leidesdorf & Co.*  
4115, 1 LaSalle Street Bldg., Chicago, Ill.
- O'REILLY, HUGH S., member (1927), chairman, department of accounting,  
*School of Business, Fordham University*, 233 Broadway, New York, N. Y.
- ORENGE, EDWARD, member (1923), *Edward Orange & Co.*  
Hudson Trust Bldg., Hoboken, N. J.
- ORNSTEIN, IRVING, member (1936), partner, *Ornstein, Rifkin & Co.*  
25 W. 44th St., New York, N. Y.
- ORTIZ, RAFAEL SANCHEZ, associate (1935), chief, division of examination &  
investigation of accounts, *Office of the Auditor of Puerto Rico*, Santurce, P. R.
- OSBORN, HILARY H., member (1932), partner, *Osborn & Duncan*  
407 American Trust Bldg., Nashville, Tenn.
- OSBORN, WILLIAM RAYMOND, member (1934), partner, *Osborn & Company*  
1412 William Oliver Bldg., Atlanta, Ga.
- OSBORNE, ERNEST LESLIE, member (1923), economist  
1847 Kalorama Rd., N. W., Washington, D. C.
- OSBORNE, PHILIP MARSHALL, member (1936), partner, *Harlan Johnson, Davis & Osborne*, 1001 Calvert Bldg., Baltimore, Md.
- O'SHAUGHNESSY, JAMES P., member (1936), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- OSTRANDER, RAYMOND F., associate (1937), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- OSTREICHER, J. P., member (1924), partner, *Kraus, Ostreicher & Co.*  
274 Madison Ave., New York, N. Y.
- OTIS, LAMAR JOSEPH, associate (1936), instructor in accounting, *Ohio University*  
P. O. Box 572, Athens, Ohio
- OTT, NELSON L., associate (1926), with *Lazard Freres*  
120 Broadway, New York, N. Y.
- OTTO, WALTER C., member (1935), comptroller, *The Wahl Company*  
1800 Roscoe St., Chicago, Ill.
- OVER, SPENCER HENRY, member (1932), partner, *Over, Ormiston & Company*  
836 Hospital Trust Bldg., Providence, R. I.
- OVERLOCK, JOSEPH LESLIE, member (1925), vice-president, *Continental Illinois National Bank & Trust Company of Chicago*, 231 S. LaSalle St., Chicago, Ill.
- OVSHAK, EDWARD JAMES, associate (1936), comptroller, *L. J. Mueller Furnace Co.*, 2005 W. Oklahoma Ave., Milwaukee, Wis.

*Alphabetical List of Members and Associates*

- OWEN, GEORGE ANTHONY, member (1936), with *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.
- OWENS, ESTHER, member (1933), with *Charles F. Rittenhouse & Company*  
1 Federal St., Boston, Mass.
- OWENS, HENRY S., member (1930), partner, *Henry Owens & Co.*  
1109 Barr Bldg., Washington, D. C.
- PACE, HOMER S., member (1908), president, *Pace Institute*  
225 Broadway, New York, N. Y.
- PACKMAN, CLARENCE E., member (1924), general auditor, *The Middle West Corp.*, 20 N. Wacker Drive, Chicago, Ill.
- PADON, JOSEPH ADRIAN, member (1932), partner, *Haskins & Sells*  
P. O. Box 2291, Tulsa, Okla.
- PAGE, FRED G., member (1936), partner, *Osborn & Duncan*  
407 American Trust Bldg., Nashville, Tenn.
- PAGE, FREDERICK PALMER, member (1913)  
35 Henley Road, Ipswich, England
- PAGE, P. S., member (1926), partner, *White, Page & Co.*  
P. O. Box 559, Manila, P. I.
- PAGEN, J. LAWRENCE, member (1921), vice-president, *Blyth & Co., Inc.*  
14 Wall St., New York, N. Y.
- PAHNKE, ELMER R., associate (1936), *Elmer R. Pahnke*  
329 N. Worth Ave., Elgin, Ill.
- PAINTER, HOWARD W., member (1927), *Howard W. Painter*  
912 Fletcher Trust Bldg., Indianapolis, Ind.
- PALEN, JENNIE M., member (1936), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- PALM, JOHN M., associate (1922), *John M. Palm*  
201 Woodside Bldg., Annex, Greenville, S. C.
- PALMER, ERNEST O., member (1922), with *Touche, Niven & Co.*  
10 S. LaSalle St., Chicago, Ill.
- PALMER, LESLIE E., member (1915), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- PANGBORN, WARREL S., member (1906), partner, *Pangborn & Pangborn*  
220 Broadway, New York, N. Y.
- PARFET, CLARENCE C., member (1935), partner, *Parfet & Martlew*  
512 Waggoner Bldg., Wichita Falls, Texas
- PARHAM, KENNON WEBSTER, member (1927), *Kennon W. Parham*  
707 Odd Fellows Bldg., Raleigh, N. C.
- PARK, JAMES, member (1905), partner, *Park, Potter & Co.*  
141 Broadway, New York, N. Y.
- PARK, JAMES C., member (1928), partner, *Park, Potter & Co.*  
141 Broadway, New York, N. Y.
- PARK, JOHN, member (1933), with *Peat, Marwick, Mitchell & Co.*  
410 Dime Savings Bank Bldg., Detroit, Mich.
- PARK, LEONARD, member (1923), with *Peat, Marwick, Mitchell & Co.*  
1452 Hanna Bldg., Cleveland, Ohio
- PARK, STANLEY W., member (1916), partner, *S. W. Park & Co.*  
31 Nassau St., New York, N. Y.
- PARKER, CHARLES PALMER, member (1928), treasurer, *The Axton-Fisher Tobacco Co.*, 1920 Maple St., Louisville, Ky.
- PARKER, CLARENCE G., member (1936), with *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- PARKER, CRESCENT A., member (1925), partner, *Parker, Davidson & Elsholz*  
3214 Book Tower, Detroit, Mich.
- PARKER, EVERETT B., member (1930), partner, *Parker, Bolon & Co.*  
A. I. U. Citadel, Columbus, Ohio
- PARRISH, J. A. D., member (1912), *J. A. D. Parrish*  
National Bank of Commerce Bldg., Norfolk, Va.

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- PARRY, J. CARLE, JR., member (1920), partner, *Wilson, Linvill & Parry*  
12 S. 12th St., Philadelphia, Pa.
- PARSHALL, W. RAYMOND, member (1936), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- PARSONS, ESCHOL E., member (1925), *E. E. Parsons & Company*  
834 Kennedy Bldg., Tulsa, Okla.
- PARSONS, FREDERICK S., member (1923), *Frederick S. Parsons*  
377 Broadway, New York, N. Y.
- PASLEY, ROBERT S., member (1917), partner, *Pasley & Conroy*  
67 Wall St., New York, N. Y.
- PASQUIER, CLAUDE M., member (1922), partner, *Colbert & Snider*  
1025 Slattery Bldg., Shreveport, La.
- PASSMORE, CHARLES, member (1925), partner, *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- PATON, WILLIAM A., member (1930), partner, *F. E. Ross & Company*  
State Savings Bank Bldg., Ann Arbor, Mich.
- PATRICK, DAVID J. W., member (1934), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- PATTARSON, DANIEL A. N., member (1933), *Daniel A. N. Pattarson*  
6434 Dante Ave., Chicago, Ill.
- PATTERSON, D. C., associate (1937), *D. C. Patterson Audit Company*  
1611 Ramsey Tower, Oklahoma City, Okla.
- PATTEN, MERRILL C., member (1928), with *Elliott, Davis & Co*  
1100 Woodside Bldg., Greenville, S. C.
- PATTERSON, H. S., member (1916), partner, *H. S. Patterson & H. R. Weile*  
690 Mills Bldg., San Francisco, Calif.
- PATTERSON, SAMUEL D., member (1905), *Samuel D. Patterson*  
1125 Grand Concourse, New York, N. Y.
- PATTERSON, WILLIAM D., member (1923)  
9 Pont St., Great Neck, L. I., N. Y.
- PATTINSON, I. GRAHAM, member (1918), partner, *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- PATTON, FREDERICK L., member (1933), with *Peat, Marwick, Mitchell & Co.*  
30 Federal St., Boston, Mass.
- PAVELKA, GEORGE WILLIAM FRANCIS, member (1936), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- PAXMAN, T. DELOS, member (1936), partner, *Wayne Kendrick & Company*  
21 Rust Bldg., Washington, D. C.
- PAYNE, JOHN B., member (1926), with *Agricultural Adjustment Administration*  
Washington, D. C.
- PEABODY, ALFRED D., associate (1936), *Alfred D. Peabody*  
434 First National Bank Bldg., Denver, Colo.
- PEABODY, GEORGE B., associate (1937), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- PEACOCK, DUNDAS, member (1936), auditor, *Elliott Company*  
Jeannette, Pa.
- PEARCE, FREDERICK L., associate (1925), junior partner, *Morris, Kix Miller & Barr*, attorneys, American Security Bldg., Washington, D. C.
- PEARCE, SAM E., member (1936), partner, *Pearce & Granata*  
139 N. Clark St., Chicago, Ill.
- PEARLBERG, HARRY, member (1925), *Harry Pearlberg*  
570 Seventh Ave., New York, N. Y.
- PEARSON, EDWIN L., member (1928), *Edwin L. Pearson*  
510 Essex Bldg., Minneapolis, Minn.
- PEARSON, FREDERICK GEORGE, member (1922), partner, *Young, Lambertson & Pearson*, 414 Castle & Cooke Bldg., Honolulu, T. H.
- PEARSON, OSCAR, member (1936), *Oscar Pearson*  
208 S. LaSalle St., Chicago, Ill.
- PEARSON, VALENTINE, member (1925), partner, *Pearson & Dwyer*  
1720, 111 W. Monroe St., Chicago, Ill.

*Alphabetical List of Members and Associates*

- PEASE, WILFRED CURTIS, member (1929), partner, *Pease and Sanford*  
500 Peoples Bank Bldg., Fort Wayne, Ind.
- PEAVEY, JAMES OAKLEY, associate (1925), auditor, *Social Security Board*  
Washington, D. C.
- PEAVY, WAYMON G., associate (1937), with *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- PEDIGO, DUNCAN E., member (1921), partner, *D. E. Pedigo & Co.*  
1065, 1 LaSalle Street Bldg., Chicago, Ill.
- PEDLEY, T. A., member (1914), *T. A. Pedley*  
840-17th St., Denver, Colo.
- PEDRIZETTI, VIRGIL J., member (1937), partner, *Grover & Grover*  
311 Sellwood Bldg., Duluth, Minn.
- PEERS, KESTER J., member (1923), *Kester J. Peers*  
294 Washington St., Boston, Mass.
- PEISCH, ARCHIE M., member (1926), partner, *Archie M. Peisch & Co.*  
Hanover, N. H.
- PEISCH, HERMAN C. J., member (1924), partner, *Herman C. J. Peisch*  
550 Baker Bldg., Minneapolis, Minn.
- PEKAR, FRANK J., member (1925)  
4331-45th St., Sunnyside, L. I., N. Y.
- PELEJ, JOSEPH, member (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- PELLATON, ROGER ALBERT, member (1936), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- PELOUBET, MAURICE E., member (1923), partner, *Pogson, Peloubet & Co.*  
25 Broadway, New York, N. Y.
- PELOUBET, SIDNEY W., member (1923), partner, *Pogson, Peloubet & Co.*  
25 Broadway, New York, N. Y.
- PEMBRIDGE, STANLEY, member (1924)  
The Towers, Yonkers, N. Y.
- PENDLETON, NEAL F., member (1935), with *New Orleans Bank for Cooperatives,*  
*Farm Credit Administration,* Hibernia Bank Bldg., New Orleans, La.
- PENLAND, JOE D., member (1935), *Joe D. Penland*  
P. O. Box 191, Knoxville, Tenn.
- PENN, ROBERT, associate (1932), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- PENNER, CARL, member (1914), partner, *Reilly, Penner & Benton*  
110 E. Wisconsin Ave., Milwaukee, Wis.
- PENNEY, LOUIS HUBBARD, associate (1924), partner, *Penny & Austin*  
235 Montgomery St., San Francisco, Calif.
- PENNINGTON, GEORGE A., member (1932), partner, *Seals & Pennington*  
1323 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- PENNY, EVERETT J., member (1934), with *Hurdman and Cranstoun*  
31 Mamaroneck Ave., White Plains, N. Y.
- PENNY, J. LEONARD, member (1930), partner, *Hall, Penny and Jackson*  
105 W. Adams St., Chicago, Ill.
- PENNYCOCK, THOMAS P., member (1923)  
272 Lincoln Pl., Brooklyn, N. Y.
- PEPER, JOHN L., associate (1937), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- PERCUS, PHILIP M., member (1937), *Philip M. Percus*  
565 Fifth Ave., New York, N. Y.
- PERKINS, LEE, member (1920), with *Thurston & Grider*  
303 Bassett Tower, El Paso, Texas
- PERKINS, PERCIVAL I., member (1935), *P. I. Perkins*  
37 W. Camelback Rd., Phoenix, Ariz.
- PERKINS, RALPH S., member (1917), partner, *Perkins, Wallis & Co.*  
1016, 131 State St., Boston, Mass.
- PERKINS, ROSS LAWRENCE, member (1937), *Ross L. Perkins*  
111 Sutter St., San Francisco, Calif.

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- PERLYSKY, LOUIS, member (1934), *Louis Perlysky & Company*  
983 Main St., Hartford, Conn.
- PERPER, GEORGE W., member (1937), partner, *George W. Perper & Company*  
11 W. 42nd St., New York, N. Y.
- PERRENOT, ORION MORGAN, member (1928), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- PERRIN, GEORGE E., member (1935), partner, *A. M. Pullen & Co.*  
North Carolina Bank Bldg., Greensboro, N. C.
- PERROTTI, P. LEO, member (1936), *P. Leo Perrotti*  
Oak Park Arms Hotel, Oak Park, Ill.
- PERRY, DONALD P., member (1923), partner, *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- PERRY, ROBERT HOY, member (1925), partner, *F. W. Lafrentz & Co. Bullock, Kellogg & Mitchell*, 1706 Broadway, Oakland, Calif.
- PERSINGER, R. L., member (1932), *R. L. Persinger & Company*  
P. O. Box 619, Covington, Va.
- PESMEN, WILLIAM, member (1929), *William Pesmen*  
1210 Commerce Bldg., Kansas City, Mo.
- PETER, DAVID B., member (1922)  
Redfeather Lakes, Colo.
- PETERHANS, LOUIS, member (1923), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- PETERING, LARRY G., associate (1936), partner, *Benedict & Miller*  
416 Liberty National Bank Bldg., Oklahoma City, Okla.
- PETERS, A. L., member (1914), *A. L. Peters*  
3620 A. I. U. Bldg., Columbus, Ohio
- PETERS, JOSEPH J., member (1935), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- PETERS, RALPH W., member (1924), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
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703 Market St., San Francisco, Calif.
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101 Park Ave., New York, N. Y.
- PETERSON, ANDREW, member (1936), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- PETERSON, FRED J., member (1930), partner, *Wolf and Company*  
1036 Des Moines Bldg., Des Moines, Iowa
- PETERSON, GEORGE W., member (1936), *George W. Peterson*  
111 W. Monroe St., Chicago, Ill.
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111 Fifth Ave., New York, N. Y.
- PETERSON, PARLEY E., member (1923), professor, *Utah State Agricultural College*, Logan, Utah
- PETERSON, QUENTIN E., associate (1937), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
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351 California St., San Francisco, Calif.
- PETERSON, WILLIAM, member (1937), with *D. E. Pedigo & Co.*  
1 LaSalle Street Bldg., Chicago, Ill.
- PETERSON, WILLIAM H., JR., member (1936), partner, *Hopkins and Company*  
14 Wall St., New York, N. Y.
- PETOT, JOHN S., SR., member (1931), *Waldman, Petot & Company*  
413 Marion E. Taylor Bldg., Louisville, Ky.
- PETTENGILL, PAUL W., member (1924), partner, *Paul Pettengill & Co.*  
333 N. Michigan Ave., Chicago, Ill.
- PETTIJOHN, CARL, member (1930), *Carl Pettijohn*  
221 N. Market St., Wichita, Kan.
- PETTY, GLENN O., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.

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26 Elm St., New Haven, Conn.
- PEYROUX, JOHN A., member (1933), partner, *J. K. Byrne & Co.*  
American Bank Bldg., New Orleans, La.
- PEYSER, MICHAEL, member (1925), partner, *Simonoff, Peyser & Citrin*  
11 W. 42nd St., New York, N. Y.
- PFLEEGER, FLOYD J., member (1927), *Floyd J. Pfleeger*  
Liberty Bank Bldg., Buffalo, N. Y.
- PFLUG, J. FRANK, member (1924), partner, *Haskins & Sells*  
614 Grand Avenue Temple, Kansas City, Mo.
- PFLUG, JOSEPH LYNN, member (1936), with *Haskins & Sells*  
1405 Healey Bldg., Atlanta, Ga.
- PFLUGHAUPT, FRED E., member (1937), partner, *Fred E. Pflughaupt & Company*  
525 Alamo National Bldg., San Antonio, Texas
- PHAGAN, KNOX B., member (1922), partner, *Phagan, Tillison & Tremble*  
25 W. 43rd St., New York, N. Y.
- PHAIR, NORMAN F., member (1933), partner, *McGrath, Doyle & Phair*  
41 Maiden Lane, New York, N. Y.
- PHELAN, JOHN B., member (1917), *John B. Phelan*  
528 Lonja Bldg., Havana, Cuba
- PHELPS, CHARLES R., member (1934), partner, *Phelps, Maschek and Richardson*,  
609 American National Bank Bldg., Beaumont, Texas
- PHELPS, EDWIN G., member (1933), with *Peat, Marwick, Mitchell & Co.*  
1820, 105 S. LaSalle St., Chicago, Ill.
- PHELPS, JULIAN O., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- PHENEY, E. T., associate (1924), *E. T. Phenev*  
2157 National Bank Bldg., Detroit, Mich.
- PHILBRICK, ARTHUR L., member (1917), treasurer, *The Congdon & Carpenter*  
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- PHILBRICK, HAZEN P., member (1914), partner, *Waldron H. Rand & Co.*  
101 Milk St., Boston, Mass.
- PHILIPS, HERBERT O., member (1923), with *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- PHILLIPPS, H. G., member (1908), vice-president, *Owens-Illinois Glass Co.*  
965 Wall St., Toledo, Ohio
- PHILLIPS, B. B., member (1936), with *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- PHILLIPS, J. A., member (1928), partner, *J. A. Phillips Company*  
Second National Bank Bldg., Houston, Texas
- PHILLIPS, JOSEPH E., member (1936), *Joseph E. Phillips*  
P. O. Box 2657, Fort Lauderdale, Fla.
- PHILLIPS, THOMAS J., associate (1936), comptroller and assistant treasurer  
*South Puerto Rico Sugar Co.*, Ensenada, P. R.
- PHILLIPSON, C. A., member (1937), partner, *Phillipson, Fontaine & McCurdy*  
735 N. Water St., Milwaukee, Wis.
- PHILP, WALTER J., member (1922), with *Collins, Barih & Company*  
120 Broadway, New York, N. Y.
- PHINNEY, ROBERT NASH, member (1916), *Robert Nash Phinney*  
30 Church St., New York, N. Y.
- PHIPPS, SAMUEL HOWARD, member (1930), *S. Howard Phipps*  
533 Title Bldg., Baltimore, Md.
- PICHETTI, CHARLES, member (1936), with *Arthur Young & Co.*  
1010 Fairfax Bldg., Kansas City, Mo.
- PICKENS, HATCHER A., member (1930), partner, *McCannon, Morris & Pickens*  
1205 Fair Bldg., Fort Worth, Texas
- PIEPENBRINK, WILLIAM J., member (1922), partner, *Piepenbrink & Kron*  
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- PIERCE, LAURENCE H., member (1928), with *Peat, Marwick, Mitchell & Co.*  
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- PILIÉ, LOUIS H., member (1924), partner, *Barton, Pilié & Seré*  
606 Carondelet Bldg., New Orleans, La.
- PINCUS, THEODORE, member (1937), partner, *Robert Siegel & Co.*  
29 Broadway, New York, N. Y.
- PINES, SIGMUND, member (1937), *Sigmund Pines*  
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- PINKERNELL, P. HENRY, member (1936), with *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- PINKERTON, PAUL W., member (1921), partner, *Haskins & Sells*  
2103 Farmers Bank Bldg., Pittsburgh, Pa.
- PINKHAM, FORREST W., associate (1934)  
25 Fairmount Ave., East Braintree, Mass.
- PITNER, FERDINAND MAX, member (1935), with *Deloitte, Plender, Griffiths & Co.*  
53 State St., Boston, Mass.
- PITT, EDWARD L., member (1935), with *Touche, Niven & Co.*  
1052 Hanna Bldg., Cleveland, Ohio
- PITTLUCK, CHARLES H., associate (1911), partner, *Pittluck & Pittluck*  
225 W. 34th St., New York, N. Y.
- PIXTON, MARVIN F., member (1930), with *Peat, Marwick, Mitchell & Co.*  
1315 First National Bank Bldg., Atlanta, Ga.
- PLANCHER, ABRAHAM, associate (1927), with *George M. Sachs*  
19 W. 44th St., New York, N. Y.
- PLANTHALER, GEORGE, associate (1933), land bank examiner, *Farm Credit Administration*, 802 Lewis Bldg., Portland, Ore.
- PLEDGER, JOHN E., associate (1935), internal revenue agent, *Bureau of Internal Revenue*, 401 Federal Bldg., Houston, Texas
- PLIMSOLL, HERBERT R., associate (1924), *Herbert R. Plimsoll*  
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- PODD, GEORGE OTTO, member (1935), junior partner, *Horwath & Horwath*  
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- PODOLAK, ARTHUR L., member (1927), *Arthur L. Podolak*  
2 N. Broadway, Aurora, Ill.
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723 Mills Bldg., El Paso, Texas
- POGSON, PERCY W., JR., member (1937), with *Pogson, Peloubet & Co.*  
723 Mills Bldg., El Paso, Texas
- POHLMAYER, WALTER S., member (1933), with *Peat, Marwick, Mitchell & Co.*  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- POIT, CHARLES H., associate (1935), with *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
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205 Granite Block, Watertown, S. D.
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1229 First National Bank Bldg., Denver, Colo.
- POLLARD, WAYNE E., member (1933), *Wayne E. Pollard*  
608 Rockford National Bank Bldg., Rockford, Ill.
- POLLAY, IRVING, member (1925), with *National Household Distributors, Inc.*  
725 W. Wells St., Milwaukee, Wis.
- POLLAY, JOSEPH M., associate (1925), with *National Household Distributors, Inc.*, 725 W. Wells St., Milwaukee, Wis.

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786 Broad St., Newark, N. J.
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203 N. Wabash Ave., Chicago, Ill.
- PONDER, H. R., associate (1936), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- POOLE, ARTHUR BENSELL, associate (1925)  
4627, 30 Rockefeller Plaza, New York, N. Y.
- POOLE, GEORGE R., member (1925), *George R. Poole*  
102 W. Hargett St., Raleigh, N. C.
- POP, SAMUEL, member (1937), *Samuel Pop*  
6253 Hollywood Blvd., Los Angeles, Calif.
- POPE, ROY L., associate (1936), *Roy L. Pope*  
P. O. Box 1804, San Antonio, Texas
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- PORTER, G. HARVEY, member (1922), *G. Harvey Porter*  
1308 Lexington Bldg., Baltimore, Md.
- PORTER, ULWIN D., associate (1935), with *Price, Waterhouse & Co.*  
1320, 506 Olive St., St. Louis, Mo.
- PORTERFIELD, AUSTIN ROY, member (1933), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- PORTMAN, ELMER WILLIAM, member (1931), comptroller, *Continental Baking Corp.*, 630 Fifth Ave., New York, N. Y.
- PORTNER, MORRIS, member (1936), *Morris Portner*  
12 Broad St., Red Bank, N. J.
- POST, HAROLD HASKELL, member (1928)  
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- POTTER, CHARLES C., member (1925), partner, *Potter, Pribble & Jones*  
417 First National Bank Bldg., Orlando, Fla.
- POTTER, JOHN CLARKSON, member (1935), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- POTTER, MAURICE, member (1925), *Maurice Potter*  
10 State St., Boston, Mass.
- POWELL, ALVIN M., member (1937), partner, *Alvin M. Powell & Co.*  
50 Church St., New York, N. Y.
- POWELL, AUBREY F., member (1933), with *William Arnold & Co.*  
3518, 105 W. Adams St., Chicago, Ill.
- POWELL, C. E., member (1934), partner, *Taylor, Powell & Wilson*  
Bright Bldg., Greenwood, Miss.
- POWELL, EDWARD JOHN, member (1924), *Edward J. Powell*  
601 Central Exchange Bldg., Kansas City, Mo.
- POWELL, WELDON, member (1936), partner, *Haskins & Sells*  
1003 Pacific Mutual Bldg., Los Angeles, Calif.
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56 Broad St., Charleston, S. C.
- PRANKARD, HARRY I., member (1935), with *Arthur Andersen & Co.*  
50 Congress St., Boston, Mass.
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40 Stockton Ave., Southern Hills, Dayton, Ohio
- PRATS, FELIPE CASANOVA, member (1929), *Felipe Casanova Prats*  
6 San Jose St., San Juan, P. R.
- PRATT, JACOB COGGIN, JR., associate (1935), with *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
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719-15th St., N. W., Washington, D. C.
- PREINREICH, GABRIEL A. D., member (1928), *Gabriel A. D. Preinreich*  
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- PRENTICE, THOMAS W., member (1922), *Thomas W. Prentice*  
Ponca City, Okla.
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606 Plymouth Bldg., Minneapolis, Minn.
- PRESTRUD, CARL GUNNAR, associate (1935), county auditor, *King County*  
212 County-City Bldg., Seattle, Wash.
- PREVILLE, MAURICE S., member (1936), partner, *David Berdon & Co.*  
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- PRIAULX, C. NICHOLAS, member (1932), partner, *Rhyne, Priaulx & Bearsto*  
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- PRICE, HAROLD ROBERT, associate (1937), with *Price, Waterhouse & Co.*  
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- PRICE, SAMUEL W., member (1935), with *Mathieson, Aitken & Co.*  
1818 Packard Bldg., Philadelphia, Pa.
- PRIDE, EDWIN LESLIE, member (1907), partner, *Edwin L. Pride and Co.*  
40 Central St., Boston, Mass.
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40 Central St., Boston, Mass.
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- PRITCHARD, ROBERT T., member (1935), *Robert T. Pritchard*  
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513 Merchants National Bank Bldg., Mobile, Ala.
- PROCASCO, CHARLES E., member (1922), *Charles E. Procasco*  
Union Trust Bldg., Harrisburg, Pa.
- PROCTER, PERCY LIONEL, member (1937), *P. L. Procter*  
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21 West St., New York, N. Y.
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- RANDAU, EMIL G., member (1936), with *Haskins & Sells*  
622 N. Water St., Milwaukee, Wis.
- RANKIN, R. G., member (1919), partner, *R. G. Rankin & Co.*  
1 Cedar St., New York, N. Y.
- RANKIN, WILLIAM HENRY, member (1922), *Rankin Audit Company*  
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1710 Packard Bldg., Philadelphia, Pa.
- RAWLINGS, A. LEE, member (1914), partner, *A. Lee Rawlings & Company*  
333 Law Bldg., Norfolk, Va.
- RAWLINGS, JOHN HUTCHINS, member (1926), *Jno. H. Rawlings*  
483 Shrine Bldg., Memphis, Tenn.
- RAWLINSON, C. E., member (1926), with *Price, Waterhouse & Co.*  
1412 American Bank Bldg., Portland, Ore.
- RAWN, LESTER D., associate (1937), internal revenue agent, *Bureau of Internal Revenue, United States Treasury*, 220 Federal Bldg., Duluth, Minn.
- RAYNOR, JOHN L., member (1935), with *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- RAYSON, ENNES CHARLES, associate (1922), *Ennes Charles Rayson*  
88 S. Main St., Pittsford, New York
- REA, FRANK, member (1930), *Frank Rea*  
64 Hamilton St., Paterson, N. J.
- REA, GEORGE, member (1920), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- REAM, LESTER FIRMAN, member (1936), partner, *Bemis, Ream & Brekke*  
229 Insurance Exchange Bldg., Des Moines, Iowa
- REAMY, ROBERT L., member (1933), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- REBSAMEN, RAYMOND H., member (1927), *Raymond H. Rebsamen*  
Rector Bldg., Little Rock, Ark.
- RECHT, JOSEPH, member (1937), *Joseph Recht*  
1457 Broadway, New York, N. Y.
- RECKITT, ERNEST, member (1896), *Ernest Reckitt*  
3900 Board of Trade Bldg., Chicago, Ill.
- REDEKER, ALLEN, member (1925), partner, *Allen Redeker & Co.*  
814 University Bldg., Denver, Colo.
- REDFERN, EDWARD K., member (1923), *Edward K. Redfern*  
1905 First National Bank Bldg., Pittsburgh, Pa.

### *Alphabetical List of Members and Associates*

- REDFORD, JOHN BEVERLY, member (1924), *J. Beverly Redford*  
 201 Trust Bldg., Durham, N. C.
- REDMAN, ORRIN A., member (1916), *Orrin A. Redman Company*  
 310 S. Michigan Ave., Chicago, Ill.
- REED, HAROLD H., member (1933), with *Peat, Marwick, Mitchell & Co.*  
 918 Federal Commerce Trust Bldg., St. Louis, Mo.
- REED, J. W., member (1925), with *Barrow, Wade, Guihrie & Co.*  
 832 First National Bldg., Oklahoma City, Okla.
- REEDY, THOMAS J., member (1920), partner, *Ashman, Reedy & Currier*  
 105 S. LaSalle St., Chicago, Ill.
- REES, JAMES HAROLD, associate (1936), partner, *Spicer & Rees*  
 National Press Bldg., Washington, D. C.
- REEVE, ARCHIE FREDERICK, member (1921), partner, *Reeve, Brown and Atkins*  
 90 Broad St., New York, N. Y.
- REEVE, LEONARD STEWART, associate (1932), *L. S. Reeve*  
 200 Bush St., San Francisco, Calif.
- REEVES, BERTRAM F., member (1922), partner, *Reeves, Wood & Osiler*  
 Templeton Bldg., Salt Lake City, Utah
- REGAN, MAURICE S., associate (1924), auditor, *United States Treasury Department*,  
 17 Battery Pl., New York, N. Y.
- REGARDIE, BENJAMIN, associate (1936), *Benjamin REGARDIE*  
 719 15th St., N. W., Washington, D. C.
- REID, WILLIAM ROBERT, member (1937), with *Lybrand, Ross Bros. & Montgomery*,  
 90 Broad St., New York, N. Y.
- REIGHARD, JOHN J., associate (1922), associate professor of accountancy,  
*University of Minnesota*, Minneapolis, Minn.
- REIK, RAYMOND C., member (1916), partner, *Haskins & Sells*  
 22 E. 40th St., New York, N. Y.
- REINBERGER, EDGAR S., member (1932), partner, *E. S. Reinberger & Co.*  
 P. O. Box 795, Pine Bluff, Ark.
- REINBERGER, MANNIE J., member (1934), partner, *E. S. Reinberger & Co.*  
 P. O. Box 795, Pine Bluff, Ark.
- REINHARD, L. F., member (1924), *L. F. Reinhard*  
 205 Hutton Bldg., Spokane, Wash.
- REINHARDT, C. E., member (1925), *C. E. Reinhardt*  
 2015 Union Central Bldg., Cincinnati, Ohio
- REINHARDT, CHARLES T., associate (1936), partner, *Grundy, Dunnell & Reinhardt*,  
 2037 Dime Bank Bldg., Detroit, Mich.
- REINKING, H. M., member (1937), *H. M. Reinking*  
 904 Old-First Bank Bldg., Fort Wayne, Ind.
- REITER, AMBROSE M., member (1933), with *Arthur Andersen & Co.*  
 135 S. LaSalle St., Chicago, Ill.
- REMER, CLARENCE FULTON, member (1926), with *Hurdman and Cranstoun*  
 350 Madison Ave., New York, N. Y.
- REMMELE, FERDINAND C., member (1927), *Ferdinand C. Remmele*  
 11 Rice Bldg., Natick, Mass.
- RENNIE, A. DONALD, member (1936), *A. Donald Rennie*  
 1514 Mercantile Trust Bldg., Baltimore, Md.
- RENNIE, JAMES A., member (1929), partner, *A. M. Pullen & Company*  
 1105 State-Planters Bldg., Richmond, Va.
- RENO, EDWIN S., member (1924), with *Price, Waterhouse & Co.*  
 1639 Gulf Bldg., Pittsburgh, Pa.
- RENSHAW, HAROLD B., associate (1935), accountant, *National Lead Company*  
 973 John St., Seattle, Wash.
- REQUA, S. ERWIN, member (1921), *S. Erwin Requa*  
 120 Broadway, New York, N. Y.
- RESPES, JAMES L., member (1914), partner, *Respass & Respass*  
 805 First National Bank Bldg., Atlanta, Ga.
- RESPES, THOMAS S., member (1924), partner, *Respass & Respass*  
 805 First National Bank Bldg., Atlanta, Ga.

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- RETZLAFF, HERBERT, associate (1936), with *Whitfield, Stratford & Co.*  
1045 Pacific Bldg., Portland, Ore.
- REVELL, ELWOOD B., member (1916), *Elwood B. Revell & Co.*  
305 Real Estate Trust Bldg., Philadelphia, Pa.
- REX, GEORGE MARTIN, member (1922), *George Martin Rex*  
1041 Hospital Trust Bldg., Providence, R. I.
- REYDEL, CHARLES A., member (1925), *Charles A. Reydel*  
1720, 116 John St., New York, N. Y.
- REYNOLDS, ERNEST D., member (1932), *Ernest D. Reynolds*  
Box 58, International State Bank Bldg., Raton, N. M.
- REYNOLDS, EUGENE C., member (1926), partner, *Reynolds, Bone, Griesbeck & Hinderer*, Union Planters Bank Bldg., Memphis, Tenn.
- REYNOLDS, WARD B., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- RHODES, BENJAMIN C., member (1933), *Benjamin C. Rhodes*  
10 Second St., Troy, N. Y.
- RHODES, RICHARD A., member (1924), assistant treasurer, *Burnham and Morrill Co.*, 45 Water St., Portland, Maine
- RHYNE, WILLIAM C., member (1915), partner, *Rhyme, Priaux & Bearsto*  
233 Broadway, New York, N. Y.
- RICE, CARL LYMAN, member (1927), *Carl Lyman Rice*  
922 Kennedy Bldg., Tulsa, Okla.
- RICE, DUNCAN, member (1926), partner, *Lawrence Scudder & Co.*  
1207 American National Bank Bldg., Kalamazoo, Mich.
- RICE, HARRY MILNER, member (1921), partner, *F. W. Lafrentz & Co.*  
100 Broadway, New York, N. Y.
- RICE, J. LEE, member (1914)  
Phillipsburg, Mont.
- RICE, L. G., member (1925), partner, *Rice, Stanley & Co.*  
2404 Union Central Bldg., Cincinnati, Ohio
- RICHARD, LESLIE J., member (1927), *L. J. Richard & Co.*  
P. O. Box 1023, Mobile, Ala.
- RICHARDS, GWYNNE GARDNER, member (1935), with *Murphy, Lanier & Quinn*  
1733, 231 S. LaSalle St., Chicago, Ill.
- RICHARDS, PAUL J., member (1920), partner, *Richards & Ganly*  
69 Dey St., New York, N. Y.
- RICHARDSON, EDWARD, member (1914), partner, *Richardson, Jackson & Company*, 1422 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- RICHARDSON, CLARENCE H., associate (1935), with *Price, Waterhouse & Co.*  
1716 Rand Bldg., Buffalo, N. Y.
- RICHARDSON, JAMES H., member (1933), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- RICHARDSON, JOHN Y., member (1909), *John Y. Richardson*  
325 Failing Bldg., Portland, Ore.
- RICHARDSON, MARK E., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- RICHARDSON, N. O., member (1934), partner, *Phelps, Maschek & Richardson*  
609 American National Bank Bldg., Beaumont, Texas
- RICHARDSON, ROBERT K., member (1935), partner, *Richardson & Richardson*  
31 Union Sq., New York, N. Y.
- RICHARDSON, S. N., member (1935), with *A. Lee Rawlings & Company*  
333 Law Bldg., Norfolk, Va.
- RICHARDSON, STANLEY, member (1937), *Stanley Richardson*  
Loring Bldg., Riverside, Calif.
- RICHARDSON, WILBER T., member (1922), *Wilber T. Richardson*  
1805 Ardmore Blvd., Wilkinsburg, Pa.
- RICHARDSON, WILSON GAINES, member (1932), partner, *Richardson & Richardson*, 31 Union Sq., New York, N. Y.
- RICHMOND, JOHN P., member (1935), *John P. Richmond & Company*  
551 Fifth Ave., New York, N. Y.

*Alphabetical List of Members and Associates*

- RICHTER, O. G., member (1921), partner, *Richter & Co.*  
820 Farmers Bank Bldg., Pittsburgh, Pa.
- RICKBEIL, RAYMOND EARL, member (1930), *Raymond E. Rickbeil*  
611 Ridgely Farmers Bldg., Springfield, Ill.
- RICKER, JOHN LOUIS, member (1924), partner, *Ricker, Oeschger & Co.*  
1007 Franklin Trust Bldg., Philadelphia, Pa.
- RIDDIFORD, THEODORE K., associate (1936), with *Arthur Andersen & Co.*  
925 Shell Bldg., Houston, Texas
- RIDGES, ROBERT P., associate (1937), assistant to the treasurer, *Alexander Smith & Sons Carpet Co.*,  
Yonkers, N. Y.
- RIDGWAY, JAMES LAWRENCE, member (1916), partner, *Patterson & Ridgway*  
74 Trinity Pl., New York, N. Y.
- RIDGWAY, PAUL FRANKLIN, member (1935), with *M. O. Carter*  
Shrine Bldg., P. O. Box 163, Memphis, Tenn.
- RIEDEL, CHARLES M., member (1922), *Charles M. Riedell & Co.*  
30 Broad St., New York, N. Y.
- RIEG, GEORGE S., member (1935), partner, *George S. Rieg*  
1 N. LaSalle St., Chicago, Ill.
- RIFKIN, LOUIS A., member (1936), partner, *Ornstein, Rifkin Co.*  
25 W. 44th St., New York, N. Y.
- RIGBY, A. G. P., member (1924), with *Sharp, Milne & Co.*  
107 William St., New York, N. Y.
- RIGBY, RICHARD N., associate (1937), assistant treasurer, *Gillette Safety Razor Co.*,  
15 W. 1st St., Boston, Mass.
- RIGGIN, CECIL W., associate (1932), partner, *Oliver P. Cobb & Co.*  
205 Peabody Hotel Bldg., Memphis, Tenn.
- RIGGINS, RUSSELL M., member (1924), comptroller, *Phillips Petroleum Company*,  
Bartlesville, Okla.
- RIGHTER, PRICE G., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- RILEY, BERNARD CONRAD, member (1922), with *Cooley & Marvin*  
140 Federal St., Boston, Mass.
- RINDFLEISCH, JAMES H., member (1925), partner, *Leach, Rindfleisch & Scott*  
506 State-Planters Bank Bldg., Richmond, Va.
- RING, R. WARNER, member (1935), partner, *Ring & Mahony*  
1007 Biscayne Bldg., Miami, Fla.
- RINGO, CHARLES RANDOLPH, member (1934), agent, *Bureau of Internal Revenue*  
555 Federal Bldg., Detroit, Mich.
- RINGOLD, WILLIAM H., member (1935), with *Temple, Brissman & Co.*  
107 Kellogg Blvd., E., St. Paul, Minn.
- RIORDON, ROBERT BARTON, member (1936), partner, *Baumann, Finney & Co.*  
208 S. LaSalle St., Chicago, Ill.
- RIQUELMY, H. C., member (1930), partner, *Mattison and Davey*  
1409 Second National Bank Bldg., Houston, Texas
- RISELING, ROBERT F., member (1926), with *Peat, Marwick, Mitchell & Co.*  
1020 A. G. Bartlett Bldg., Los Angeles, Calif.
- RISHEBERGER, J. HERBERT, associate (1937), vice-president, *M. H. Sherman Company & Affiliates*,  
5939 Rugby Ave., Huntington Park, Calif.
- RISHEL, DAVID HENRY, member (1936), *David H. Rishel*  
317 Otis Bldg., Philadelphia, Pa.
- RISK, RICHARD T., member (1934), auditor, *Laclede Christy Clay Products Company*,  
Ambassador Bldg., St. Louis, Mo.
- RISLEY, ARTHUR LEROY, member (1912), *Arthur L. Risley & Co.*  
110 State St., Boston, Mass.
- RISSE, EARL T., member (1933), partner, *Gordin, Risser and Co.*  
607 Commonwealth Bldg., Allentown, Pa.
- RISSINGER, ROBERT HUTCHISON, member (1926), partner, *Griffith & Co.*  
1401 Girard Trust Bldg., Philadelphia, Pa.
- RITCHIE, ALFRED A., member (1914), partner, *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.

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- RITCHIE, RALPH GARDNER, associate (1927), *Ralph Gardner Ritchie*  
639 S. Spring St., Los Angeles, Calif.
- RITSON, JOSEPH A., member (1924)  
111-37 Martel Pl., Forest Hills, L. I., N. Y.
- RITTENHOUSE, CHARLES F., member (1916), partner, *Charles F. Rittenhouse & Company*, 1 Federal St., Boston, Mass.
- RITTER, F. T., associate (1920), *F. T. Ritter*  
607 Jergins Trust Bldg., Long Beach, Calif.
- RITTLER, EDW. S., member (1921), partner, *Moses, Ritter & Dienes*  
532 Audubon Bldg., New Orleans, La.
- RITZLER, ERWIN C., member (1928), partner, *Reilly, Penner & Benion*  
110 E. Wisconsin Ave., Milwaukee, Wis.
- RIVES, HAROLD, member (1936), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- ROBB, ROBERT W., member (1922), with *Allen R. Smart & Co.*  
111 W. Monroe St., Chicago, Ill.
- ROBBERT, WILLIAM H., member (1926), *William H. Robbert*  
720 Carondelet Bldg., New Orleans, La.
- ROBBINS, IRA B., member (1924), partner, *Rossmoore & Robbins*  
551 Fifth Ave., New York, N. Y.
- ROBBINS, JOHN W., member (1936), with *Johnson & North*, counsellors at law  
10 Post Office Sq., Boston, Mass.
- ROBERTS, C. CULLEN, member (1904)  
34 Girard Ave., Hartford, Conn.
- ROBERTS, FRANCIS R., member (1912), partner, *Francis R. Roberts & Co.*  
301 S. Michigan Ave., Chicago, Ill.
- ROBERTS, HAROLD S., member (1929), *Harold S. Roberts*  
Woodward Bldg., Washington, D. C.
- ROBERTS, HARRY H., member (1935), partner, *A. C. Upleger & Co.*  
509 Service Mutual Bldg., Waco, Texas
- ROBERTS, HARRY W., member (1935), *Harry W. Roberts*  
545 Telegraph Rd., Pontiac, Mich.
- ROBERTS, JOHN W., member (1920), assistant comptroller, *International Telephone & Telegraph Corporation*, 67 Broad St., New York, N. Y.
- ROBERTS, ROBERT F., associate (1932), *Robert F. Roberts*  
P. O. Box 331, Beaumont, Texas
- ROBERTS, R. M., member (1923), partner, *Roberts & Sears*  
737 Guardian Bldg., Cleveland, Ohio
- ROBERTS, SETH L., member (1914)  
Hotel Leamington, Oakland, Calif.
- ROBERTSON, H. V., member (1912), *H. V. Robertson & Company*  
914 Oliver-Eagle Bldg., Amarillo, Texas
- ROBIN, BENJAMIN, associate (1925), *Benjamin Robin*  
111 W. Washington St., Chicago, Ill.
- ROBINS, BARNEY, member (1924), manager, *The Corporation Audit Co.*  
55 Rust Bldg., Washington, D. C.
- ROBINS, WILLIAM FRANCIS, member (1922), *William F. Robins*  
Bearinger Bldg., Saginaw, Mich.
- ROBINSON, A. PORTER, member (1909), partner, *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- ROBINSON, CECIL G., member (1912), partner, *C. G. Robinson & Co.*  
905 American Bank Bldg., New Orleans, La.
- ROBINSON, EMIL D., member (1936), comptroller, *George E. Belcher Company*  
4 Capen St., Stoughton, Mass.
- ROBINSON, GOLDSBOROUGH, member (1933), *Goldsborough Robinson*  
481 Starks Bldg., Louisville, Ky.
- ROBINSON, JEREMIAH W., member (1922), *Jeremiah W. Robinson*  
First National Bank Bldg., Boise, Idaho
- ROBINSON, REUBEN R., associate (1923), partner, *Reuben R. Robinson & Co.*  
295 Madison Ave., New York, N. Y.

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- ROBINSON, WALTER H., member (1922), with *Weil, Satterlee, Blakely & Green*,  
attorneys, 837 Munsey Bldg., Washington, D. C.
- ROCK, HAROLD S., member (1937), *H. S. Rock & Co.*  
523 Metropolitan Bank Bldg., Minneapolis, Minn.
- ROCKEY, CHARLES S., member (1921), partner, *Charles S. Rockey & Co.*  
1200 Bankers Securities Bldg., Philadelphia, Pa.
- RODDEWIG, DICK, associate (1937), comptroller, *Lawrence Stern and Company*,  
*Incorporated*, 231 S. LaSalle St., Chicago, Ill.
- RODEN, ERNEST A., member (1915), partner, *Roden & Weiss*  
915 Fourth National Bank Bldg., Cincinnati, Ohio
- RODERICK, ALBERT LEE, member (1937), *Albert L. Roderick*  
111 W. Monroe St., Chicago, Ill.
- RODGERS, FRANK G., member (1919), partner, *F. G. Rodgers & Company*  
Alamo National Bldg., San Antonio, Texas
- RODGERS, ROSS CHARLES, member (1936), with *Lybrand, Ross Bros. & Mont-*  
*gomery*, 1603 First National Bank Bldg., Dallas, Texas
- RODOLPH, ROLLIN P., associate (1925), partner, *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- ROE, CLARENCE E., member (1935), partner, *Strand & Roe*  
1010 Foshay Tower, Minneapolis, Minn.
- ROEDER, LEOPOLD, member (1934), with *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.
- ROEHSNER, GEORGE H., member (1934), partner, *C. A. Edwards & Co.*  
304 First National Bank Bldg., Tampa, Fla.
- ROESER, HENRY, JR., member (1930), *Henry Roeser, Jr.*  
314 Title & Trust Bldg., Ocean City, N. J.
- ROGERS, ARTHUR C., member (1934), partner, *Rogers and Bailey*  
402 Title & Trust Bldg., Phoenix, Ariz.
- ROGERS, CLYDE H., member (1936), with *Ernst & Ernst*  
1200 Exchange Bldg., Seattle, Wash.
- ROGERS, JOEL ACKER, member (1926), *Joel Acker Rogers*  
1703 Tower Bldg., P. O. Box 3581, W. Jackson Station, Jackson, Miss.
- ROGERS, JOHN P., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- ROGERS, LAWRENCE H., associate (1937), auditor, *Richfield Oil Corporation of*  
*New York*, 19 W. 50th St., New York, N. Y.
- ROGERS, PERCY R., member (1936), with *Robertson, Furman & Murphy*  
1409 L St., N. W., Washington, D. C.
- ROGERS, ROBERT B., member (1921), with *Elliott, Davis & Co.*  
Chamber of Commerce Bldg., Boston, Mass.
- ROGERS, T. W., member (1925), *T. W. Rogers*  
1524 Chestnut St., Philadelphia, Pa.
- ROGERS, WILLIAM H. S., member (1933), with *McKinsey, Wellington & Co.*  
75 Federal St., Boston, Mass.
- ROHE, WALTER H., member (1934), partner, *Walton, Joplin, Langer & Co.*  
231 S. LaSalle St., Chicago, Ill.
- ROHNE, CHESTER S., associate (1925), *Chester S. Rohne*  
First Trust Bldg., Pasadena, Calif.
- ROHRBACH, JOHN F. D., member (1915), partner, *J. Lee Nicholson & Company*  
Woolworth Bldg., New York, N. Y.
- ROHRBACH, WILLIAM W., member (1937), with *J. Lee Nicholson & Company*  
Woolworth Bldg., New York, N. Y.
- ROHWERDER, FREDERICK C., member (1923), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- ROLLS-WARRINGTON, C. W., member (1920), partner, *J. Valden & Co.*  
117 Liberty St., New York, N. Y.
- ROLNIK, MAX, member (1923), partner, *Leslie, Banks & Co.*  
21 West St., New York, N. Y.
- ROM, ROY GEO., associate (1925), secretary, *The Robert Rom Co.*  
1037 W. St. Paul Ave., Milwaukee, Wis.



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- ROOT, MORRIS J., member (1921), *Morris J. Root*  
610 Lafayette Bldg., Philadelphia, Pa.
- ROQUEMORE, O. G., member (1923), with *L. E. Cahill & Company*  
914 World Bldg., Tulsa, Okla.
- ROREM, C. RUFUS, associate (1937), director, *Committee on Hospital Service,*  
*American Hospital Association*, 18 E. Division St., Chicago, Ill.
- RORRISON, JAMES W., member (1927), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- ROSANE, CLARENCE B. E., member (1920), treasurer, *The Calco Chemical Co.,*  
*Inc.*, P. O. Box G, Bound Brook, N. J.
- ROSCHER, CHRISTOPHER L., member (1932), partner, *W. C. Heaton and Com-*  
*pany*, 25 W. 45th St., New York, N. Y.
- ROSE, HERBERT BOWN, associate (1927), with *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- ROSE, JAMES, associate (1925), *James Rose*  
611 Auburn Ave., Buffalo, N. Y.
- ROSE, JAMES LINDSAY, member (1937), with *Ernst & Ernst*  
728 Illinois Bldg., Indianapolis, Ind.
- ROSE, WILLIAM HENRY, member (1936), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- ROSENBERG, LEON, member (1937), partner, *Leon Rosenberg & Co.*  
11 W. 42nd St., New York, N. Y.
- ROSENBLOOM, GEO. L., member (1937), partner, *Laventhol & Krekstein*  
1528 Walnut St., Philadelphia, Pa.
- ROSENBLUM, CHARLES S., member (1929), partner, *Robert Siegel & Co.*  
29 Broadway, New York, N. Y.
- ROSENBLUM, MIRIAM, associate (1937), income tax auditor, *New York State*  
*Tax Commission, Income Tax Bureau*, Albany, N. Y.
- ROSENKAMPPF, ARTHUR H., member (1924), professor of accounting, *New*  
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- ROSENTHAL, ARNOLD B., member (1930), *Arnold B. Rosenthal*  
5 Elm Row, New Brunswick, N. J.
- ROSENTHAL, JOSEPH, member (1924), partner, *Feinberg & Jacobs*  
1440 Broadway, New York, N. Y.
- ROSENTHALER, MARX P., member (1922), partner, *Rosenhaler, Shekell & Co.*  
2263 National Bank Bldg., Detroit, Mich.
- ROSOFF, LOUIS H., member (1930), *L. H. Rosoff & Co.*  
120 Wall St., New York, N. Y.
- ROSS, ELMER W., member (1933), with *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- ROSS, F. E., member (1925), with *Ernst & Ernst*  
2000 Buhl Bldg., Detroit, Mich.
- ROSS, HAMILTON M., member (1915), *Hamilton M. Ross*  
743 Main Ave., Passaic, N. J.
- ROSS, I. ARNOLD, member (1936), *I. Arnold Ross*  
233 Broadway, New York, N. Y.
- ROSS, KENNETH D., member (1922), partner, *Stein & Roe*  
135 S. LaSalle St., Chicago, Ill.
- ROSS, NATHAN F., member (1936), with *Lehman Bros.*  
1 William St., New York, N. Y.
- ROSS, T. EDWARD, member (1905), partner, *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- ROSS, WILLIAM F. G., member (1921), partner, *Peat, Marwick, Mitchell & Co.*  
105 S. LaSalle St., Chicago, Ill.
- ROSSETTER, GEORGE W., member (1913), partner, *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
- ROSSI, FRANK P., member (1937), with *Corning Glass Works*  
Corning, N. Y.
- ROSSLOW, ALWIN F., associate (1936), with *Ernst & Ernst*  
506, 485 California St., San Francisco, Calif.

*Alphabetical List of Members and Associates*

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1642 Land Title Bldg., Philadelphia, Pa.
- ROSSMOORE, EMERSON E., member (1923), partner, *Rossmoore & Robbins*  
551 Fifth Ave., New York, N. Y.
- ROSTET, W. W., member (1936), with *Arthur Young & Co.*  
Philtower Bldg., Tulsa, Okla.
- ROTH, JOHN S., associate (1925), consulting accountant, *Travelers Insurance*  
*Co.*, Hartford, Conn.
- ROTH, JONAS, member (1937), *Jonas Roth & Co.*  
205 W. 34th St., New York, N. Y.
- ROTHMAN, EMANUEL, member (1923), partner, *Rothman & Rothman*  
719 Union Bank Bldg., Los Angeles, Calif.
- ROTHMAN, MOSES H., member (1922), partner, *Rothman & Moses*  
11 E. 44th St., New York, N. Y.
- ROTHWELL, PERCY, member (1922), partner, *Hadfield, Rothwell, Soule & Coates*  
750 Main St., Hartford, Conn.
- ROTZEL, C. L., member (1914), partner, *Frame & Imus*  
632 McKnight Bldg., Minneapolis, Minn.
- ROUNDY, ORIN OTIS, member (1936), partner, *Roundy & Gulick*  
Raymond-Commerce Bldg., Newark, N. J.
- ROUNTREE, GEORGE V., member (1921), *George V. Rountree & Co.*  
208 S. LaSalle St., Chicago, Ill.
- ROUSE, EDWARD KENNETH, member (1935), partner, *Henry S. Owens & Co.*  
1109 Barr Bldg., Washington, D. C.
- ROUSE, ROBERT B., member (1922), partner, *Rouse & Farry*  
805 Mercantile Library Bldg., Cincinnati, Ohio
- ROUSH, HOYT LEON, associate (1935), secretary and treasurer, *H. Channon*  
*Company*, 133 N. Wacker Dr., Chicago, Ill.
- ROVIRA, EDWIN J., member (1922), partner, *C. G. Robinson & Co.*  
905 American Bank Bldg., New Orleans, La.
- ROWBOTHAM, GEOFFREY G., member (1932), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- ROWLAND, ALFRED J., member (1922), partner, *Rowland, Thomas & Co.*  
Masonic Temple, Miles City, Mont.
- ROWLAND, CHARLES J., member (1927), *Charles J. Rowland & Co.*  
2 Leitzell Bldg., State College, Pa.
- ROWLAND, WILLIAM C., member (1915), partner, *Audii Co. of Michigan*  
Union Guardian Bldg., Detroit, Mich.
- ROWSOM, FRANCIS H., member (1925), treasurer, *Thomas G. Plant Corp.*  
121 Bickford St., Boston, Mass.
- RUCKER, ROBERT HAMILTON, member (1901), *Robert Hamilton Rucker*  
27 W. 67th St., New York, N. Y.
- RUDD, GEORGE HARVEY, member (1929), *George H. Rudd*  
716 Broadway Arcade Bldg., Los Angeles, Calif.
- RUDO, MAX, member (1922), partner, *Eagen & Rudo*  
315 American Bldg., Baltimore, Md.
- RUDOLPH, CHARLES D., member (1936), *Charles D. Rudolph & Co.*  
1314 Lincoln-Liberty Bldg., Philadelphia, Pa.
- RUMBLE, ALBERT H., member (1936), comptroller, *Remington Rand, Inc.*  
465 Washington St., Buffalo, N. Y.
- RUNSER, JAMES A., member (1935), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- RUPLE, H., member (1906), *H. Ruple*  
Bronson, Mich.
- RUPP, CHARLES P., associate (1920), *Charles P. Rupp*  
1736 Franklin St., Oakland, Calif.
- RUPP, ROSCOE F., member (1935)  
225 Main St., Yuma, Ariz.
- RUPP, THEODORE E., member (1934), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.

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- RUSH, HUGH M., member (1922), partner, *Mattison and Davey*  
612 Kennedy Bldg., Tulsa, Okla.
- RUSH, WILFRED D., member (1924), partner, *Rush & McGonigle*  
1445 Oliver Bldg., Pittsburgh, Pa.
- RUSSELL, DONALD M., member (1930), partner, *Lybrand, Ross Bros. & Montgomery*, 2912 Book Bldg., Detroit, Mich.
- RUSSELL, HAROLD STANLEY, member (1936), partner, *McAllister & Russell*  
911 Temple Bldg., Rochester, N. Y.
- RUSSELL, WILLIAM E., associate (1937), comptroller, *National Tea Co.*  
1000 Crosby St., Chicago, Ill.
- RUST, FRED, member (1923), with *Zerozone Corporation*  
1011 E. 95th St., Chicago, Ill.
- RUSTON, MONTEATH, member (1932), with *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- RUTTEN, EARL G., member (1931), partner, *Rutten, Welling & Company*  
1033 Dime Bank Bldg., Detroit, Mich.
- RYAN, JOSEPH H., associate (1930), *Joseph H. Ryan*  
122 E. 42nd St., New York, N. Y.
- RYAN, MAYNARD T., member (1935)  
715 10th St., S. E., Washington, D. C.
- RYAN, PATRICK L., member (1936), assistant secretary of corporation, *R. H. Macy & Co., Inc.*, 34th St. & Broadway, New York, N. Y.
- RYDEN, VICTOR E., member (1934), partner, *Dupuis & Ryden*  
1403 Union Industrial Bldg., Flint, Mich.
- RYDER, DONALD S., member (1934), with *Peat, Marwick, Mitchell & Co.*  
1020 A. G. Bartlett Bldg., Los Angeles, Calif.
- SACHS, GEORGE M., member (1925), *George M. Sachs*  
19 W. 44th St., New York, N. Y.
- SACHS, LOUIS A., member (1933), *Louis A. Sachs*  
309 Fifth Ave., New York, N. Y.
- SACK, ISIDOR, member (1936), comptroller, *Lehman Bros.*  
1 William St., New York, N. Y.
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510 W. 6th St., Los Angeles, Calif.
- SADLER, EVERETT D., member (1936), with *Price, Waterhouse & Co.*  
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152 Temple St., New Haven, Conn.
- ST. AMOUR, JAMES A., member (1923), treasurer, *Sugar Plantations Operating Company*, Aguiar 75, Havana, Cuba
- ST. JOHN, NEWTON D., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- SAIZ, GIUSTO E., member (1937), *Giusto E. Saiz*  
274 Madison Ave., New York, N. Y.
- SALIERS, EARL ADOLPHUS, member (1936), with *Louisiana State University*  
Baton Rouge, La.
- SALOIS, JOHN ROLAND, member (1929), partner, *Smith, Morrison & Salois*  
918 Praetorian Bldg., Dallas, Texas
- SALTER, WILLARD M., member (1936), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- SALVATORE, NICHOLAS, member (1935), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
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Berkeley Heights, N. J.
- SALWAY, WILLIAM S., member (1925), *William S. Salway*  
149 Broadway, New York, N. Y.
- SAMPSON, GEORGE F., member (1924), partner, *R. T. Lingley & Co.*  
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- SANBORN, JAMES K., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- SANBORN, JOHN WINDSOR, member (1930), partner, *Percival G. Bixby & Co.*  
528 Marine Trust Bldg., Buffalo, N. Y.
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1403 Northwestern Bank Bldg., Minneapolis, Minn.
- SANDERBECK, ADRIAN F., member (1935), partner, *Backrach, Sanderbeck & Company*, 908 Farmers Bank Bldg., Pittsburgh, Pa.
- SANDERS, A. B., member (1923), *A. B. Sanders & Co.*  
329 First National Bank Bldg., Wichita, Kan.
- SANDERS, A. H., member (1919), *A. H. Sanders & Co.*  
11 W. 42nd St., New York, N. Y.
- SANDERS, WHITNEY B., member (1935), tax supervisor, *Crown Zellerbach Corporation*, San Francisco, Calif.
- SANDOZ, C. C., member (1916), *C. C. Sandoz*  
815 Audubon Bldg., New Orleans, La.
- SANFORD, ARTHUR E., member (1935), partner, *W. Q. Sharp & Co.*  
10 Jackson-State National Bank Bldg., Jackson, Miss.
- SANFORD, EMMETT REID, member (1937), professor of business administration, *University of Montana*, Missoula, Mont.
- SANFORD, FLOYD L., member (1937), partner, *Pease and Sanford*  
500 Peoples Bank Bldg., Fort Wayne, Ind.
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10 High St., Boston, Mass.
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1 Cambridge St., Salem, Mass.
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Woodland, Maine
- SARTIN, MILBURN M., associate (1937), with *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
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- SAUNDERS, PHILIP, member (1933), partner, *Charles F. Rittenhouse & Company*, 1 Federal St., Boston, Mass.
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209 E. 18th St., New York, N. Y.
- SAUSSY, CHARLES WALKER, member (1922), partner, *Eaton, Saussy and Company*, 1020 Realty Bldg., Savannah, Ga.
- SAVAGE, GERSHOM A., member (1924), partner, *Arthur Young & Co.*  
Philtower Bldg., Tulsa, Okla.
- SAVAGE, WALTER S., associate (1934), *Walter S. Savage*  
Bernhardt Bldg., Monroe, La.
- SAVANT, JOSEPH D., member (1933), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- SAVEE, NORMAN SIDNEY, member (1935), *Norman S. Savee*  
332 S. LaSalle St., Chicago, Ill.
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516 Pittcock Block, Portland, Ore.
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- SAWYER, WARREN G., associate (1927), with *Edwin L. Pride & Co.*  
40 Central St., Boston, Mass.
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801 LaSalle Bldg., St. Louis, Mo.
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706 American National Bank Bldg., Nashville, Tenn.
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51 Chambers St., New York, N. Y.
- SCARBOROUGH, JAMES JACKSON, member (1925), partner, *Caldwell, Scarborough & Company*, 810 Jackson Bldg., Birmingham, Ala.
- SCHAEBERLE, FREDERICK M., member (1922), treasurer, *Pace Institute*  
225 Broadway, New York, N. Y.
- SCHAEDLE, ROBERT C., member (1933), with *Patterson & Ridgeway*  
74 Trinity Pl., New York, N. Y.
- SCHAEFER, FRANK G., member (1925), *Frank G. Schaefer*  
703 Provident Bank Bldg., Cincinnati, Ohio
- SCHAEFER, WILLIAM B., associate (1922), *William B. Schaefer*  
Voorhis Ave., River Edge, N. J.
- SCHAFFER, ESLE D., member (1916), *Esler D. Schaffer*  
Land Title Bldg., Philadelphia, Pa.
- SCHAFFER, WALTER LYON, member (1930), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- SCHAFFMAN, ABRAHAM, associate (1924), *A. Schaffman*  
54 Church St., Hartford, Conn.
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- SCHIEBER, MAX S., member (1920), partner, *Gray, Scheiber & Company*  
42 Broadway, New York, N. Y.
- SCHENCK, JOHN HERBERT, member (1936), partner, *Hare, Schenck & Company*  
1232 Bankers Securities Bldg., Philadelphia, Pa.
- SCHENCK, LEONARD E., member (1935), *Leonard E. Schenck*  
517 Carondelet Bldg., New Orleans, La.
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3916 Benton St., N. W., Washington, D. C.
- SCHETTLE, ALWIN H., member (1928), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- SCHIEMAN, HENRY R., associate (1937), dean, *College of Business Administration, Loyola University*, 80th St. & Loyola Blvd., Los Angeles, Calif.
- SCHILLER, GEORGE, member (1935), *George Schiller*  
274 Madison Ave., New York, N. Y.
- SCHINDLER, SOL D., member (1929), *Sol D. Schindler & Co.*  
1138 Widener Bldg., Philadelphia, Pa.
- SCHISLER, MELVIN H., member (1934), *Melvin H. Schisler*  
Bethlehem, Pa.
- SCHLEETER, OSCAR WILLIAM, member (1922), *Oscar W. Schleeter*  
39 Broad St., Charleston, S. C.
- SCHLESSINGER, MAX, associate (1917), partner, *Max Schlessinger and Company*  
565 Fifth Ave., New York, N. Y.
- SCHLEY, NORMAN E., associate (1936), *Norman E. Schley*  
Park Theatre Bldg., Waukesha, Wis.
- SCHLOSSSTEIN, FRED A., member (1931), with *Price, Waterhouse & Co.*  
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- SCHMAL, GEORGE P., member (1925), vice-president, *Southwestern Greyhound Lines, Inc.*, 905 Commerce St., Fort Worth, Texas
- SCHMALZL, OTTO PAUL, associate (1928), partner, *S. Roger Mitchell & Co.*  
175 Main St., White Plains, N. Y.
- SCHMAUS, MICHAEL J., member (1930), partner, *William Arnold & Co.*  
105 W. Adams St., Chicago, Ill.
- SCHMIDT, JOHN H., member (1930), comptroller, *General Time Instruments Corp.*, 109 Lafayette St., New York, N. Y.
- SCHMIDT, JOSEPH S., member (1928), partner, *Edward P. Moxey & Company*  
1421 Chestnut St., Philadelphia, Pa.
- SCHMIDT, LOUIS J., member (1935), *Louis J. Schmidt*  
405 S. Akard St., Dallas, Texas
- SCHMIEL, ERWIN J., member (1924), partner, *Fedde & Co.*  
110 William St., New York, N. Y.
- SCHNEIDER, HAROLD F., member (1937), with *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- SCHNEIDER, JOHN HENRY, associate (1929), manager of tax department, *Montgomery, Ward & Co.*, 619 W. Chicago Ave., Chicago, Ill.
- SCHNEIDER, LOUIS, associate (1922), partner, *Gibbs, Schneider, Hogan & Lawton*  
3353 Penobscot Bldg., Detroit, Mich.
- SCHNEIDER, THEODORE I., member (1917), partner, *Theodore I. Schneider & Co.*  
295 Madison Ave., New York, N. Y.
- SCHNEITER, FRED R., member (1936), assistant auditor, *Ball Bros. Company*  
Muncie, Ind.
- SCHNEPFE, HOWARD A., member (1934), *Chas. H. Schnepfe, Jr. & Co.*  
1731 Baltimore Trust Bldg., Baltimore, Md.
- SCHOENEBERG, E. A., member (1932), with *Works Progress Administration*  
Stevens Point, Wis.
- SCHOENFELDT, MARTIN K., member (1936), with *Haskins & Sells*  
614 Grand Avenue Temple, Kansas City, Mo.
- SCHOFIELD, WILFRED, associate (1922), partner, *Schofield & Turnbull*  
1003 James Bldg., Chattanooga, Tenn.
- SCHOLEFIELD, J. B., member (1922), partner, *McLaren, Goode & Co.*  
210 W. 7th St., Los Angeles, Calif.
- SCHOLTEN, HENRY A., associate (1935), partner, *Mollers, Scholten & Morgans*  
Citizens National Bank Bldg., Sioux Falls, S. D.
- SCHOMMER, CLARENCE ALVIN, member (1936), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- SCHOOLAR, CHARLES H., member (1924), partner, *Schoolar, Bird & Company*  
623 Santa Fe Bldg., Dallas, Texas
- SCHOTZ, LOUIS E., associate (1924), partner, *Lyons Audit Company*  
Fabian Bldg., Paterson, N. J.
- SCHOW, ADOLPH F., associate (1935), with *The Home Owners' Loan Corporation*  
Washington, D. C.
- SCHRADER, WILLIAM H., associate (1936), with *Price, Waterhouse & Co.*  
1716 Rand Bldg., Buffalo, N. Y.
- SCHREINER, MARK B., member (1937), partner, *John E. Burke & Co.*  
208 S. LaSalle St., Chicago, Ill.
- SCHUCK, E. H., member (1930), *E. H. Schuck and Company*  
134 N. LaSalle St., Chicago, Ill.
- SCHUG, HENRY THOMAS, member (1936), with *Mathieson, Aiken & Co.*  
1818 Packard Bldg., Philadelphia, Pa.
- SCHUIT, HENRY P., associate (1917), with *Hookless Fastener Company*  
Meadville, Pa.
- SCHULDES, MALCOLM H., associate (1928), partner, *Smith-Ellingson-Schuldes Company*, 209 Northern Bldg., Green Bay, Wis.
- SCHULER, THAD J., associate (1935), partner, *Brown and Imhof*  
409 Washington Bldg., Louisville, Ky.
- SCHULTE, I. J., member (1935)  
8028 Jackson Park Blvd., Wauwatosa, Wis.

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- SCHULTE, LOUIS C., member (1928), *Louis Cavano Schulte*  
813 Mercantile Trust Bldg., Baltimore, Md.
- SCHULTZ, HARRY ALBERT, member (1936), partner, *Rosenberg, Goldstein & Schultz*, Integrity Bldg., Philadelphia, Pa.
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First National Bank Bldg., Paterson, N. J.
- SCHURZ, FRANKLIN D., associate (1925), vice-president, *The South Bend Tribune*, South Bend, Ind.
- SCHUSTER, GEORGE A. R., member (1929), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- SCHUYLER, THEOPHILUS, member (1916), with *S. D. Leidesdorf & Co.*  
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- SCHWAB, FREDERICK WILLIAM, member (1936), with *Lybrand, Ross Bros. & Montgomery*, 2 Pine St., San Francisco, Calif.
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802 Trenton Trust Bldg., Trenton, N. J.
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- SCHWARTZ, FRANK P., member (1925), partner, *Schwartz, Miller & Company*  
Tootle Bldg., St. Joseph, Mo.
- SCHWARTZ, GEORGE W., associate (1922), partner, *G. W. Schwartz & Daughter*  
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2101 Packard Bldg., Philadelphia, Pa.
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1716 Rand Bldg., Buffalo, N. Y.
- SCOBIE, JOHN C., member (1915), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
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2400 Industrial Trust Bldg., Providence, R. I.
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120 Broadway, New York, N. Y.
- SCOTT, GUY MILLER, member (1925), partner, *Leach, Rindfleisch & Scott*  
506 State-Planters Bank Bldg., Richmond, Va.
- SCOTT, H. C., member (1937), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- SCOTT, HAROLD L., member (1930), partner, *Harold L. Scott & Co.*  
500 Insurance Bldg., Seattle, Wash.
- SCOTT, HAROLD W., member (1930), partner, *Haskins & Sells*  
1601 National Bank Bldg., Detroit, Mich.
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6323 Twenty-first Ave., N. E., Seattle, Wash.
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1407 Boatmen's Bank Bldg., St. Louis, Mo.
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720 N. Michigan Ave., Chicago, Ill.
- SEAGRAVES, ROBERT DAVIS, member (1936), with *Turner, Crook & Zebley*  
1530 Chestnut St., Philadelphia, Pa.
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- SEEBER, TAYLOR H., member (1937), partner, *Ernst & Ernst*  
2000 Buhl Bldg., Detroit, Mich.
- SEELY, EARLE R., member (1932), partner, *William C. Kirby & Company*  
105 W. Monroe St., Chicago, Ill.
- SEEMANN, Charles L., member (1934), *Charles L. Seemann*  
1116 Carondelet Bldg., New Orleans, La.
- SEGELKEN, JULIUS D., member (1937), with *Eckes & Dean*  
40 Rector St., New York, N. Y.
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510 Service Mutual Bldg., Waco, Texas
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2400 Industrial Trust Bldg., Providence, R. I.
- SEIBERT, WALTER R., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
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510 Peoples National Bank Bldg., Grand Rapids, Mich.
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67 W. 44th St., New York, N. Y.
- SEIDMAN, JACOB STEWART, member (1936), partner, *Seidman & Seidman*  
80 Broad St., New York, N. Y.
- SEIDMAN, MAXMILIAN L., member (1936), partner, *Seidman & Seidman*  
80 Broad St., New York, N. Y.
- SEIDMAN, PHILIP KENNETH, member (1936), with *Seidman & Seidman*  
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- SELL, H. P., member (1936), with *Price, Waterhouse & Co.*  
735 N. Water St., Milwaukee, Wis.
- SELLERS, JOHN J., member (1926), vice-president, *Virginia Iron, Coal and Coke Co.*, P. O. Box 1871, Roanoke, Va.
- SELLS, JOHN F. C., member (1927), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- SELSBERG, BENJAMIN, associate (1925), partner, *Selsberg & Bayard*  
10 High St., Boston, Mass.
- SEMENZA, LAWRENCE JOHN, member (1935), partner, *Edler & Semenza*  
209 Title Insurance Bldg., Reno, Nev.



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- SEMPLE, ALLAN, member (1925), *Allan Semple*  
14 Wall St., New York, N. Y.
- SENGSTACK, JOHN F., member (1923), partner, *Scovell, Wellington & Co.*  
802 Liberty Trust Bldg., Philadelphia, Pa.
- SERÉ, DARBY, member (1927), partner, *Barton, Pilié & Seré*  
609 Carondelet Bldg., New Orleans, La.
- SETCHELL, MORTON E., associate (1907), *Morton E. Setchell*  
294 Washington St., Boston, Mass.
- SEVENICH, ROMAN R., associate (1925), comptroller, *Farm Credit Administration of St. Paul*, 346 Jackson St., St. Paul, Minn.
- SEXTON, NEIL, member (1925), partner, *Sexion, Chabot & Molitor*  
1411 Fourth Avenue Bldg., Seattle, Wash.
- SHALLENBERGER, FRANK A., member (1929), comptroller, *Brager-Eisenberg, Inc.*, Eutaw & Saratoga Sts., Baltimore, Md.
- SHANAHAN, WILLIAM M., associate (1927), treasurer, *Consolidated Aircraft Corporation*, San Diego, Calif.
- SHANNON, G. CLAYTON, member (1932), with *Peat, Marwick, Mitchell & Co.*  
Benedum Trees Bldg., Pittsburgh, Pa.
- SHANNON, GEORGE F., member (1934), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- SHANNON, THOMAS J., member (1922), partner, *Shannon and Byers*  
1212 Pioneer Bldg., St. Paul, Minn.
- SHAPIRO, DAVIS H., member (1925), *Davis H. Shapiro*  
1616 Walnut St., Philadelphia, Pa.
- SHAPS, THEODORE, member (1935), *Theodore Shaps*  
1 State St., Boston, Mass.
- SHARKEY, HENRY W., member (1933), *H. W. Sharkey & Co.*  
63 Park Row, New York, N. Y.
- SHARP, WINFIELD QUIN, member (1923), partner, *W. Q. Sharp & Co.*  
10 Jackson-State National Bank Bldg., Jackson, Miss.
- SHAW, CLAUDE M., associate (1922), auditor, *Rice Hotel*  
Houston, Texas
- SHAW, TERENCE THOMAS, member (1936), with *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- SHAY, WILLIAM D., member (1928), with *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- SHEA, HARRY F., member (1927), *Harry F. Shea*  
First National Bank Bldg., Chicago, Ill.
- SHEA, JOHN CHARLES, associate (1935), auditor, *Whitney National Bank of New Orleans*, New Orleans, La.
- SHEEHAN, DANIEL M., member (1933), comptroller, *Monsanto Chemical Company*, 1700 S. 2nd St., St. Louis, Mo.
- SHEFFIELD, A. VERNON, member (1929), partner, *Hilton, Sheffield & Hilton*  
119 W. Tazewell St., Norfolk, Va.
- SHEFFIELD, C. B., member (1935), with *Lower Colorado River Authority*  
Littlefield Bldg., Austin, Texas
- SHEKELL, CARDEN S., member (1934), partner, *Rosenhaler, Shekell & Company*  
2263 National Bank Bldg., Detroit, Mich.
- SHELDON, ELON R., member (1929), *Elon R. Sheldon*  
420 Southern National Bank Bldg., St. Petersburg, Fla.
- SHELDON, WILLIAM H., associate (1936), with *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- SHENTON, WILLIAM A., member (1919), partner, *Bright & Shenton*  
15 Exchange Pl., Jersey City, N. J.
- SHEPERDSON, WILLIAM, member (1926), with *Chase National Bank*  
11 Broad St., New York, N. Y.
- SHEPPARD, CHARLES C., member (1916), partner, *Sheppard & Co.*  
932 Oliver Bldg., Pittsburgh, Pa.
- SHERFF, LOREN J., member (1933), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.

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- SHERMAN, ANDREW F., member (1936), *Andrew Fairchild Sherman*  
1031 Walker Ave., Oakland, Calif.
- SHERMAN, DAVID, associate (1925), treasurer, *Fuller-Sherman Co.*  
381 Fourth Ave., New York, N. Y.
- SHERMAN, MURRAY G., member (1936), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- SHERMAN, WILLIAM B., member (1913), *William B. Sherman*  
147 Lorimer Ave., Providence, R. I.
- SHERRATT, WILLIAM, member (1921), *William Sherratt*  
626 Real Estate Land Title Bldg., Philadelphia, Pa.
- SHIELD, WILLIAM JOHN, member (1924), with *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- SHIPLEY, EDWARD GETTIER, member (1932), *Edward Gettier Shipley*  
1514 Mercantile Trust Bldg., Baltimore, Md.
- SHIPWAY, RICHARD J., member (1936), partner, *L. H. Keighley*  
323 Davidson Bldg., Sioux City, Iowa
- SHMERLER, MAXWELL, member (1920), partner, *Shmerler & Tourin*  
551 Fifth Ave., New York, N. Y.
- SHORS, WILLIAM F., member (1932), professor of accounting, *Rider College of Business Administration*, Trenton, N. J.
- SHORT, D. E., JR., member (1927), partner, *Short & Connelly*  
1606 Belcourt St., Nashville, Tenn.
- SHORT, FRANK G., member (1930), partner, *Barrow, Wade, Guthrie & Co.*  
155 Sansome St., San Francisco, Calif.
- SHRADER, J. R., associate (1935), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- SHREEVE, T. LELAND, associate (1936), *T. Leland Shreeve*  
314 Kiesel Bldg., Ogden, Utah
- SHUBB, MYER, member (1933), *Myer Shubb*  
202 Commerce Bldg., Sioux City, Iowa
- SHUGART, RALPH A., member (1932), *Ralph A. Shugart*  
P. O. Box 426, Artesia, N. M.
- SHULTS, OTTO ANDREW, member (1930), partner, *Wilson, Shults & Co.*  
119 Main St., East, Rochester, N. Y.
- SHULTUS, WALTER H., member (1916), *Walter H. Shultus*  
400 Michigan St., N. E., Grand Rapids, Mich.
- SHUTE, WILLIAM A., member (1936), partner, *Brooks-Shute Company*  
417 First National Bldg., Waterloo, Iowa
- SIEFERMAN, ARTHUR, member (1927), *Arthur Sieferman & Associates*  
613 Winters Bank Bldg., Dayton, Ohio
- SIEGEL, ROBERT, member (1936), partner, *Robert Siegel & Co.*  
29 Broadway, New York, N. Y.
- SIEGER, MAXIMILLIAN SYLVESTER, member (1924), partner, *D. G. Sisterson & Company*, Grant Bldg., Pittsburgh, Pa.
- SIEVE, LEO J., member (1927), *Leo J. Sieve*  
1 State St., Boston, Mass.
- SIEVERS, ALBERT J., associate (1936), *Albert J. Sievers*  
212 W. Wisconsin Ave., Milwaukee, Wis.
- SILEP, CHARLES, associate (1937), partner, *The Gary Audit Co.*  
504 Broadway, Gary, Ind.
- SILVERMAN, MURRAY H., member (1934), *Murray H. Silverman*  
63 Park Row, New York, N. Y.
- SILVERTRUST, ABRAHAM, member (1933), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- SIMIONESCU, MAX A., member (1933), *Max A. Simionescu*  
352 Cedar Lane, Teaneck, N. J.
- SIMLICK, W. NELSON, member (1927), partner, *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- SIMMERS, JOHN A., member (1917), *John A. Simmers & Co.*  
215 W. 7th St., Los Angeles, Calif.

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- SIMMONDS, ALBERT GORDON, member (1933), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- SIMMONS, ROY N., member (1927), *Roy N. Simmons*  
Brown Bldg., Abilene, Kan.
- SIMON, ALFRED J., member (1932), partner, *Shmerler & Tourin*  
551 Fifth Ave., New York, N. Y.
- SIMON, IRVING L., associate (1930), *Irving L. Simon*  
75 State St., Albany, N. Y.
- SIMONDS, GEORGE E., associate (1934), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- SIMONE, EDWARD, member (1933), with *Peat, Marwick, Mitchell & Co.*  
24 Commerce St., Newark, N. J.
- SIMONOFF, LOUIS, member (1925), partner, *Simonoff, Peyser & Citrin*  
11 W. 42nd St., New York, N. Y.
- SIMPSON, HAROLD B., member (1929), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- SIMPSON, NOEL R., member (1933), *N. R. Simpson*  
862 Russ Bldg., San Francisco, Calif.
- SIMS, GEORGE WILLIAM, associate (1927), *George William Sims*  
1837 Fulton St., Fresno, Calif.
- SINCLAIR, ARTHUR B., member (1906), partner, *Sinclair, Tobias & Co.*  
415 Lexington Ave., New York, N. Y.
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110 E. Wisconsin Ave., Milwaukee, Wis.
- SINCLAIR, PRIOR, member (1924), partner, *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- SINCLAIR, WINFRED WILLIAM, member (1936), with *Lunsford, Barnes & Company*, 1003 Insurance Exchange Bldg., Kansas City, Mo.
- SINDERSON, S. W., member (1935), *S. W. Sinderson*  
528 Brotherhood Block, Kansas City, Kan.
- SINGER, SAMUEL, member (1937), *Samuel Singer*  
Chamber of Commerce Bldg., Syracuse, N. Y.
- SINKER, JULIUS, member (1932), *Julius Sinker*  
904 Washington Bldg., Washington, D. C.
- SINNER, KURT M., associate (1927), partner, *Angelson, Sinner & Co.*  
12 Beaver St., Newark, N. J.
- SIPPEL, EDWARD A., member (1936), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- SISTERSON, DOUGLAS G., member (1921), *D. G. Sisterson & Company*  
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134 N. LaSalle St., Chicago, Ill.
- SKEES, LAURENCE E., member (1935), federal reserve examiner, *Board of Governors of the Federal Reserve System*, Washington, D. C.
- SKINNER, JOSEPH J., member (1916)  
4524, 30 Rockefeller Plaza, New York, N. Y.
- SKIPPER, ERNEST C., associate (1927), secretary, *Rothert Company*  
12th Ave. & 12th St., Altoona, Pa.
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440 Terminal Tower, Cleveland, Ohio
- SLAIS, W. J., member (1936), partner, *Rabenau & Slais*  
903 Paul Brown Bldg., St. Louis, Mo.
- SLAYBAUGH, GEORGE E., associate (1924), *George E. Slaybaugh*  
308 Wareham Bldg., Hagerstown, Md.
- SLAYTON, FRANCIS MAYERS, member (1937), *Francis Mayers Slayton*  
712, 112 W. 9th St., Los Angeles, Calif.
- SLOCUM, SANFORD G., member (1933), partner, *Wilson, Shults & Co.*  
119 Main St., East, Rochester, N. Y.
- SMALL, FRANCIS, member (1916), partner, *Barrow, Wade, Guthrie & Co.*  
Girard Trust Bldg., Philadelphia, Pa.

*Alphabetical List of Members and Associates*

- SMALL, FRANK E., member (1936), with *Pogson, Peloubet & Co.*  
25 Broadway, New York, N. Y.
- SMART, ALLEN R., member (1892), partner, *Allen R. Smart & Co.*  
111 W. Monroe St., Chicago, Ill.
- SMART, JACKSON W., member (1927), partner, *Allen R. Smart & Co.*  
111 W. Monroe St., Chicago, Ill.
- SMART, ROBERT FERRELL, member (1926), partner, *Allen R. Smart & Co.*  
230 Park Ave., New York, N. Y.
- SMETHURST, RICHARD, JR., member (1925), partner, *Richard Smethurst & Company*, 1010 Edwards Bldg., Cincinnati, Ohio
- SMICK, WILLIAM A., associate (1932), *William A. Smick*  
1188 Main St., Bridgeport, Conn.
- SMITH, AARON, member (1929), *Aaron Smith*  
208 Schwehm Bldg., Atlantic City, N. J.
- SMITH, ALDEN C., member (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- SMITH, ALEXANDER J., member (1933), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- SMITH, ALEXANDER P., member (1933), with *Mattison and Davey*  
612 Kennedy Bldg., Tulsa, Okla.
- SMITH, ARCHIE M., member (1914), *Archie M. Smith*  
316 Hibernia Bank Bldg., New Orleans, La.
- SMITH, ARTHUR C., member (1928), *Arthur C. Smith & Company*  
1735 Boatmen's Bank Bldg., St. Louis, Mo.
- SMITH, ARTHUR W., member (1896)  
Clover Corner, Nyack, N. Y.
- SMITH, BURTON M., associate (1937), with *Whitfield, Stratford & Co.*  
Pacific Bldg., Portland, Ore.
- SMITH, C. Aubrey, associate (1937), professor of accounting, *School of Business Administration, University of Texas*, Austin, Texas
- SMITH, CHARLES C., member (1923), comptroller, *Hamilton Watch Co.*  
Lancaster, Pa.
- SMITH, CHARLES W., member (1936), chief of bureau of finance and accounts, *Federal Power Commission*, Washington, D. C.
- SMITH, CLEWELL M., member (1927), partner, *Laubscher & Smith*  
1812 Standard Bldg., Cleveland, Ohio
- SMITH, CLIFFORD I., member (1911), partner, *Smith-Ellingson-Schuldes Company*, 209 Northern Bldg., Green Bay, Wis.
- SMITH, CLINTON EDWARD, member (1936), partner, *Smith & Benson*  
631 Nixon Bldg., Corpus Christi, Texas
- SMITH, D. A., member (1936), partner, *Hall, Fisher & Smith*  
1412 Barnett National Bank Bldg., Jacksonville, Fla.
- SMITH, DAVID, member (1913), *Smith, MacKay & Company*  
2124 Union Guardian Bldg., Detroit, Mich.
- SMITH, E. E. C., member (1935), *Smith Auditing Co.*  
604 Kirby Bldg., Houston, Texas
- SMITH, EARL, member (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- SMITH, EDWARD W., member (1928), *Edward W. Smith*  
902 Fox Bldg., Detroit, Mich.
- SMITH, ERNEST W., member (1936), *Ernest W. Smith*  
Miller Bldg., Lenoir, N. C.
- SMITH, F. HOPKINSON, member (1920), partner, *Loomis, Suffern & Fernald*  
1014 First National Bank Bldg., Birmingham, Ala.
- SMITH, FRANK W., member (1935), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- SMITH, FREDERICK H., member (1936), partner, *Smith, Brodie & Hansen*  
1026 Dwight Bldg., Kansas City, Mo.
- SMITH, HARRIS E., associate (1935), auditor, *West Coast Lumbermen's Association*, Seattle, Wash.

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- SMITH, HENRY EZMOND, associate (1927)  
National Military Home, West Los Angeles, Calif.
- SMITH, HERBERT ELLES, member (1911), *Herbert Elles Smith*  
5511 White Bldg., Seattle, Wash.
- SMITH, HERBERT HAMILTON, JR., member (1936), with *Ernst & Ernst*  
485 California St., San Francisco, Calif.
- SMITH, HILLEBERT W., member (1936), partner, *Smith, Lyons and Smith*  
737 Citizens National Bank Bldg., Los Angeles, Calif.
- SMITH, HOWARD L., member (1929), partner, *McMurry, Smith & Company*  
1 S. Pinckney St., Madison, Wis.
- SMITH, HUGH NORMAN, member (1925), *Hugh N. Smith*  
141 W. Jackson Blvd., Chicago, Ill.
- SMITH, JAMES ARTHUR, member (1927), partner, *The W. H. Plunkett Audii Co.*  
612 Luhrs Tower, Phoenix, Ariz.
- SMITH, J. CARL, associate (1936), with *Leslie A. Kimble & Company*  
Colonial-American National Bank Bldg., Roanoke, Va.
- SMITH, JAMES HODGEMAN, member (1932), with *Shell Petroleum Corporation*  
Tulsa, Okla.
- SMITH, LEON EUGENE, member (1936), with *Lybrand, Ross Bros. & Montgomery*  
First National Bank Bldg., Dallas, Texas
- SMITH, LOUIS E., member (1925), *Louis E. Smith*  
908 American Bank Bldg., Seattle, Wash.
- SMITH, LOYD B., member (1916), partner, *Smith, Prince & Harris*  
1713 Republic Bank Bldg., Dallas, Texas
- SMITH, MEVIS R., member (1936), auditor, *Grisham-Hunter Corporation*  
505 Mims Bldg., Abilene, Texas
- SMITH, MONTGOMERY ROCHESTER, member (1924), *Montgomery R. Smith*  
630 Denham Bldg., Denver, Colo.
- SMITH, REGINALD W., member (1933), with *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- SMITH, THOMAS H., member (1930), partner, *Joseph Campbell & Company*  
60 E. 42nd St., New York, N. Y.
- SMITH, VINCENT A., member (1925), partner, *Lunsford, Barnes & Co.*  
307 Wheeler, Kelly, Hagny Bldg., Wichita, Kan.
- SMITH, VIRGIL G., associate (1935), special auditor, *Continental Oil Company*  
P. O. Box 1267, Ponca City, Okla.
- SMITH, WALKER K., associate (1926), with *Smith, Dukes & Buckalew*  
316 First National Bank Bldg., Mobile, Ala.
- SMITH, WALTER I., member (1915), with *Hadfield, Rothwell, Soule & Coates*  
1 Atlantic St., Stamford, Conn.
- SMITH, WILBERT A., associate (1925), manager, *Munro Lumber Co.*  
316 Ohio Ave., Muncie, Ind.
- SMITH, WILBERT J., member (1931), auditor, *Standard Oil Company of New Jersey*, 30 Rockefeller Plaza, New York, N. Y.
- SMITH, WILLIAM A., member (1905), *William A. Smith & Co.*  
Cotton Exchange Bldg., Memphis, Tenn.
- SMITH, WILLIAM C., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- SMITH, WILLIAM F., member (1925), partner, *A. C. Upleger & Company*  
Service Mutual Bldg., Waco, Texas
- SMOAK, PAUL RUDOLPH, member (1935), *Paul Rudolph Smoak*  
505 Graham Bldg., Jacksonville, Fla.
- SNELHAM, JOHN S., member (1922), vice-president, *Continental Can Co., Inc.*  
100 E. 42nd St., New York, N. Y.
- SNELL, LEROY ALBERT, associate (1926), with *Haskins & Sells*  
1601 National Bank Bldg., Detroit, Mich.
- SNELL, WALTER D., member (1935), *Walter D. Snell*  
First National Bldg., Oklahoma City, Okla.
- SNIDER, JOHN W., member (1924), partner, *Cornell & Company*  
1007 Arcade Bldg., St. Louis, Mo.

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530 W. 6th St., Los Angeles, Calif.
- SNOW, CLIFFORD GATES, member (1934), partner, *Lincoln G. Kelly & Company*  
608 Walker Bank Bldg., Salt Lake City, Utah
- SNYDER, IRWIN C., member (1921), partner, *Richter & Co.*  
820 Farmers Bank Bldg., Pittsburgh, Pa.
- SNYDER, JOHN A., member (1930), with *Price, Waterhouse & Co.*  
1710 Packard Bldg., Philadelphia, Pa.
- SNYDER, RALPH W., member (1929), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- SNYDER, ROY H., JR., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- SODERMAN, AXEL S., member (1924), partner, *Soderman & Brennan*  
543 Book Bldg., Detroit, Mich.
- SOENER, HARVEY INGLE, member (1936), with *Lybrand, Ross Bros. & Montgomery*,  
2101 Packard Bldg., Philadelphia, Pa.
- SOLOMON, FRANK, member (1925), *Frank Solomon & Company*  
40 Broad St., Boston, Mass.
- SOLOMON, RAYMOND C., associate (1936), with *Peat, Marwick, Mitchell & Co.*  
1102 Continental Bank Bldg., Salt Lake City, Utah
- SOLOMON, SAMUEL, member (1933), partner, *James D. Glunts & Co.*  
31 Milk St., Boston, Mass.
- SOMERVILLE, NATHAN G., member (1927), *N. G. Somerville*  
First Huntington National Bank Bldg., Huntington, W. Va.
- SONNENBERG, O. J., member (1936), partner, *John F. Forbes & Company*  
510 Crocker Bldg., San Francisco, Calif.
- SOPHRIN, HARRY LOUIS, associate (1935), *Harry Louis Sophrin*  
55 W. 42nd St., New York, N. Y.
- SORENSEN, A. M., associate (1934), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- SOULE, FRANK ELLSWORTH, member (1936), partner, *Hadfield, Rothwell, Soule & Coates*,  
750 Main St., Hartford, Conn.
- SOWERSBY, FRANCIS E., associate (1929), *Francis E. Sowersby*  
462 First National Bank Bldg., New Castle, Pa.
- SPAMER, HENRY EDWARD, member (1922), partner, *Bartels & Spamer*  
1001 American Bldg., Baltimore, Md.
- SPAR, MORRIS, member (1937), *Morris Spar*  
29 Broadway, New York, N. Y.
- SPARK, DALE M., member (1916), partner, *Spark, Mann & Company*  
60 State St., Boston, Mass.
- SPARROW, GUSTAVUS H., member (1922), partner, *Sparrow & Company*  
131 State St., Boston, Mass.
- SPARROW, ROBERT GREGORY, member (1920), partner, *Robert G. Sparrow & Co.*,  
17 John St., New York, N. Y.
- SPATZIER, ANDREW F., member (1936), with *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- SPEAKMAN, F. M., member (1913), *F. M. Speakman*  
456 Bourse Bldg., Philadelphia, Pa.
- SPEARS, HARRY E., member (1922), vice-president and comptroller, *Commercial Credit Co.*,  
First National Bank Bldg., Baltimore, Md.
- SPECTOR, LOUIS, member (1935), with *J. Ben Hart*  
875 Elm St., Manchester, N. H.
- SPENCER, CHARLES HART, JR., associate (1930), with *Main & Company*  
1901 First National Bank Bldg., Pittsburgh, Pa.
- SPENCER, EDMUND ALEXANDER, member (1934), internal revenue agent, *Bureau of Internal Revenue*,  
22 Federal Bldg., Troy, N. Y.
- SPENCER, E. H., member (1913)  
1709 W. 8th St., Los Angeles, Calif.
- SPETH, CARL F., member (1924), comptroller, *The Cuban-American Sugar Co.*  
136 Front St., New York, N. Y.

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- SPICER, FRANK A., member (1937), partner, *Spicer & Rees*  
National Press Bldg., Washington, D. C.
- SPILKY, ABRAHAM H., associate (1937), internal revenue agent, *Bureau of Internal Revenue, United States Treasury Dept.*, Honolulu, T. H.
- SPILSBURY, SIDNEY T., associate (1936), *Sidney T. Spilsbury*  
423 Carondelet St., New Orleans, La.
- SPRADLING, BIRNEY D., member (1925), partner, *Spradling, Carter & Jordan Associates*, 8th floor, Peoples Bank Bldg., Indianapolis, Ind.
- SPRATLIN, ARTHUR T., member (1914), treasurer, *Eaton, Crane & Pike Company*  
Pittsfield, Mass.
- SPRATT, WILLIAM R., JR., member (1922), with *Securities and Exchange Commission*, Washington, D. C.
- SPRIGG, ROGER B., associate (1931), *Roger B. Sprigg*  
Jesse Bldg., Arlington, Va.
- SPRINGER, CLARENCE S., member (1926), *Clarence S. Springer*  
13 Oak St., Brattleboro, Vt.
- SPRINGER, D. B., associate (1922), with *Price, Waterhouse & Co.*  
1602 Union Trust Bldg., Cleveland, Ohio
- SPRINGER, DURAND W., member (1905), *Durand W. Springer*  
209 Woodward Bldg., Washington, D. C.
- SPRITZER, SAMUEL L., member (1923), partner, *S. L. Spritzer & Co.*  
401 Broadway, New York, N. Y.
- SPROAT, C. ROSS, member (1927), *C. Ross Sproat*  
73 S. Main St., Washington, Pa.
- SPROLES, LYLE RUSSELL, member (1929), partner, *Lyle R. Sproles & Company*  
403 Petroleum Bldg., Fort Worth, Texas
- SPROUL, FRANK C., associate (1932), *Frank C. Sproul*  
Bank of Farmville Bldg., Farmville, N. C.
- SPROUL, ROBERT C., member (1931), partner, *Robert C. Sproul & Sons*  
625 Fifth Ave., Pittsburgh, Pa.
- SPURRIER, STANLEY, member (1924), partner, *Spurrier & Wood*  
811 Beacon Bldg., Wichita, Kan.
- SQUIRES, FREDERIC W., member (1907), partner, *Squires and Company*  
101 Park Ave., New York, N. Y.
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Peoples National Bank Bldg., Tyler, Texas
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149 Boulevard Haussmann, Paris, France
- STANTON, ERNEST, member (1923), with *National Distillers Products Corporation*, 120 Broadway, New York, N. Y.
- STANFORD, M. LELAND, member (1933), *M. Leland Stanford*  
756 S. Broadway, Los Angeles, Calif.
- STANLEY, HUBERT A., member (1923), partner, *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- STANLEY, LOWELL, associate (1937), controller, *A. T. Jergins Trust*  
1000 Jergins Trust Bldg., Long Beach, Calif.
- STANLEY, W. H., member (1922), partner, *Rice, Stanley & Company*  
Union Central Bldg., Cincinnati, Ohio
- STANS, MAURICE H., member (1932), partner, *Alexander Grant & Company*  
7 S. Dearborn St., Chicago, Ill.
- STANTON, CHARLES E., associate (1923), assistant treasurer, *E. R. Squibb & Sons*, 25 Columbia Heights, Brooklyn, N. Y.
- STANWOOD, CHARLES E., member (1926), partner, *Charles E. Stanwood and Company*, 150 Congress St., Boston, Mass.
- STANZE, MILTON MCKINLEY, associate (1928), with *Price, Waterhouse & Co.*  
1320, 506 Olive St., St. Louis, Mo.
- STAPLES, FREDERICK S., member (1925), partner, *Frederick Staples & Co.*  
First Wisconsin National Bank Bldg., Milwaukee, Wis.

*Alphabetical List of Members and Associates*

- STAPLES, LEE E., member (1935), with *Scovell, Wellington & Co.*  
111 Broadway, New York, N. Y.
- STAPLETON, JOHN T., member (1936), *John T. Stapleton*  
Deposit & Savings Bank Bldg., Wilkes Barre, Pa.
- STARK, DANA F., member (1910), *Dana F. Stark*  
Realty Bldg., Elmira, N. Y.
- STARK, THEODORE EUGENE, associate (1925), *Theodore Eugene Stark*  
715 New York Life Bldg., Minneapolis, Minn.
- STARKEY, RODNEY FIELDING, member (1931), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- STARR, ABNER J., associate (1936), with *Lybrand, Ross Bros. & Montgomery*  
3815 Carew Tower, Cincinnati, Ohio
- STARR, MAX, member (1924), *Max Starr*  
19 Milk St., Boston, Mass.
- STAUB, E. ELMER, member (1908), partner, *Staub, Anderson & Co.*  
3108 Book Tower, Detroit, Mich.
- STAUB, EDMUND A., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- STAUB, WALTER A., member (1905), partner, *Lybrand, Ross Bros. & Montgomery*,  
90 Broad St., New York, N. Y.
- STAUB, WALTER RICHARD, member (1936), with *Lybrand, Ross Bros. & Montgomery*,  
90 Broad St., New York, N. Y.
- STAUFFER, JOHN G., member (1935), with *Lunsford, Barnes & Company*  
21 W. 10th St., Kansas City, Mo.
- STAUFFER, RALPH L., member (1933), partner, *Mathieson, Aitken & Co.*  
Packard Bldg., Philadelphia, Pa.
- STEBBINS, HERBERT A., member (1935), treasurer, *Mason-Neilan Regulator Co.*  
1190 Adams St., Dorchester, Mass.
- STEEL, CHARLES H., member (1920), *Charles H. Steel & Co.*  
712 Provident Trust Bldg., Philadelphia, Pa.
- STEELE, FRANCIS R. CARNEGIE, member (1910), partner, *Patterson, Teele & Dennis*,  
1 Federal St., Boston, Mass.
- STEELE, S. CHARLES, member (1917), *S. Chas. Steele*  
812 Monongahela Bldg., Morgantown, W. Va.
- STEFFEY, RUSSELL K., member (1933), with *Haskins & Sells*  
2103 Farmers Bank Bldg., Pittsburgh, Pa.
- STEGMAN, EDWARD J., member (1920), partner, *Stegman, House & Co.*  
1214 Mercantile Trust Bldg., Baltimore, Md.
- STEIN, PHILIP F., associate (1937), assistant treasurer, *Draper and Kramer, Inc.*  
16 N. Dearborn St., Chicago, Ill.
- STEINBERG, WILLIAM, member (1922), *William Steinberg*  
11 W. 42nd St., New York, N. Y.
- STEINBERGER, JOSEPH B., member (1931), *Joseph B. Steinberger*  
175 W. 76th St., New York, N. Y.
- STEINMEYER, HARRY H., member (1936), with *Lybrand, Ross Bros. & Montgomery*,  
2101 Packard Bldg., Philadelphia, Pa.
- STEISS, CARL WILLIAM, member (1936), with *Lybrand, Ross Bros. & Montgomery*,  
1107 Midland Bldg., Cleveland, Ohio
- STELBERG, EDWARD C., member (1935), comptroller, *DeLuxe Check Printers, Inc.*,  
2531 University Ave., St. Paul, Minn.
- STELL, HUGH M., member (1932), with *Richardson, Jackson & Company*  
1422 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- STEMPF, VICTOR H., member (1922), partner, *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- STENN, HARRY M., member (1921), partner, *Gray, Hunter, Stenn & Co.*  
35 E. Wacker Dr., Chicago, Ill.
- STENZEL, EDWARD A., member (1928), *Edward A. Stenzel*  
Citizens State Bank Bldg., Houston, Texas
- STEPHENS, ALLEN M. K., associate (1926), partner, *Allen M. K. Stephens & Co.*  
802 Trenton Trust Bldg., Trenton, N. J.



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- STEPHENS, HENRY CLAY, member (1935), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- STEPHENS, LEO J., member (1925), partner, *Stephens and Company*  
1505 Investment Bldg., Pittsburgh, Pa.
- STEPHENSON, HERBERT E., associate (1937)  
136 Eighth Ave., N. E., St. Petersburg, Fla.
- STEPHENSON, J. BRYAN, member (1930), partner, *Linder, Burk & Stephenson*  
816 First National Bank Bldg., Albuquerque, N. M.
- STERLING, STOUGHTON, member (1937), *Sloughton Sterling*  
427 Bourse Bldg., Philadelphia, Pa.
- STERN, ALFRED J., member (1909), partner, *Stern, Porter, Kingston & Coleman*  
551 Fifth Ave., New York, N. Y.
- STERN, HARRY A., member (1926), *Harry A. Stern*  
1441 Broadway, New York, N. Y.
- STERN, IRVING DAN, associate (1936), with *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- STERNBERG, ABRAM, member (1925), with *J. Lee Nicholson & Co.*  
Woolworth Bldg., New York, N. Y.
- STETSON, CHARLES A., member (1915), partner, *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- STEVEN, J. ANGUS, member (1914), partner, *Angus Steven & Co.*  
33 N. LaSalle St., Chicago, Ill.
- STEVENS, ARTHUR HENNELL, member (1936), *Arthur H. Stevens*  
1622 Cotton Exchange Bldg., Houston, Texas
- STEVENS, CHARLES EUGENE, member (1936), partner, *Lloyd and Stevens*  
508 Guaranty Bldg., Indianapolis, Ind.
- STEVENS, EDWARD R., associate (1932), with *William J. Gunnell*  
542 Marine Trust Bldg., Buffalo, N. Y.
- STEVENS, ELMER O., member (1914), *Elmer O. Stevens*  
527 Bangs Ave., Asbury Park, N. J.
- STEVENS, WILLIAM E., member (1927), partner, *Stevens and Bradley*  
201 Fidelity Bldg., Lenoir, N. C.
- STEVENSON, CLIFF C., member (1934), *Cliff C. Stevenson*  
401 Commerce Bldg., Pittsburg, Kan.
- STEVENSON, JOHN DODD, associate (1922), secretary and treasurer, *Fashion Park Manufacturing Corp.*, 433 Portland Ave., Rochester, N. Y.
- STEVENSON, SPENCER B., member (1933), partner, *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- STEWART, ANDREW, member (1907), partner, *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- STEWART, ANDREW, member (1919), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- STEWART, ARTHUR, member (1925), with *Safeway Stores, Inc.*  
4th & Jackson Sts., Oakland, Calif.
- STEWART, CHARLES A., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- STEWART, EDMUND RAE, member (1926), with *Social Security Board*  
1712 G St., N. W., Washington, D. C.
- STEWART, FREDERIC, member (1913), *Frederic Stewart*  
31 State St., Boston, Mass.
- STEWART, HOMER C., member (1925), assistant treasurer, *Food Machinery Corp.*, Hoopston, Ill.
- STEWART, J. HAROLD, member (1922), with *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- STEWART, JAMES V., member (1933), partner, *McDuffie, Stewart & Company*  
216 Commercial National Bank Bldg., Little Rock, Ark.
- STEWART, WILLIAM L., member (1925), *William L. Stewart*  
304 Book Bldg., Detroit, Mich.
- STEWART, WILLIAM MARTIN, associate (1928), assistant auditor, *The Northern Trust Co.*, 50 S. LaSalle St., Chicago, Ill.

### Alphabetical List of Members and Associates

- STIDSTONE, GEORGE W., member (1928), partner, *Hopf, Kent, Millard & Company*, 500 Fifth Ave., New York, N. Y.
- STILLMAN, MENDEL J., member (1930), partner, *M. J. Stillman & Co.*  
111 John St., New York, N. Y.
- STINE, JOSEPH, member (1928), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- STINE, RALPH EDWARD, member (1927), *Ralph E. Stine*  
Fulton Bank Bldg., Lancaster, Pa.
- STINGER, JOHN D., member (1905), partner, *Lawrence E. Brown & Co.*  
1917 Fidelity-Philadelphia Trust Bldg., Philadelphia, Pa.
- STIRTON, W. C. R., member (1924), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- STOFFER, MAURICE W., member (1924), *Maurice W. Stoffer*  
483 Endicott Bldg., St. Paul, Minn.
- STOKES, JOHN W., member (1934), *John W. Stokes*  
1775 Broadway, New York, N. Y.
- STOLLSTORF, ROY W., member (1937), with *Swanson, Ogilvie and McKenzie*  
176 W. Adams St., Chicago, Ill.
- STOLP, JOHN A., member (1920), partner, *Walton, Joplin, Langer & Co.*  
231 S. LaSalle St., Chicago, Ill.
- STONE, CLARENCE L., member (1925), partner, *Racine, Stone and Anderson*  
416 Virginia St., Seattle, Wash.
- STONE, D. REMINGTON, member (1933), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- STONE, JEFF K., member (1913), *Jeff K. Stone & Company*  
612 Chemical Bldg., St. Louis, Mo.
- STONE, MILON M., member (1922), partner, *Haskins & Sells*  
Harris Trust Bldg., Chicago, Ill.
- STONE, WILLIAM A., member (1934), auditor, *The A. S. Abell Company*  
Sun Square, Baltimore, Md.
- STORMWIND, ABRAHAM L., associate (1937), secretary-treasurer, *Pittsburgh Wheeling Warehouse Co., Inc.*, Washington, Pa.
- STOVALL, CLYDE B., associate (1928), *C. B. Stovall & Co.*  
500, 815-15th St., N. W., Washington, D. C.
- STOVER, ARTHUR W., member (1923), partner, *Stover, Builer & Murphy*  
City Bank Bldg., Syracuse, N. Y.
- STOVER, HARRY L., member (1936), with *Arthur Andersen & Co.*  
1305 Commerce Bldg., Kansas City, Mo.
- STOWE, WILLIAM D., member (1929), *William D. Stowe*  
Municipal Bldg., Scranton, Pa.
- STOY, CLIFFORD M., member (1922), *Clifford M. Stoy & Company*  
909 Investment Bldg., Washington, D. C.
- STRACHAN, GEORGE H., member (1933), partner, *Wittman & Company*  
215 Market St., San Francisco, Calif.
- STRAIN, MYRON M., member (1936), dean, *Graduate School of Accountancy, Golden Gate College*  
220 Golden Gate Ave., San Francisco, Calif.
- STRAINE, LYMAN M., member (1935), *Lyman M. Straine*  
California State Life Bldg., Sacramento, Calif.
- STRAND, ALLEN E., member (1936), partner, *Chapman & Strand*  
617 North Carolina Bank Bldg., Greensboro, N. C.
- STRAND, CARL WILLIAM, associate (1924), with *Department of Research, Massachusetts Unemployment Compensation Commission*, 1 State St., Boston, Mass.
- STRAND, CLIFFORD E. R., member (1929), *Clifford E. R. Strand*  
38 S. Dearborn St., Chicago, Ill.
- STRAND, OSCAR C., member (1923), partner, *Strand & Roe*  
1010 Foshay Tower, Minneapolis, Minn.
- STRANDBERG, ALBIN D., member (1920), *Albin D. Strandberg*  
2513, 120 Broadway, New York, N. Y.

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- STRATFORD, FRANK P., member (1921), *Frank P. Stratford*  
Rutherfordton, N. C.
- STRATFORD, RALPH B., member (1935), partner, *Whitfield, Stratford & Co.*  
Pacific Bldg., Portland, Ore.
- STRENG, WALTER E., associate (1937), with *Continental Can Company, Inc.*  
100 E. 42nd St., New York, N. Y.
- STRICKLER, HOWARD K., member (1915)  
1073 Montgomery Ave., Narberth, Pa.
- STRICKLER, KENNETH E., associate (1929), secretary-treasurer, *Godshalk Com-*  
*pany*, 4720 N. 18th St., Philadelphia, Pa.
- STRINGER, E. T., member (1936), partner, *Miller, Bailey & Company*  
901 Olds Tower, Lansing, Mich.
- STRONG, ADDISON G., member (1916), partner, *Hood and Strong*  
1720 Shell Bldg., San Francisco, Calif.
- STRONG, GEORGE J., member (1916), partner, *McKeon & Strong*  
12 E. 41st St., New York, N. Y.
- STRUBLE, HOWARD G., associate (1924), secretary-treasurer, *Hale Halsell Co.*  
111 S. Main St., McAlester, Okla.
- STRUDWICK, JAMES W., member (1936), with *Ernst & Ernst*  
1204 First National Soo Line Bldg., Minneapolis, Minn.
- STUART, LYMAN H., member (1926), loan analyst, *Farmers & Merchants Na-*  
*tional Bank*, Los Angeles, Calif.
- STUART, VIRGIL N., associate (1936), with *Haskins & Sells*  
420 Denver National Bank Bldg., Denver, Colo.
- STULL, CHESTER JAMES, member (1931), *Chester James Stull*  
802 Colonial American Bank Bldg., Roanoke, Va.
- STUMP, SIDNEY P., associate (1925), with *Chandler, Murray & Chilton*  
1810 The First Central Tower, Akron, Ohio
- STUMPFEL, WILLIAM H., member (1917), partner, *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- STURGEON, JOHN S., member (1935), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- STURM, JOHN EDWARD, associate (1922), auditor, *Kay Richards & Co.*, stock  
brokers, Union Trust Bldg., Pittsburgh, Pa.
- SUFFERN, PHILIP S., member (1916), partner, *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- SULLIVAN, JOHN CHARLES, associate (1937)  
P. O. Box 774, Reading, Pa.
- SULLY, JAMES O., member (1912), partner, *James O. Sully and Company*  
465 California St., San Francisco, Calif.
- SUMERSILLE, A. ERLE, associate (1935), *A. Erle Sumersille*  
P. O. Box 1346, San Juan, P. R.
- SUNDBERG, EINAR W. C., member (1936), with *Peat, Marwick, Mitchell & Co.*  
30 Federal St., Boston, Mass.
- SUNLEY, WILLIAM T., member (1916), president, *American Academy of Account-*  
*ing*, 720 N. Michigan Ave., Chicago, Ill.
- SUNSTROM, E. ARNOLD, member (1934), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- SURDAM, ARTHUR E., member (1936), partner, *Amen, Surdam & Co.*  
1635 Marine Trust Bldg., Buffalo, N. Y.
- SUROSKY, WILLIAM, member (1923), partner, *Surosky, Marcus & Co.*  
126 Market St., Paterson, N. J.
- SUTER, FRED A., member (1913)  
521 Wenonah Ave., Oak Park, Ill.
- SUTHERLAND, ELMER L., member (1931), partner, *Lawrence Scudder & Co.*  
120 Wall St., New York, N. Y.
- SUTHERLAND, LELAND G., member (1925), with *Price, Waterhouse & Co.*  
502 American Security Bldg., Washington, D. C.
- SUTHERLAND, WILLIAM, member (1912), partner, *Arthur Young & Co.*  
3400, 1 N. LaSalle St., Chicago, Ill.

### *Alphabetical List of Members and Associates*

- SUTOR, CHARLES F., associate (1922), *Charles F. Sutor*  
308 Linker Bldg., La Crosse, Wis.
- SUTTELL, ALLYN K., associate (1937)  
28 Sheffield Ave., Pawtucket, R. I.
- SUTTON, WILLIAM STANBOROUGH, member (1916), *Sutton & Company*  
1414 Union Bank Bldg., Pittsburgh, Pa.
- SWAIN, WILLIAM J., member (1933), *W. J. Swain*  
608 Midland Bldg., Kansas City, Mo.
- SWANSON, CHARLES F., member (1936), with *Lybrand, Ross Bros. & Montgomery*,  
2101 Packard Bldg., Philadelphia, Pa.
- SWANTEE, PAUL F., member (1933), with *Arthur Andersen & Co.*  
1305 Commerce Bldg., Kansas City, Mo.
- SWARTZ, FRED E., member (1924), with *F. M. Speakman*  
456 Bourse Bldg., Philadelphia, Pa.
- SWEARINGEN, ALBERT L., member (1922), partner, *Swearingen & Swearingen*  
3334 Prospect Ave., Cleveland, Ohio
- SWEARINGEN, HOWARD A., member (1916), partner, *Swearingen & Swearingen*  
3334 Prospect Ave., Cleveland, Ohio
- SWEENEY, CHARLES THOMAS, member (1937), *Charles T. Sweeney*  
605 Tecumseh Bldg., Springfield, Ohio
- SWEENEY, HENRY WHITCOMB, member (1923), with *Farm Credit Administration*,  
Washington, D. C.
- SWEENEY, ROBERT SUTTON, member (1937), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- SWEENEY, JOSEPH A., member (1936), partner, *Sweeney & Meighan*  
Tampa Gas Company Bldg., Tampa, Fla.
- SWEET, HOMER NEWTON, member (1915), partner, *Lybrand, Ross Bros. & Montgomery*,  
80 Federal St., Boston, Mass.
- SWENSON, ARTHUR S., member (1925), *Arthur S. Swenson and Associates*  
551 Fifth Ave., New York, N. Y.
- SWEZEY, GEORGE O., associate (1927), treasurer, *Nesle's Milk Products, Inc.*  
155 E. 44th St., New York, N. Y.
- SWIFT, JOHN D., member (1929), partner, *Reilly, Penner & Benton*  
110 E. Wisconsin Ave., Milwaukee, Wis.
- SWINDELL, L. I., member (1935), with *Peat, Marwick, Mitchell & Co.*  
30 Federal St., Boston, Mass.
- SWINEBROAD, LLOYD EVERETTE, member (1930), partner, *Short-Swinebroad & Associates*,  
80 William St., New York, N. Y.
- SWOFFORD, JOHN L., member (1934), *J. L. Swofford and Company*  
809 First National Bank Bldg., Fort Smith, Ark.
- SWOPE, RUSSELL C., member (1936), partner, *Gray, Hunter, Stenn & Co.*  
35 E. Wacker Dr., Chicago, Ill.
- SWORMSTEDT, CHARLES W., member (1936), partner, *Haskins & Sells*  
1403 First National Bank Bldg., Cincinnati, Ohio
- TAIT, EDWARD B., member (1936), *Edward B. Tait*  
209 N. E. 79th St., Miami, Fla.
- TALBOT, CYRIL, member (1930), partner, *Barrow, Wade, Guthrie & Co.*  
1 N. LaSalle St., Chicago, Ill.
- TALIAFERRO, ALBERT PENDLETON, member (1914), treasurer, *Bonbright & Company, Inc.*,  
25 Nassau St., New York, N. Y.
- TALLENT, JAMES E., member (1922), *James E. Tallent*  
11 W. 42nd St., New York, N. Y.
- TALLEY, CLAUDE B., associate (1937), partner, *Talley & Dunn*  
410 Spring St., Danville, Va.
- TANGUY, LEWIS LELAND, member (1936), with *Lybrand, Ross Bros. & Montgomery*,  
2101 Packard Bldg., Philadelphia, Pa.
- TANNER, LOUIS FRANCIS, member (1921), *Tanner and Tanner*  
414 Monongahela Bldg., Morgantown, W. Va.

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- TAPP, T. J., member (1922), partner, *Learned & Tapp*  
307 State National Bank Bldg., Houston, Texas
- TARTER, SAMUEL, member (1922), *Samuel Tarter*  
1457 Broadway, New York, N. Y.
- TATE, DELBERT L., associate (1923), *Delbert L. Tate*  
959 Westchester Way, Birmingham, Mich.
- TAURITZ, LEO L., associate (1932), *Leo L. Tauritz*  
522 Fifth Ave., New York, N. Y.
- TAVENNER, GEORGE W., member (1936), *George W. Tavenner*  
404 Juliana St., Parkersburg, W. Va.
- TAYLOR, BAXTER C., member (1936), partner, *Wm. F. Loflin & Co.*  
Columbus Bank & Trust Company Bldg., Columbus, Ga.
- TAYLOR, CONRAD BALDWIN, member (1926), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- TAYLOR, FRANK C., member (1929), *Frank C. Taylor*  
1211 American National Bank Bldg., Beaumont, Texas
- TAYLOR, HARRAR WARNER, associate (1937), with *Humphrey, Robinson & Company*, 201 Columbia Bldg., Louisville, Ky.
- TAYLOR, HARRY E., member (1937), with *Leslie, Banks & Company*  
21 West St., New York, N. Y.
- TAYLOR, HERBERT D., member (1914), with *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- TAYLOR, HUBERT, member (1937), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- TAYLOR, JACOB B., member (1931), chairman, accounting department, *Ohio State University*, Columbus, Ohio
- TAYLOR, JOHN, associate (1936), with *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- TAYLOR, LESLIE HUNT, member (1932), partner, *Peat, Marwick, Mitchell & Co.*  
607 Dexter Horton Bldg., Seattle, Wash.
- TAYLOR, NELSON E., member (1924), partner, *Taylor, Powell & Wilson*  
Bright Bldg., Greenwood, Miss.
- TAYLOR, OTTO F., member (1920), partner, *O. F. Taylor & Co.*  
50 Broadway, New York, N. Y.
- TAYLOR, PERCY MILES, member (1921), with *Central Bank for Cooperatives, Farm Credit Administration*, Washington, D. C.
- TAYLOR, PERCY W., associate (1924), *Percy W. Taylor*  
42 Lynde Ave., Melrose, Mass.
- TAYLOR, ROBERT T., member (1934), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- TAYLOR, SIDNEY L., member (1935), *Sidney L. Taylor*  
509 Warnock Bldg., Sioux City, Iowa
- TAYLOR, WILLIAM E., member (1934), care of *Office of the Commissioner of Accounts and Deposits*, United States Treasury Department  
Munitions Bldg., Washington, D. C.
- TAYLOR, WILLIAM J., member (1912), partner, *Brubaker, Fisher & Taylor*  
1202 Sweetland Bldg., Cleveland, Ohio
- TEARE, DANIEL JAMES, associate (1925), treasurer, *Burgess Battery Co.*  
Freeport, Ill.
- TEASLEY, WILLIAM H., member (1922), *William H. Teasley*  
929 S. Catalina St., Los Angeles, Calif.
- TEBBENS, WILKE GERHARD, member (1930), *W. G. Tebbens*  
1617 Pennsylvania Blvd., Philadelphia, Pa.
- TEDTMANN, M. EARL, member (1936), *Frank C. Dechebach & Co.*  
1110 Traction Bldg., Cincinnati, Ohio
- TEEL, FRANCIS E., associate (1935), *Francis E. Teel and Company*  
Finance Bldg., Kansas City, Mo.
- TEELE, ARTHUR W., member (1905), partner, *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.

*Alphabetical List of Members and Associates*

- TEETER, EARL G., associate (1917), *Earl G. Teeter*  
1841 Midland Bldg., Chicago, Ill.
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107 Kellogg Blvd., East, St. Paul, Minn.
- TEMPLETON, WILLIAM, member (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- TENNENT, HUGH C., member (1928), partner, *Tennent, Greaney & Wallace*  
432 Dillingham Transportation Bldg., Honolulu, T. H.
- TERRY, FELIX T., member (1936), with *W. O. Ligon & Company*  
916 Niels Esperson Bldg., Houston, Texas
- TERRY, HORACE B., member (1926), *Horace B. Terry*  
Callahan Bank Bldg., Dayton, Ohio
- TERRY, JOSEPH G., member (1925), with *Wolf and Company*  
7 S. Dearborn St., Chicago, Ill.
- TERRY, LELAND E., member (1925), with *Allen R. Smart & Co.*  
1504 Harris Trust Bldg., Chicago, Ill.
- TEUNON, JAMES STANLEY, member (1922), partner, *J. S. Teunon & Co.*  
Broad Street Bank Bldg., Trenton, N. J.
- TEWKSBUURY, CARL L., associate (1917), with *Fort Wayne National Bank*  
Fort Wayne, Ind.
- THEDIECK, CHARLES G., associate (1937), auditor, *Planters Nut & Chocolate Co.*, Suffolk, Va.
- THEISS, EDWIN L., member (1926), associate professor of accounting, *University of Illinois*, 116 Commerce Bldg., Urbana, Ill.
- THIEBERG, JOSEPH, member (1935), partner, *Ashton & Thieberg*  
64 Hamilton St., Paterson, N. J.
- THIELMEYER, HERBERT R., associate (1934), with *John F. Forbes & Company*  
510 Crocker Bldg., San Francisco, Calif.
- THIEROFF, GEO. E., member (1937), *Geo. E. Thieroff*  
204 Board of Trade Bldg., Wheeling, W. Va.
- THISTLETHWAITE, A. J. H., member (1931), with *Deloitte, Plender, Haskins & Sells*, Edificio La Nacional, Avenida Juarez, Mexico, D. F.
- THOBURN, FRANK, associate (1932), with *Allen M. K. Stephens & Company*  
802 Trenton Trust Bldg., Trenton, N. J.
- THOMAS, EARL E., member (1925), partner, *Thomas, Bootz & Thomas*  
709 Citizens Bank Bldg., Evansville, Ind.
- THOMAS, FRANCIS CLAIR, member (1937), with *Lybrand, Ross Bros. & Montgomery*, 621 S. Spring St., Los Angeles, Calif.
- THOMAS, GEORGE J., member (1933), with *Marshall Field & Company*  
200 Madison Ave., New York, N. Y.
- THOMAS, HAROLD BYRD, associate (1931), *H. B. Thomas*  
P. O. Box 3233, Santurce Station, San Juan, P. R.
- THOMAS, H. IVOR, member (1913), partner, *Thomas & Moore*  
215 W. 7th St., Los Angeles, Calif.
- THOMAS, LEWIS E., associate (1936), *L. E. Thomas*  
801 Odd Fellows Bldg., South Bend, Ind.
- THOMAS, MARSHALL M., member (1928), partner, *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- THOMAS, ROSCOE L., member (1915), partner, *Rowland, Thomas & Co.*  
424 Hennessy Bldg., Butte, Mont.
- THOMAS, WILBUR DILLEN, associate (1926), accountant, *Reconstruction Finance Corp.*, 1825 H St., N. W., Washington, D. C.
- THOMPSON, ALBERT C., member (1925), *Albert C. Thompson*  
912 Kentucky Home Life Bldg., Louisville, Ky.
- THOMPSON, CHARLES, member (1917), partner, *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- THOMPSON, E. R., member (1936), *E. R. Thompson*  
1105 Volunteer Bldg., Chattanooga, Tenn.
- THOMPSON, GEORGE M., member (1923), *George M. Thompson*  
505 Title Insurance Bldg., Los Angeles, Calif.

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- THOMPSON, HOWARD SMITH, member (1932), *Howard S. Thompson*  
332 210 W. 7th St., Los Angeles, Calif.
- THOMPSON, JAMES C., associate (1935), *James C. Thompson*  
Security Bldg., St. Louis, Mo.
- THOMPSON, JESSE FINLEY, associate (1937), with *Columbia Steel Co.*  
Russ Bldg., San Francisco, Calif.
- THOMPSON, OWEN STANLEY, member (1922), *Owen Stanley Thompson*  
111 John St., New York, N. Y.
- THOMPSON, PHILIP E. M., member (1930), partner, *Vollmer & Thompson*  
3108 Atlantic Ave., Atlantic City, N. J.
- THOMPSON, WALKER O., associate (1936), auditor, *Mid-Continent Petroleum Corporation*, Tulsa, Okla.
- THOMPSON, WILLIAM H., JR., member (1937), *William H. Thompson, Jr.*  
1152 E. Jersey St., Elizabeth, N. J.
- THOMPSON, WILLIAM RODNEY, member (1923), *William R. Thompson*  
709 Torrey Bldg., Duluth, Minn.
- THOMPSON, WILLIAM W., member (1910), *Wm. W. Thompson & Co.*  
176 W. Adams St., Chicago, Ill.
- THOMSON, HENRY M., member (1920), partner, *Thomson, Cooper & Thomson*  
1422 C. C. Chapman Bldg., Los Angeles, Calif.
- THOMSON, JOHN C., member (1933), partner, *Thomson, Cooper & Thomson*  
1422 C. C. Chapman Bldg., Los Angeles, Calif.
- THOMY, CARL D., member (1930), partner, *Williams & Thomy*  
1416 Temple Bldg., Rochester, N. Y.
- THORBURN, EDWIN F., member (1935), *Edwin F. Thorburn*  
701 Newport Finance Bldg., Newport, Ky.
- THORN, RALPH E., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- THORNTON, CLARKE WAYNE, associate (1937), treasurer, *Schulze Baking Co.*  
118 W. 47th St., Kansas City, Mo.
- THORNTON, EDWARD B., member (1933), assistant to the secretary and treasurer, *Premier-Pabst Corporation*, 221 N. LaSalle St., Chicago, Ill.
- THORNTON, FRANK W., member (1912)  
Box 141, Denville, N. J.
- THORNTON, FREDERICK L., member (1922), with *Barrow, Wade, Guthrie & Co.*  
810 Oklahoma Bldg., Tulsa, Okla.
- THORSEN, HERBERT T., member (1933), associate, *Boulay, Anderson, Waldo & Co.*, 1023 Northwestern Bank Bldg., Minneapolis, Minn.
- THORSTENSON, JOHN G., member (1924), *John G. Thorstenson*  
1210 W. R. Rust Bldg., Tacoma, Wash.
- THUDSON, F. M., member (1932), partner, *Horwath & Horwath*  
551 Fifth Ave., New York, N. Y.
- THULIN, FREDERICK A., member (1922), partner, *Thulin, Johnson & Fraser*  
105 S. LaSalle St., Chicago, Ill.
- THUNBERG, FRANK J., member (1925), *Frank J. Thunberg and Company*  
89 State St., Boston, Mass.
- THURSTON, ROYAL C., JR., member (1937), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- THURSTON, TROY G., member (1935), partner, *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- TIEDEMANN, BERTHOLD D., associate (1936), *Berthold D. Tiedemann*  
615 F St., N. W., Washington, D. C.
- TIGER, LOUIS, member (1927), *Louis Tiger & Co.*  
Federal Commerce Trust Bldg., St. Louis, Mo.
- TILLINGHAST, HOWARD ALVA, member (1932)  
270 N. Main St., Danielson, Conn.
- TILLISON, ROBERT F., member (1927), partner, *Phagan, Tillison & Tremble*  
25 W. 43rd St., New York, N. Y.
- TILLOTSON, ANDREW L., member (1935), *A. L. Tillotson*  
914 Slattery Bldg., Shreveport, La.

### *Alphabetical List of Members and Associates*

- TILLY, VIRGIL S., member (1935), partner, *W. O. Ligon & Company*  
410 National Bank of Tulsa Bldg., Tulsa, Okla.
- TILNEY, STANLEY D., associate (1921), *Stanley D. Tilney*  
750 N. Michigan Ave., Chicago, Ill.
- TILTON, FREDERIC A., member (1910), with *Haskins & Sells*  
1625 Barnett National Bank Bldg., Jacksonville, Fla.
- TIMMONS, BUFORD A., member (1925), *Timmons Audit Company*  
Burwell Bldg., Knoxville, Tenn.
- TIMPSON, LAWRENCE S., member (1925), partner, *Timpson, Mayhew & Brissman*,  
Broadway Bldg., Oakland, Calif.
- TINKHAM, ARTHUR W., associate (1933), tax accountant, *The Dentists' Supply Company of New York*,  
220 W. 42nd St., New York, N. Y.
- TINNEY, E. HERBERT, member (1937), with *Christiana Securities Co.*  
9032 duPont Bldg., Wilmington, Del.
- TINSLEY, ALEXANDER L., member (1914), *Alexander L. Tinsley*  
2102 St. Paul St., Baltimore, Md.
- TIPPERMAN, SIMON, associate (1924), chief accountant, *Montefiore Hospital for Chronic Diseases*,  
100 E. Gun Hill Rd., New York, N. Y.
- TISDEL, NELSON C., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- TITTSWORTH, WILLIAM B., member (1934), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- TITUS, GEORGE FRANCIS, associate (1927), supervising accountant and auditor,  
*Accounts and Deposits, United States Treasury Dept.*, Washington, D. C.
- TOBIAS, SIDNEY, member (1935), partner, *Sinclair, Tobias & Co.*  
415 Lexington Ave., New York, N. Y.
- TODD, CHARLES W., member (1922), *Chas. W. Todd*  
30 S. 38th St., Philadelphia, Pa.
- TODER, EMANUEL, member (1935), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- TODMAN, FREDERICK S., member (1933), partner, *Frederick S. Todman & Co.*  
60 Beaver St., New York, N. Y.
- TOEPFER, J. RALPH, member (1937), partner, *Toepfer & Magee*  
1103 Walbridge Bldg., Buffalo, N. Y.
- TOLER, ANDREW MORRIS, member (1934), *A. M. Toler & Co.*  
505 E. Franklin St., Richmond, Va.
- TOLLETH, WILLIAM ROBERTSON, member (1910), *W. R. Tolleth*  
1000 Bank of Commerce Bldg., Norfolk, Va.
- TOMPKINS, CHARLES BRAMPTON, member (1916), *C. B. Tompkins*  
1025 Masselin Ave., Los Angeles, Calif.
- TOMPKINS, LLOYD L., member (1929), partner, *Haskins & Sells*  
1405 Healey Bldg., Atlanta, Ga.
- TONER, JAMES V., member (1934), *James V. Toner*  
80 Boylston St., Boston, Mass.
- TOOLEY, HOMER H., member (1925), *Homer H. Tooley*  
801 Crocker Bldg., San Francisco, Calif.
- TORBET, ALBERT W., member (1922), partner, *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- TOTH, LOUIS, member (1925), partner, *Horwath & Horwath*  
551 Fifth Ave., New York, N. Y.
- TOUPS, RAYMOND A., member (1937), partner, *E. George Rogers & Co.*  
1536 Canal Bank Bldg., New Orleans, La.
- TOURIN, FRED, member (1922), partner, *Shmerler & Tourin*  
551 Fifth Ave., New York, N. Y.
- TOUSE, CHARLES G., member (1924), partner, *Monks & Touse*  
209 Phoenix Bldg., Bay City, Mich.
- TOWER, CARLETON M., member (1928), *Carleton M. Tower & Co.*  
105 W. Adams St., Chicago, Ill.
- TOWNS, CHARLES H., member 1923, partner, *Loomis, Suffern & Fernald*  
80 Broad St., New York, N. Y.



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- TOWNSEND, DAVID E., member (1917), c/o *Barclay Banks (France), Ltd.*  
Promenade des Anglais, Nice, A. N. France
- TOWNSEND, FERDINAND C., member (1906), partner, *Townsend & Dix*  
280 Broadway, New York, N. Y.
- TRACY, L. W., member (1930), with *Touche, Niven & Co.*  
610 Boatmen's Bank Bldg., St. Louis, Mo.
- TRACY, NORMAN H., member (1935), partner, *P. L. Crawford & Co.*  
203 N. Wabash Ave., Chicago, Ill.
- TRACY, ROBERT M., member (1937), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- TRAINOR, JAMES A., member (1937), partner, *James A. Trainor and Company*  
50 Broadway, New York, N. Y.
- TRANT, WILLIAM MARSHALL, member (1925), secretary, *Holly Sugar Corporation*,  
Golden Cycle Bldg., Colorado Springs, Colo.
- TRAVIS, A. V., associate (1925), *A. V. Travis*  
405 Montgomery St., San Francisco, Calif.
- TREADWELL, GEORGE A., member (1916), with *Peal, Marwick, Mitchell & Co.*  
919 Union Indemnity Bldg., New Orleans, La.
- TREADWELL, ROBERT C., associate (1937), with *Hurdman and Cranstoun*  
31 Mamaroneck Ave., White Plains, N. Y.
- TREDWELL, FREDERICK RANDOLPH, member (1937), with *Baumann, Finney & Co.*,  
208 S. LaSalle St., Chicago, Ill.
- TREMBLE, ROLAND N., member (1931), partner, *Phagan, Tillison & Tremble*  
25 W. 43rd St., New York, N. Y.
- TREMPER, EDWARD P., JR., associate (1936), with *Allen R. Smart & Co.*  
1411 Fourth Avenue Bldg., Seattle, Wash.
- TRESSEL, HARRY S., member (1936), *Harry S. Tressel*  
628, 10 S. LaSalle St., Chicago, Ill.
- TREWORGY, HAROLD S., member (1933), partner, *Scovell, Wellington & Co.*  
293 Bridge St., Springfield, Mass.
- TRIMARCO, RALPH R., member (1926), treasurer, *Grunow Corp.*  
4127 George St., Chicago, Ill.
- TRIPP, WILBOUR D., associate (1922), partner, *Wilbour D. Tripp & Co.*  
271 Madison Ave., New York, N. Y.
- TRIPP, WILLARD ARNOLD, member (1932), with *Aetna Portland Cement Company*,  
Bay City, Mich.
- TROBRIDGE, CHARLES R., member (1917), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- TROPER, MORRIS C., member (1925), partner, *Loeb & Troper*  
521 Fifth Ave., New York, N. Y.
- TROTTER, TILLMAN B., member (1935), *T. B. Trotter Company*  
717 Citizens State Bank Bldg., Houston, Texas
- TROUANT, D. L., member (1929), with *Price, Waterhouse & Co.*  
1710 Packard Bldg., Philadelphia, Pa.
- TROUB, LEONARD M., member (1920), partner, *Leonard M. Troub & Co.*  
750 Main St., Hartford, Conn.
- TROUTFETTER, VICTOR E., member (1936), with *Ralph B. Mayo and Company*  
1200 Security Bldg., Denver, Colo.
- TROYER, WALTON H., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- TRUE, JOSEPH M., member (1920), *Joseph M. True*  
641 Liberty Ave., Pittsburgh, Pa.
- TUCK, F. LUCIAN, member (1925), internal revenue agent, *Bureau of Internal Revenue*,  
341 Ninth Ave., New York, N. Y.
- TUCKER, CHARLES W., associate (1937), comptroller, *H. F. Hood & Sons, Inc.*  
500 Rutherford Ave., Boston, Mass.
- TUCKER, HERBERT E., member (1933), partner, *Charles F. Rittenhouse & Company*,  
1 Federal St., Boston, Mass.
- TUFTS, KINGSLEY, member (1932)

P. O. Box 262, Berkeley, Calif.

*Alphabetical List of Members and Associates*

- TUFTS, ORRIE HANCOCK, member (1924), *Tufts & Wells*  
512 Krise Bldg., Lynchburg, Va.
- TURNBULL, FREDERICK SYME, associate (1935), partner, *Schofield & Turnbull*  
1003 James Bldg., Chattanooga, Tenn.
- TURNBULL, JOSEPH A., associate (1929), assistant examiner, *Federal Reserve Board*, Washington, D. C.
- TURNBULL, RALPH W., member (1933), *Ralph Turnbull & Co.*  
416 First National Bank Bldg., Springfield, Ill.
- TURNBURKE, H. M., member (1937), *H. M. Turnburke*  
Manson Arcade, Clearwater, Fla.
- TURNER, BRADLEY O., associate (1928), with *Humphrey, Robinson & Company*  
201 Columbia Bldg., Louisville, Ky.
- TURNER, CHARLES A., associate (1931), accountant, *The Diamond Match Co.*  
Spokane, Wash.
- TURNER, CLARENCE L., member (1926), partner, *Turner, Crook and Zebley*  
1530 Chestnut St., Philadelphia, Pa.
- TURNER, JAMES L., member (1936), with *Mulligan, Muller and Company*  
342 Madison Ave., New York, N. Y.
- TURNER, JOHN J., associate (1925), *John J. Turner*  
80 Livingston St., Brooklyn, N. Y.
- TURTLE, GEORGE R., member (1921), *George R. Turtle*  
203 S. Dearborn St., Chicago, Ill.
- TUTTLE, CHARLES C., member (1915), partner, *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- TWOSE, HERBERT H., member (1922), *Herbert H. Twose*  
307, 207 E. Michigan Ave., Milwaukee, Wis.
- UHL, AUSTIN O., member (1925), comptroller, *Waldorf System, Incorporated*  
169 High St., Boston, Mass.
- UHLENBERG, C. G., member (1936), *C. G. Uhlenberg*  
1056 Russ Bldg., San Francisco, Calif.
- ULLRICH, WILLIAM A., member (1922), *William A. Ullrich & Company*  
612 Harries Bldg., Dayton, Ohio
- UNDERWOOD, TURNER SYLVESTER, associate (1925), *Turner Sylvester Underwood*, 323 Colorado Bldg., Pueblo, Colo.
- UNGER, FREDERICK W., associate (1936), with *Price, Waterhouse & Co.*  
1602 Union Trust Bldg., Cleveland, Ohio
- UNGER, J. ELVIN, member (1932), *J. Elvin Unger*  
514 Stickell Bldg., Hagerstown, Md.
- UNION, CHESTER R., member (1917), with *Price, Waterhouse & Co.*  
15 Westminster St., Providence, R. I.
- UNSWORTH, THOMAS ALBERT, associate (1936), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- UNZICKER, EDGAR L., associate (1936), with *Touche, Niven & Co.*  
802 Consolidated Bldg., Los Angeles, Calif.
- UPLEGER, ARTHUR C., member (1922), partner, *A. C. Upleger & Company*  
Service Mutual Bldg., Waco, Texas
- UPTON, JOSEPH W., associate (1932), division auditor, *Sanitary Grocery Co., Inc.*, 1845 4th St., N. E., Washington, D. C.
- URQUHART, ETTA M., member (1925), partner, *Robert Douglas & Company*  
1 Federal St., Boston, Mass.
- URQUHART, RUSSELL, member (1937), with *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- UTLEY, HAROLD C., member (1934), with *Ernst & Ernst*  
1204 First National Soo Line Bldg., Minneapolis, Minn.
- UTTER, ARTHUR J., member (1923), *Arthur J. Utter*  
175 W. Jackson Blvd., Chicago, Ill.

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- VAIL, ROY GASTON, member (1927), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- VALDES, JAMES FRANCIS, associate (1934), *James Francis Valdes*  
615 Professional Bldg., Bradenton, Fla.
- VAN, ERIC P., member (1933), with *Peat, Marwick, Mitchell & Co.*  
510 American Bank Bldg., Portland, Ore.
- VAN BENSCHOTEN, HARRY E., member (1925), partner, *H. E. Van Benschoten & Co.*, 295 Madison Ave., New York, N. Y.
- VAN BOSKIRK, ROBERT H., member (1937), partner, *VanBoskirk-Remington & Associates*, 401 Bankers Life Bldg., Lincoln, Neb.
- VAN DERYDS, S. E., member (1928), *S. E. Van Deryds*  
P. O. Box 78, San Juan, P. R.
- VANDER HORST, GERRIT, member (1936), *G. Vander Horst*  
412 W. 6th St., Los Angeles, Calif.
- VAN DEUSEN, ALBERT M., associate (1937), accountant, *Parrott Investment Company*, 155 Montgomery St., San Francisco, Calif.
- VAN DEUSEN, CLARENCE, member (1930), president, *Van Deusen Auditing Co.*  
P. O. Box 1193, Boise, Idaho
- VAN EMON, CARLTON G., member (1929), partner, *T. Coleman Andrews & Company*, 1205 National Press Bldg., Washington, D. C.
- VAN EPS, GEORGE T., member (1919), *George T. Van Eps*  
1220 Harris Trust Bldg., Chicago, Ill.
- VAN HEKLE, WILLIAM H., member (1916), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- VAN KEPPEL, ARNOLD J., member (1929), partner, *Van Keppel & Green*  
1001 Grand Rapids Trust Bldg., Grand Rapids, Mich.
- VAN KIRK, JAY C., member (1936), professor of accounting, *Tulane University*  
New Orleans, La.
- VANKIRK, WILLIAM HUTCHINS, member (1925), *William H. Vankirk*  
2002 Fidelity-Philadelphia Trust Bldg., Philadelphia, Pa.
- VANNAIS, LEON E., member (1921), with *International Business Machines Corporation*, 1111 Connecticut Ave., Washington, D. C.
- VAN OSS, A., member (1914), *A. van Oss*  
110 William St., New York, N. Y.
- VAN TIFFLIN, WILLIAM H., member (1926), partner, *Fletcher, Van Tiffin & Ross*, 3110 Book Tower, Detroit, Mich.
- VARAY, HENRY, member (1916), *Henry Varay*  
19 Rector St., New York, N. Y.
- VARNEDOE, IRA J., associate (1936), partner, *Markham & Varnedoe*  
Rogers Bldg., Jacksonville, Fla.
- VASOLL, HERBERT, member (1933), with *Davies & Davies*  
103 Park Ave., New York, N. Y.
- VAUGHAN, ARTHUR S., member (1905), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- VAUGHAN, BERNARD M., associate (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- VAUGHAN, JAMES D., member (1935), with *American Locomotive Co.*  
30 Church St., New York, N. Y.
- VEGA, ROBERT M., member (1936), partner, *Bagley, Vega & Company*  
120 S. LaSalle St., Chicago, Ill.
- VERKOUTEREN, JOHN H., member (1927), *John H. Verkouteren & Company*  
Woodward Bldg., Washington, D. C.
- VERNON, WILLIAM LAWTHOR, member (1926), *W. L. Vernon*  
Cairo, Ill.
- VETTER, MARTIN A., member (1928), with *Department of Investments, Division of Corporations, State of California*, 403 State Bldg., Los Angeles, Calif.
- VICKERY, EGBERT T., member (1931), partner, *Shipley & Vickery*  
315 Montgomery St., San Francisco, Calif.
- VINCENT, NORMAN H. S., member (1935), partner, *Robert Douglas & Company*  
1 Federal St., Boston, Mass.

*Alphabetical List of Members and Associates*

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208 S. LaSalle St., Chicago, Ill.
- VISER, HARRY L., member (1925), partner, *Viser & Eglin*  
Giddens Land Bldg., Shreveport, La.
- VLAHOS, ATHAN D., member (1931), *Athan D. Vlahos*  
25 W. 43rd St., New York, N. Y.
- VOELKER, BERNARD HOWARD, member (1929), *Bernard H. Voelker*  
32 Broadway, New York, N. Y.
- VOGELE, EDWARD A., member (1932), partner, *Kennedy & Vogele*  
1312 First National Bank Bldg., Cincinnati, Ohio
- VOLLUM, ROBERT BOONE, member (1905), partner, *Vollum and Vollum*  
618 Perry Bldg., Philadelphia, Pa.
- VONHAUSEN, CHARLES, member (1934), with *New York Stock Exchange*  
11 Wall St., New York, N. Y.
- VON TOBEL, JULIUS, member (1931), partner, *John B. Geijsbeek & Co.*  
404 Chamber of Commerce Bldg., Denver, Colo.
- VREELAND, WALLACE N., JR., member (1935), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- WAAS, GEORGE J., member (1934), principal business analyst, *Farm Credit Administration*, Washington, D. C.
- WACHTELL, THEODORE, member (1916), partner, *Livingston & Wachtell*  
114 E. 32nd St., New York, N. Y.
- WADE, ALBERT L., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- WADE, HARRY HENCHELL, member (1937), assistant professor, *University of Iowa*, 205 University Hall, Iowa City, Iowa
- WADHAMS, VANCE A., associate (1934), with *Price, Waterhouse & Co.*  
1517 First Wisconsin National Bank Bldg., Milwaukee, Wis.
- WADIN, OLAF A., member (1935), *Olaf A. Wadin*  
626 Title & Trust Bldg., Phoenix, Ariz.
- WAGGONER, LESLIE R., associate (1934), with *Shell Oil Corporation*  
580 Market St., San Francisco, Calif.
- WAGGONER, W. C., member (1927), partner, *R. G. Rankin & Co.*  
105 W. Adams St., Chicago, Ill.
- WAGNER, ARCHIBALD F., member (1920), partner, *Haskins & Sells*  
2020 Harris Trust Bldg., Chicago, Ill.
- WAGNER, EDWIN H., member (1922), partner, *Touche, Niven & Co.*  
1136 Arcade Bldg., St. Louis, Mo.
- WAGNER, GEORGE, member (1937), partner, *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- WAGNER, ISAAC, member (1922), partner, *Katz, Wagner and Company*  
1955, 1 N. LaSalle St., Chicago, Ill.
- WAGNER, MARVYN J., member (1935), with *Lawrence Scudder & Co.*  
120 Wall St., New York, N. Y.
- WAGNER, NEWTON V., member (1934), partner, *Arthur Andersen & Co.*  
1102 Majestic Bldg., Milwaukee, Wis.
- WAGNER, W. M., member (1934), partner, *William C. Kirby & Co.*  
105 W. Monroe St., Chicago, Ill.
- WAHLQUIST, CARL ARNOLD, associate (1925), *C. A. Wahlquist*  
6622 Ellis Ave., Chicago, Ill.
- WAITE, ARTHUR H., JR., member (1937), partner, *M. H. Barnes & Company*  
1121 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- WAKEFIELD, EDWIN E., member (1923), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- WALD, HAROLD, associate (1922), *Harold Wald & Company*  
262 Washington St., Boston, Mass.

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- WALDBAUM, A. B., member (1926), partner, *A. B. Waldbaum & Company*  
12 S. 12th St., Philadelphia, Pa.
- WALDEN, C. HOWARD, associate (1934), *C. Howard Walden*  
Securities Bldg., Helena, Mont.
- WALDMAN, MAX, member (1925), partner, *Waldman, Petot & Company*  
414 Marion E. Taylor Bldg., Louisville, Ky.
- WALDO, EARL A., member (1928), partner, *Boulay, Anderson, Waldo & Co.*  
1023 Northwestern Bank Bldg., Minneapolis, Minn.
- WALES, EDWARD M., associate (1933), with *Haskins & Sells*  
615 Pacific Mutual Bldg., Los Angeles, Calif.
- WALES, E. STANTON, member (1936), with *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- WALKER, CARBIS ARTHUR, member (1930), *Carbis Walker and Associates*  
1412 Reynolds Bldg., Winston-Salem, N. C.
- WALKER, RAYMOND HOBSON, member (1926), *Raymond H. Walker*  
1221 Sharp Bldg., Lincoln, Neb.
- WALKER, ROBERT J., member (1914), *Robert J. Walker*  
504 Dickson Bldg., Norfolk, Va.
- WALL, HUGH E., member (1921), partner, *Wall, Cassel & Eberly*  
510 Refiners Oil Bldg., Dayton, Ohio
- WALL, JOHN J., associate (1921), *Wall & Company*  
907 Hospital Trust Bldg., Providence, R. I.
- WALL, WALTER DANA, member (1925), *W. D. Wall*  
44 W. Gay St., Columbus, Ohio
- WALLACE, BRAXTON C., JR., member (1922), *Braxton C. Wallace, Jr.*  
Central Union Bldg., Greenwood, S. C.
- WALLACE, JAMES L., member (1933), with *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- WALLACE, JAMES STEELE, member (1937), director, tax section, *General Motors Corp.*, General Motors Bldg., Detroit, Mich.
- WALLACE, MILAN ELBERT, associate (1936), *M. E. Wallace*  
409 City National Bldg., Wichita Falls, Texas
- WALLACE, SAMUEL, member (1937), partner, *Tennent, Greaney & Wallace*  
432 Dillingham Transportation Bldg., Honolulu, T. H.
- WALLICK, EARLE WILBUR, associate (1925), partner, *Wallick & Short*  
923 15th St., N. W., Washington, D. C.
- WALLIN, OSCAR V., member (1922), partner, *Wolf and Company*  
1616 Walnut St., Philadelphia, Pa.
- WALLING, GEORGE E., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
510 S. Spring St., Los Angeles, Calif.
- WALLIS, HARRY W., member (1937), *Harry W. Wallis*  
525 State Mutual Bldg., Worcester, Mass.
- WALQUIST, ELEANOR K., member (1932), with *New York State Audit Company*  
444 Broadway, Albany, N. Y.
- WALSH, FRANK M., associate (1931), with *Lawrence Scudder & Co.*  
American National Bank Bldg., Kalamazoo, Mich.
- WALSH, MERVYN B., member (1922), partner, *Walsh & Company*  
120 Madison Ave., Detroit, Mich.
- WALSH, PATRICK J., member (1927), *P. J. Walsh*  
703 Consolidated National Bank Bldg., Tucson, Ariz.
- WALTER, FRANCIS H. E., member (1925), *Hartshorn and Waller*  
50 Congress St., Boston, Mass.
- WALTERS, GEORGE, member (1925), with *Turner, Crook & Zebley*  
1530 Chestnut St., Philadelphia, Pa.
- WALTON, WILLIAM R., JR., member (1930), partner, *Wooden & Benson*  
Munsey Bldg., Baltimore, Md.
- WANDMACHER, FREDERICK CORNELIUS, member 1922, partner, *F. C. Wandmacher & Co.*, 15 E. 41st St., New York, N. Y.
- WANDTKE, ROBERT E., associate (1936), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.

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- WANNEN, C. WILLIAM, member (1924), vice-president, *Unexcelled Manufacturing Co., Inc.*, 22 Park Pl., New York, N. Y.
- WANSER, RALPH, associate (1936), with *Scovell, Wellington & Co.*  
110 State St., Boston, Mass.
- WANSLEY, RAYMOND M., member (1926), partner, *Wansley, Crandall & Reuter*  
641 Bank of America Bldg., San Diego, Calif.
- WARBURTON, ROMELYN, associate (1937), with *International Smelting & Refining Company*, 820 Kearns Bldg., Salt Lake City, Utah
- WARD, ALFRED P., member (1919), partner, *Ward, Fisher & Company*  
2400 Industrial Trust Bldg., Providence, R. I.
- WARD, BERNARD N., member (1924), *Bernard N. Ward*  
435 Shearer Bldg., Bay City, Mich.
- WARD, JACKSON P., member (1925), partner, *R. V. Whittaker & Co.*  
426 Whitney Bldg., New Orleans, La.
- WARD, RAYMOND L., member (1930), with *S. D. Leidesdorf & Co.*  
1 N. LaSalle St., Chicago, Ill.
- WARD, THOMAS R., member (1937), partner, *Morgan & Ward*  
307 Rosenbaum Bldg., Meridian, Miss.
- WARD, W. BALLARD, member (1936), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- WARDROP, JOHN W., JR., associate (1937), with *Audit & Survey Company*  
122 E. 42nd St., New York, N. Y.
- WARE, D. T., member (1924), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- WARE, WILLIAM ERHAM, member (1936), partner, *LaRue-Ware and Company*  
727 W. 7th St., Los Angeles, Calif.
- WARNER, PHILIP J., member (1922), president and treasurer, *The Ronald Press Company*, 15 E. 26th St., New York, N. Y.
- WARNER, ROBERT S., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
411 N. 7th St., St. Louis, Mo.
- WARNER, ROSS T., member (1933), *Ross T. Warner & Company*  
602 Tulsa Loan Bldg., Tulsa, Okla.
- WARNER, SYDNEY W., associate (1937), secretary, *The Timkin-Detroit Axle Company*, 100 Clark Ave., Detroit, Mich.
- WARREN, ROBERT E., member (1932), with *Lybrand, Ross Bros. & Montgomery*  
1107 Midland Bldg., Cleveland, Ohio
- WASSERMAN, LEO, member (1923), *Leo Wasserman & Company*  
53 State St., Boston, Mass.
- WATERS, CHESTER C., associate (1921), with *Bureau of Internal Revenue*  
Treasury Annex No. 1, Washington, D. C.
- WATKINS, LUTHER K., member (1926), *Luther K. Watkins*  
2019 Liberty Bank Bldg., Buffalo, N. Y.
- WATSON, ALBERT JOHN, member (1911), partner, *Peat, Marwick, Mitchell & Co.*, 1550 Russ Bldg., San Francisco, Calif.
- WATSON, DAVID, member (1936), with *Young, Lambertson & Pearson*  
414 Castle & Cooke Bldg., Honolulu, T. H.
- WATSON, DAVID McEWAN, member (1925), with *Peat, Marwick, Mitchell & Co.*  
1031 United States National Bank Bldg., Denver, Colo.
- WATSON, GARNER A., member (1926), *G. A. Watson*  
734 Commerce Title Bldg., Memphis, Tenn.
- WATSON, HAROLD JOHN, member (1936), partner, *George K. Watson & Company*, 123 S. Broad St., Philadelphia, Pa.
- WATSON, JOHN W., associate (1921), with *Shell Petroleum Corp.*  
Shell Bldg., St. Louis, Mo.
- WATSON, LAWRENCE EDWARD, member (1932), partner, *A. Lee Rawlings & Company*, Law Bldg., Norfolk, Va.
- WATSON, THOMAS HAROLD, member (1923), auditor, *William R. Warner & Co., Inc.*, 113 W. 18th St., New York, N. Y.
- WATSON, WILLIAM A., member (1896)  
187 Marlborough Rd., Brooklyn, N. Y.

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- WATT, ALEXANDER H., member (1916), *Alexander H. Watt*  
906 Commonwealth Bldg., Philadelphia, Pa.
- WATT, THOMAS, member (1935), with *Touche, Niven & Co.*  
36 Pearl St., Hartford, Conn.
- WAUGH, ROBERT S., member (1935), partner, *Touch, Niven & Co.*  
1505 Book Tower, Detroit, Mich.
- WAYMOUTH, WILLIAM A., member (1931), partner, *Sparrow, Waymouth & Co.*  
P. O. Box 54, San Juan, P. R.
- WEAVER, F. M., member (1916), partner, *Lawrence Scudder & Co.*  
306 Victor Bldg., Kansas City, Mo.
- WEAVER, ROY E., member (1936), with *Lawrence Scudder & Co.*  
924 Grand Rapids National Bank Bldg., Grand Rapids, Mich.
- WEBB, EDWARD H., member (1922), partner, *Busch and Webb*  
1307 Puget Sound Bank Bldg., Tacoma, Wash.
- WEBB, FLOYD T., member (1931), partner, *Ruckstell & Land*  
703 Market St., San Francisco, Calif.
- WEBB, JAMES A., associate (1930), with *Federal Trade Commission*  
Washington, D. C.
- WEBB, THOMAS C., member (1936), *Thos. C. Webb*  
702 Medical Arts Bldg., Waco, Texas
- WEBER, C. BRITTEN, member (1936), with *Ernst & Ernst*  
1900 Rand Bldg., Buffalo, N. Y.
- WEBER, FRANKLIN C., associate (1936), with *Price, Waterhouse & Co.*  
1716 Rand Bldg., Buffalo, N. Y.
- WEBER, GEORGE H., member (1922), partner, *A. H. Whan & Company*  
55 Liberty St., New York, N. Y.
- WEBER, RAYMOND A., associate (1937), *Raymond A. Weber & Co.*  
709 N. 11th St., Milwaukee, Wis.
- WEBER, THOMAS M., JR., member (1936), with *Sidney J. Hayles & Company*  
509 First National Bank Bldg., Atlanta, Ga.
- WEBERG, CHESTER L., member (1920), assistant comptroller, *Goodyear Tire & Rubber Co.*, 21 Marvin Ave., Akron, Ohio
- WEBSTER, GEORGE R., member (1905)  
14 rue Cognacq Jay, Paris, France
- WEBSTER, HENRY M., member (1914), partner, *Webster, Atz & Co.*  
639 S. Spring St., Los Angeles, Calif.
- WEBSTER, LOUIS W., member (1935), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- WEBSTER, NORMAN E., member (1906), partner, *Webster, Horne & Blanchard*  
50 Broadway, New York, N. Y.
- WEBSTER, PAUL KIMBALL, member (1936), with *Haskins & Sells*  
1003 Pacific Mutual Bldg., Los Angeles, Calif.
- WEBSTER, SAMUEL SMITH, JR., member (1923), partner, *Mattison and Davey*  
707 S. Hill St., Los Angeles, Calif.
- WEBSTER, SAMUEL W., member (1936), *Samuel W. Webster*  
136 Liberty St., New York, N. Y.
- WEBSTER, WILLIAM D., member (1916), secretary, *Victor Chemical Works*  
141 W. Jackson Blvd., Chicago, Ill.
- WEDEBERG, S. M., member (1936), professor of accounting and business administration, *University of Maryland*, College Park, Md.
- WEDEL, PAUL J., member (1936), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- WEGMANN, AUGUST A., member (1934), partner, *J. K. Byrne & Co.*  
American Bank Bldg., New Orleans, La.
- WEGNER, A. E., member (1929), with *Unemployment Compensation Dept., Industrial Commission*, 137 E. Wilson St., Madison, Wis.
- WEILE, HAROLD R., member (1925), partner, *H. S. Patterson and H. R. Weile*  
682 Mills Bldg., San Francisco, Calif.
- WEILER, EMIL T., member (1922), partner, *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.

*Alphabetical List of Members and Associates*

- WEINBERG, HARRY, member (1937), partner, *Weinberg & Josephson*  
11 W. 42nd St., New York, N. Y.
- WEINBERGER, DAVID E., member (1924), *David E. Weinberger*  
11 W. 42nd St., New York, N. Y.
- WEINBERGER, WILLIAM B., associate (1925), *William B. Weinberger*  
152 W. 42nd St., New York, N. Y.
- WEINSTEIN, LOUIS, member (1926), partner, *Homes & Davis*  
521 Fifth Ave., New York, N. Y.
- WEIS, CAMILLE, member (1925), partner, *C. Weis & Company*  
322 Carondelet Bldg., New Orleans, La.
- WEISS, H. W., member (1916), partner, *Roden & Weiss*  
915 Fourth National Bank Bldg., Cincinnati, Ohio
- WEISS, JAMES W., member (1925), assistant secretary and treasurer, *Boyertown  
Burial Casket Company*, Boyertown, Pa.
- WEISS, JOSEPH G., member (1927), *Joseph G. Weiss*  
225 Fifth Ave., New York, N. Y.
- WEISS, JULIUS V., member (1917), *Julius V. Weiss & Co.*  
160 N. LaSalle St., Chicago, Ill.
- WEISS, W. F., member (1899), partner, *W. F. Weiss & Co.*  
7 Dey St., New York, N. Y.
- WEISSINGER, CHARLES, member (1908), *Charles Weissinger*  
1526 Race St., Philadelphia, Pa.
- WELCH, ARTHUR J., associate (1926), *Arthur J. Welch*  
2046 Penobscot Bldg., Detroit, Mich.
- WELCH, FRANCIS E., member (1933), *F. E. Welch and Company*  
2109 Industrial Trust Bldg., Providence, R. I.
- WELCKER, WILLIAM H., member (1936), partner, *Charles S. Rocky & Co.*  
1200 Bankers Securities Bldg., Philadelphia, Pa.
- WELDON, OSCAR J., member (1930), partner, *Hunter & Weldon*  
165 Broadway, New York, N. Y.
- WELLINGTON, C. OLIVER, member (1911), partner, *Scovell, Wellington & Co.*  
1615, 111 Broadway, New York, N. Y.
- WELLS, DREXEL DEWEY, member (1931), auditor, *The News Leader Company*  
110 N. 4th St., Richmond, Va.
- WELLS, JULIUS F., member (1932), *J. F. Wells*  
1819 Broadway, New York, N. Y.
- WELLS, SEYMOUR, member (1926), partner, *Scholefield, Wells & Baxter*  
409 Kearns Bldg., Salt Lake City, Utah
- WELLS, W. J., associate (1937), with *Humphrey, Robinson & Company*  
201 Columbia Bldg., Louisville, Ky.
- WELSCH, HENRY WILLIAM, member (1925), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- WELSH, ARTHUR E., associate (1922), partner, *Welsh & Baird*  
917 Union Trust Bldg., Cleveland, Ohio
- WENDER, ARTHUR A., member (1936), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- WERBER, CHARLES F., member (1923), *Charles F. Werber*  
32 Broadway, New York, N. Y.
- WERMUTH, CHARLES E., member (1916), *Charles E. Wermuth & Co.*  
1746 Canal Bank Bldg., New Orleans, La.
- WEST, WILLIAM H., member (1910), partner, *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- WESTERMANN, H. T., member (1905), *H. T. Westermann*  
42 Pondfield Road, W., Bronxville, N. Y.
- WESTERVELT, BENJAMIN E., member (1927), *B. E. Westervelt*  
11 W. 42nd St., New York, N. Y.
- WESTHEAD, EDWARD W., member (1931), with *Price, Waterhouse & Co.*  
1710 Packard Bldg., Philadelphia, Pa.
- WESTON, ROLFE ANDREWS, associate (1926), *Rolfe A. Weston*  
72 Center St., West Haven, Conn.



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- WESTPHALN, HARRY G., associate (1922), auditor, *City of Chicago*  
501 City Hall, Chicago, Ill.
- WETZEL, WM. M., member (1925), vice-president, *Seaboard Commercial Corporation*, 1819 Broadway, New York, N. Y.
- WHARTON, J. RUSSELL, member (1927), partner, *Willett & Wharton*  
523 J. M. S. Bldg., South Bend, Ind.
- WHEALLER, E. O., member (1914), *E. O. Whealler*  
Cornelia, Ga.
- WHEELER, CHARLES T., member (1929), partner, *Lawrence Scudder & Co.*  
404 Muskegon Bldg., Muskegon, Mich.
- WHEELER, EDGAR W., member (1928), partner, *Walsh & Company*  
120 Madison Ave., Detroit, Mich.
- WHEELER, F. RALPH, member (1922), partner, *Wheeler, Crosbie & Company*  
1310 Widener Bldg., Philadelphia, Pa.
- WHEELER, HERBERT A., member (1925), partner, *Blight & Wheeler*  
900, 756 S. Broadway, Los Angeles, Calif.
- WHEELER, WILLIAM C., member (1935), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- WHITCOMB, WALTER D., member (1912), *Walter D. Whitcomb & Co.*  
1042 Pacific Bldg., Portland, Ore.
- WHITE, C. P., member (1925), partner, *White, Page & Co.*  
National City Bank Bldg., Manila, P. I.
- WHITE, CARROLL M., member (1933), with *Peat, Marwick, Mitchell & Co.*  
105 S. LaSalle St., Chicago, Ill.
- WHITE, FRANK, member (1920), *Frank White*  
90 Broad St., New York, N. Y.
- WHITE, HERBERT E., member (1936), with *H. L. Langrall & Co.*  
American Bldg., Baltimore, Md.
- WHITE, JAMES C. M., member (1934), with *Price, Waterhouse & Co.*  
1639 Gulf Bldg., Pittsburgh, Pa.
- WHITE, JOHN J., member (1930), partner, *James F. Welch and Company*  
129 Market St., Paterson, N. J.
- WHITE, JOHN ROBERT, member (1934), with *Price, Waterhouse & Co.*  
820, 530 W. 6th St., Los Angeles, Calif.
- WHITE, KENNETH, member (1936), partner, *Yeager & White*  
401 Louisville Trust Bldg., Louisville, Ky.
- WHITE, KENNETH B., member (1936), with *Haskins & Sells*  
1114 Magnolia Bldg., Dallas, Texas
- WHITE, LEE HEYER, member (1917), *Lee Heyer White*  
347 Madison Ave., New York, N. Y.
- WHITE, MEDFORD H., member (1927), partner, *White, Street & Company*  
duPont Bldg., Wilmington, Del.
- WHITE, OTTO J., member (1936), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- WHITE, RODNEY D., member (1908), partner, *White & Currie*  
1120 White Bldg., Seattle, Wash.
- WHITE, STANLEY WILLARD, member (1936), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- WHITE, WARREN H., associate (1919), partner, *Warren H. White & Company*  
89 Broad St., Boston, Mass.
- WHITE, WILLIAM Z., member (1926), *William Z. White*  
802 Ocean Ave., New London, Conn.
- WHITEHEAD, ALEXANDER K., associate (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- WHITFIELD, GEORGE B., associate (1931), with *Quaker Oats Company*  
141 W. Jackson Blvd., Chicago, Ill.
- WHITFIELD, WILLIAM, member (1908), partner, *Whitfield, Stratford & Co.*  
Pacific Bldg., Portland, Ore.
- WHITTAKER, BENJAMIN H., member (1926), *Ben H. Whittaker*  
1029, 215 W. 7th St., Los Angeles, Calif.

*Alphabetical List of Members and Associates*

- WHITTAKER, R. V., member (1934), partner, *R. V. Whittaker & Co.*  
426 Whitney Bldg., New Orleans, La.
- WHITTLE, GEORGE VERNON, member (1937), *George V. Whittle*  
1823 Smith Tower, Seattle, Wash.
- WHITWORTH, CHARLES R., member (1914), partner, *Touche, Niven & Co.*  
10 S. LaSalle St., Chicago, Ill.
- WHYTE, NELSON L., associate (1929), with *James J. Hastings & Company*  
24 Commerce St., Newark, N. J.
- WICKLAND, JOHN W., member (1936), with *John F. Forbes & Company*  
510 Crocker Bldg., San Francisco, Calif.
- WIDEMAN, CYRIL H., member (1926), partner, *Wideman & Madden*  
907 Second National Bank Bldg., Toledo, Ohio
- WIEDA, ARTHUR H., member (1937), *Arthur H. Wieda*  
210 Market St., Paterson, N. J.
- WIEDEMER, ROY, member (1937), with *Haskins & Sells*  
1403 First National Bank Bldg., Cincinnati, Ohio
- WIEGAND, PETER C., member (1907), partner, *F. W. Lafrentz & Co.*  
100 Broadway, New York, N. Y.
- WIELAND, VICTOR F., member (1933), with *Price, Waterhouse & Co.*  
1320, 506 Olive St., St. Louis, Mo.
- WIEMER, FRANK L., member (1934), partner, *Eastern Audit Company*  
909, 1 Wall St., New York, N. Y.
- WIGGINS, HORACE S., member (1909), *Horace S. Wiggins*  
3445 Que St., Lincoln, Neb.
- WILCOX, EDWARD B., member (1927), partner, *Edward Gore & Co.*  
125 W. Madison St., Chicago, Ill.
- WILCOX, FRANK L., member (1930), partner, *Frank L. Wilcox & Co.*  
511 Liberty Bldg., Waco, Texas
- WILCOX, MARY ELIZABETH, associate (1926), with *Massachusetts Unemployment Compensation Commission*, 1 State St., Boston, Mass.
- WILDBRETT, ERNEST R., member (1927), partner, *Eppler & Company*  
31 Nassau St., New York, N. Y.
- WILDE, EDWARD A., member (1925), with *J. Lee Nicholson & Company*  
Woolworth Bldg., New York, N. Y.
- WILDE, GEORGE W., member (1924), with *Shell Oil Corporation*  
580 Market St., San Francisco, Calif.
- WILDMAN, JOHN R., member (1912), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- WILES, ERIC H., associate (1937), with *Lybrand, Ross Bros. & Montgomery*  
555 Skinner Bldg., Seattle, Wash.
- WILEY, ALBERT J., member (1930), partner, *James F. Welch & Company*  
129 Market St., Paterson, N. J.
- WILHELM, HAROLD I., member (1935), partner, *J. A. Phillips Company*  
1514 Second National Bank Bldg., Houston, Texas
- WILKENLOH, WILLIAM E., associate (1934), with *Price, Waterhouse & Co.*  
1602 Union Trust Bldg., Cleveland, Ohio
- WILKES, PAUL H., member (1922), with *Thomson & Taylor Co.*  
536 W. Cermak Rd., Chicago, Ill.
- WILKINSON, L. L., associate (1925), partner, *Gooding, Wilkinson & Co.*  
1329, 1-4 Main St., Columbia, S. C.
- WILL, JOHN A., member (1910), comptroller, *Chase National Bank*  
18 Pine St., New York, N. Y.
- WILLANS-IZETT, NOEL COLIN, member (1937), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- WILLARD, DOROTHY G., member (1934), with *Charles F. Rittenhouse & Company*, 1 Federal St., Boston, Mass.
- WILLARD, RAYMOND D., member (1920), partner, *Robert Douglas & Company*  
1 Federal St., Boston, Mass.
- WILLARD, WALLACE WILLIAM, member (1936), with *Webster, Horne & Blanchard*, 15 Lewis St., Hartford, Conn.

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- WILCOX, CLARENCE P., member (1927), treasurer, *Columbus Coated Fabrics Corporation*, 1280 N. Grant Ave., Columbus, Ohio
- WILLER, EMIL FRANCIS, member (1935), with *Cannon Mills Co.*  
Kannapolis, N. C.
- WILLETT, FREDERICK S., member (1922), partner, *Willett & Wharton*  
523 J. M. S. Bldg., South Bend, Ind.
- WILLETT, JOHN ADDISON, 3rd, member (1937), partner, *Edmondson, Daniels and Willett*, 614 Bank of Commerce Bldg., Norfolk, Va.
- WILLEY, CURTIS H., associate (1937), secretary and assistant treasurer, *The Loudon Packing Company*, Terre Haute, Ind.
- WILLIAMS, C. VINCENT, member (1935), *C. Vincent Williams*  
1 N. LaSalle St., Chicago, Ill.
- WILLIAMS, CHARLES A., member (1933), partner, *Williams, Wilson & Company*  
413 Warnock Bldg., Sioux City, Iowa
- WILLIAMS, DWIGHT, member (1928), *Dwight Williams*  
2220 First National Bldg., Oklahoma City, Okla.
- WILLIAMS, EARLE M., member (1936), with *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- WILLIAMS, EDGAR, member (1931), *Edgar Williams*  
729 Monongahela Bldg., Morgantown, W. Va.
- WILLIAMS, EDWARD S., member (1916), *Edward S. Williams*  
209 Commercial Bldg., Santa Ana, Calif.
- WILLIAMS, FRED M., member (1926), *Fred M. Williams*  
931 Chattanooga Bank Bldg., Chattanooga, Tenn.
- WILLIAMS, GEORGE C., member (1924), with *John D. Rockefeller, Jr.*  
5600, 30 Rockefeller Plaza, New York, N. Y.
- WILLIAMS, GLENN O., member (1929), partner, *Williams and Thomy*  
1416 Temple Bldg., Rochester, N. Y.
- WILLIAMS, HARRY A., member (1920), *H. A. Williams*  
7530 Bennett St., Pittsburgh, Pa.
- WILLIAMS, HARRY J., member (1933), with *Peat, Marwick, Mitchell & Co.*  
919 Union Indemnity Bldg., New Orleans, La.
- WILLIAMS, HERBERT D., member (1910), *H. D. Williams & Company*  
120 Broadway, New York, N. Y.
- WILLIAMS, HOWARD CLAIBORNE, associate (1927), chief business analyst, *Farm Credit Administration*, 1248 Palmetto St., Los Angeles, Calif.
- WILLIAMS, J. HARRY, member (1933), with *Haskins & Sells*  
610 Petroleum Bldg., Houston, Texas
- WILLIAMS, JOHN P., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- WILLIAMS, JOSEPH H., member (1933), partner, *Alvin M. Powell & Co.*  
226 Miners Bank Bldg., Wilkes-Barre, Pa.
- WILLIAMS, LEON E., member (1929), *Leon E. Williams*  
2 Wall St., New York, N. Y.
- WILLIAMS, L. A., member (1925), *L. A. Williams*  
P. O. Box 515, Greenwood, Miss.
- WILLIAMS, OTIS C., associate (1931), accountant, *General Shoe Corporation*  
Nashville, Tenn.
- WILLIAMS, PAUL D., member (1927), with *Arthur Andersen & Co.*  
1378 National Bank Bldg., Detroit, Mich.
- WILLIAMS, R. BRADFORD, member (1935), *R. Bradford Williams*  
2 Rector St., New York, N. Y.
- WILLIAMS, ROBERT W., member (1925), partner, *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- WILLIAMS, ROY E., member (1936), with *Turner, Crook & Zebley*  
1530 Chestnut St., Philadelphia, Pa.
- WILLIAMS, SIDNEY W., associate (1937), comptroller, *Walkup Drayage & Warehouse Co.*, 4th & Berry Sts., San Francisco, Calif.
- WILLIAMS, T. E., JR., associate (1935), with *Cheatham Chemical Company*  
154 Walker St., Atlanta, Ga.

*Alphabetical List of Members and Associates*

- WILLIAMS, THOMAS A., member (1924), partner, *F. W. Lafrentz & Co.*  
1027 Whitney Bldg., New Orleans, La.
- WILLIAMS, WALTER E., member (1923), partner, *Fedde & Co.*  
110 William St., New York, N. Y.
- WILLIFORD, JOHN OSCAR, member (1936), general auditor, *Atlas Supply Company*, 418 N. Main St., Muskogee, Okla.
- WILLIG, LAWRENCE H., member (1924), *L. H. Willig & Co.*  
1309 Union Trust Bldg., Cincinnati, Ohio
- WILLING, JAMES, member (1917), partner, *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- WILLING, LLOYD A., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- WILLIS, JAMES H., member (1937), partner, *Wm. F. Loftin & Co.*  
312 Columbus Bank & Trust Company Bldg., Columbus, Ga.
- WILLIS, WILLIAM H., member (1929), *William H. Willis*  
3202 Avenue K., Brooklyn, N. Y.
- WILLISON, FRANK A., member (1922), partner, *Willison Audit & System Company*, 907 Benedum-Trees Bldg., Pittsburgh, Pa.
- WILLITS, WARD M., member (1925), with *Barrow, Wade, Guthrie & Co.*  
1 N. LaSalle St., Chicago, Ill.
- WILLS, FRANK HERBERT, associate (1937), with *Grant L. Bell*  
604 First National Bank Bldg., Scranton, Pa.
- WILLVONSEDER, ERNEST, member (1924), partner, *Bergen & Willvonseder*  
70 Pine St., New York, N. Y.
- WILMOT, CARL H., associate (1931), *Carl H. Wilmot*  
2751 E. Jefferson, Detroit, Mich.
- WILMOT, HENRY W., member (1905), c/o *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- WILMOTT, ARTHUR, member (1909), *Arthur Wilmott*  
1138 E. 37th St., Brooklyn, N. Y.
- WILSON, ANDREW S., member (1926), partner, *Heverle & Hay*  
914 City Centre Bldg., Philadelphia, Pa.
- WILSON, C. I., associate (1925), regional business manager, *Chevrolet Motor Co.*  
Atlanta, Ga.
- WILSON, CHARLES C., member (1907), *Charles C. Wilson*  
404 Fairview Ave., Bridgeport, Conn.
- WILSON, CHARLES N., member (1936), *Charles N. Wilson*  
111 W. Monroe St., Chicago, Ill.
- WILSON, DOUGLAS N., member (1922), partner, *Douglas Wilson, Ferris & Co.*  
419 Strain Bldg., Great Falls, Mont.
- WILSON, EDWIN A., member (1936), *The Edwin A. Wilson Company*  
Fidelity National Bank Bldg., Twin Falls, Idaho
- WILSON, EZRA MORTON, associate (1924), *Wilson Auditing Company*  
City Hall, Medford, Ore.
- WILSON, GEORGE A., member (1934), with *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- WILSON, HERBERT, SR., associate (1926), senior accountant, *Securities & Exchange Commission*, 1776 Pennsylvania Ave., N. W., Washington, D. C.
- WILSON, JACK LEROY, member (1936), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- WILSON, JOSEPH ELIOT, member (1936), *Joseph Elliot Wilson*  
1422 Nashville Trust Bldg., Nashville, Tenn.
- WILSON, LOUIS W., member (1921), partner, *Wilson, Shulls & Co.*  
119 Main St., East, Rochester, N. Y.
- WILSON, MELVIN D., associate (1931), partner, *Miller, Chevalier, Peeler & Wilson*, attorneys, 819 Title Insurance Bldg., Los Angeles, Calif.
- WILSON, PETER G., member (1933), partner, *Williams, Wilson & Company*  
307 Warnock Bldg., Sioux City, Iowa
- WILSON, R. V., member (1936), partner, *Wilson and Cross*  
824 Guardian Bldg., Cleveland, Ohio

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- WILSON, RALPH G., member (1932), *Ralph G. Wilson*  
Grand Haven, Mich.
- WILSON, ROBERT W., associate (1921), with *Harris, Kerr, Forster & Co.*  
18 E. 48th St., New York, N. Y.
- WILSON, SELDON M., member (1929), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- WILSON, W. LEWIS, member (1937), *W. Lewis Wilson & Company*  
300 Williams Bldg., Thomasville, Ga.
- WILSON, WILLIAM H., member (1936), partner, *Ernst & Ernst*  
1900 Rand Bldg., Buffalo, N. Y.
- WILSON, WILLIAM J., member (1911), partner, *Wilson, Linvill & Parry*  
12 S. 12th St., Philadelphia, Pa.
- WINKLER, MARION MAYERS, member (1933), *M. M. Winkler*  
P. O. Box 655, Tupelo, Miss.
- WINKLER, OSCAR, member (1925), with *George M. Sachs*  
19 W. 44th St., New York, N. Y.
- WINN, WILLIAM R., member (1934), *William R. Winn*  
704 First National Bank Bldg., Williamsport, Pa.
- WINTER, SIDNEY G., member (1927), professor of accounting, *College of Commerce, University of Iowa*, Iowa City, Iowa
- WINTERHALTER, GEORGE J., member (1934), with *Arthur Andersen & Co.*  
231 W. Wisconsin Ave., Milwaukee, Wis.
- WINTERMUTE, LEWIS, member (1917), *Lewis Wintermute*  
509 Terminal Tower, Cleveland, Ohio
- WINTERS, GEORGE F., member (1935), partner, *Barrow, Wade, Guhrle & Co.*  
624 S. Boston Ave., Tulsa, Okla.
- WINTERS, WILLIAM H., member (1934), with *Boyce, Hughes & Farrell*  
70 Pine St., New York, N. Y.
- WINTRODE, HENRY JACOB, associate (1937), with *Charles A. Levesque*  
504 Western Pacific Bldg., Los Angeles, Calif.
- WINZER, O. E., member (1923), president, *Winzer & Co.*  
29 S. LaSalle St., Chicago, Ill.
- WIPFLI, CLARENCE J., member (1936), *Clarence J. Wipfli & Co.*  
306 First American State Bank Bldg., Wausau, Wis.
- WISEMAN, JOHN, member (1928), *John Wiseman*  
205 McLain Bldg., Wheeling, W. Va.
- WITHEY, HOWARD A., member (1933), partner, *Franke, Graef & Hannon*  
444 Madison Ave., New York, N. Y.
- WITMAN, HORACE E., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- WITT, CHARLES B., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- WITTE, LESTER, member (1922), *Lester Witte & Company*  
120 S. LaSalle St., Chicago, Ill.
- WITTING, THEODORE J., member (1922), partner, *Witting and Finch*  
214 First National Bank Bldg., Denver, Colo.
- WITTMAN, C. WM., JR., member (1926), partner, *Wittman and Company*  
215 Market St., San Francisco, Calif.
- WOHNSIEDLER, J., member (1910), vice-president and comptroller, *Union Bag & Paper Company*, 233 Broadway, New York, N. Y.
- WOLCOTT, BERNARD C., member (1928), partner, *Greene & Wolcott*  
504 Capitol Theatre Bldg., Binghamton, N. Y.
- WOLF, GEORGE D., member (1920), partner, *Wolf and Company*  
7 S. Dearborn St., Chicago, Ill.
- WOLF, HARRY H., member (1921), partner, *Wolf and Company*  
7 S. Dearborn St., Chicago, Ill.
- WOLF, MARTIN G., member (1923), with *Oakbrook Hosiery Mills, Inc.*  
Reading, Pa.
- WOLFE, FRANK B., member (1917), vice-president, *Pittsburgh Equitable Meter Co.*, 725 S. Negely Ave., Pittsburgh, Pa.

*Alphabetical List of Members and Associates*

- WOLFE, JOHN N., member (1916), partner, *J. N. Wolfe & Co.*  
Park Bldg., Pittsburgh, Pa.
- WOLFE, LEE J., member (1924), partner, *S. H. and Lee J. Wolfe*  
116 John St., New York, N. Y.
- WOLFE, MORLEY S., member (1920), partner, *Harrow and Wolfe*  
29 Broadway, New York, N. Y.
- WOLFE, R. H., member (1922)  
1557 Union Guardian Bldg., Detroit, Mich.
- WOLFF, ARTHUR, member (1913), partner, *Arthur Wolff & Co.*  
314 Insurance Exchange Bldg., Los Angeles, Calif.
- WOOLING, J. SPENCER, member (1921), *J. Spencer Wooling*  
923 Security Bldg., St. Louis, Mo.
- WOOD, ALBERT R., member (1936), partner, *Spurrier & Wood*  
811 Beacon Bldg., Wichita, Kan.
- WOOD, CLIFFORD G., member (1937), with *Lybrand, Ross Bros. & Montgomery*  
1004 Talcott Bldg., Rockford, Ill.
- WOOD, DAVID L., member (1935), field auditor, *Wisconsin Tax Commission*  
Madison, Wis.
- WOOD, E. W., member (1936), *E. W. Wood*  
138 E. Church St., Marion, Ohio
- WOOD, ERNEST N., member (1916), partner, *Niles & Niles*  
165 Broadway, New York, N. Y.
- WOOD, FRANCIS LEIGH, member (1912)  
3835 Keystone Ave., Chicago, Ill.
- WOOD, GEORGE HERBERT, member (1933), *George H. Wood*  
Pacific Southwest Bldg., Pasadena, Calif.
- WOOD, HAROLD K., member (1932), partner, *Boyle and Wood*  
1680 N. Vine St., Hollywood, Calif.
- WOOD, I. D., member (1929), *I. D. Wood*  
312 Mayer Bldg., Portland, Ore.
- WOOD, J. FREDERICK E., member (1913), *J. Frederick E. Wood*  
110 William St., New York, N. Y.
- WOOD, LEWIS E., member (1933), with *Wolf & Company*  
716 Petroleum Bldg., Oklahoma City, Okla.
- WOOD, RAY G., member (1927), partner, *Beesley, Wood & Company*  
609 First National Bank Bldg., Salt Lake City, Utah
- WOOD, ROBERT A., associate (1924)  
P. O. Box 957, Houston, Texas
- WOOD, ROY A., member (1924), partner, *Johnson, Wood & Co.*  
43 Cedar St., New York, N. Y.
- WOOD, WILLIAM A., associate (1922), partner, *The William A. Wood Company*  
2101 Law and Finance Bldg., Pittsburgh, Pa.
- WOODEN, ERNEST E., member (1916), partner, *Wooden & Benson*  
Munsey Bldg., Baltimore, Md.
- WOODFIN, HERBERT JOHN, member (1923), with *Barrow, Wade, Guthrie & Co.*  
P. O. Box 377, Guatemala City, Guatemala
- WOODRUFF, FRANK H., JR., member (1908), partner, *Woodruff & Smith*  
17 E. 42nd St., New York, N. Y.
- WOODS, ARTHUR C., member (1921), partner, *Peat, Marwick, Mitchell & Co.*  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- WOODS, J. B. COLLINGS, member (1921), partner, *Fedde & Co.*  
110 William St., New York, N. Y.
- WOODWARD, THEODORE F., member (1932), partner, *Scovell, Wellington & Co.*  
293 Bridge St., Springfield, Mass.
- WOOLLEY, ERNEST S., member (1926), *Ernest S. Woolley*  
9701 Shore Rd., Brooklyn, N. Y.
- WORDEN, GLEN S., member (1937), *G. S. Worden*  
561-28th St., Des Moines, Iowa
- WORDEN, IRVING HALE, member (1936), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.

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- WORFOLK, FREDERIC, member (1916), *Frederic Worfolk*  
50 Pine St., New York, N. Y.
- WORKMAN, ROY H., member (1933), special investigator, *International Telephone & Telegraph Corp.*, 67 Broad St., New York, N. Y.
- WORMAN, JOHN H., member (1933), comptroller, *E. L. Bruce Co.*  
Memphis, Tenn.
- WORSLEY, ROSS G., member (1923), partner, *Worsley & Forman*  
423 Utah Oil Bldg., Salt Lake City, Utah
- WORTHINGTON, HAROLD, member (1912), *Harold Worthington*  
2589 Euclid Heights Blvd., Cleveland, Ohio
- WORTMAN, R. JACKSON, member (1930), *R. Jackson Wortman*  
601 Old National Bank Bldg., Spokane, Wash.
- WREN, JAMES H., member (1916), with *F. W. Lafrentz & Co.*  
100 Broadway, New York, N. Y.
- WRIGHT, ARTHUR, member (1914), with *L. H. Conant & Co.*  
10 E. 40th St., New York, N. Y.
- WRIGHT, CARL W., member (1919), *Carl W. Wright & Co.*  
210 Main St., Hackensack, N. J.
- WRIGHT, CHARLES ALBERT, member (1928), *Charles A. Wright*  
503 Manhattan Bldg., Muskogee, Okla.
- WRIGHT, CHARLTON C., member (1925), *Charlton C. Wright*  
2011 Union Central Bldg., Cincinnati, Ohio
- WRIGHT, CLARENCE HERMAN, member (1924), *Clarence H. Wright*  
62 Main St., Nashua, N. H.
- WRIGHT, F. GIBSON, associate (1936), comptroller, *M and M Woodworking Company*, Portland, Ore.
- WRIGHT, FRANCIS A., member (1905), *Francis A. Wright & Company*  
515 City Bank Bldg., Kansas City, Mo.
- WRIGHT, H. WINFIELD, member (1916), *H. Winfield Wright & Co.*  
217 S. 41st St., Philadelphia, Pa.
- WRIGHT, JAMES, member (1914), with *D. H. Strachan*  
76 Beaver St., New York, N. Y.
- WRIGHT, WALTER COLEMAN, member (1907), *Walter C. Wright & Associates*  
214 H. W. Hellman Bldg., Los Angeles, Calif.
- WRIGHT, WILLIAM CLIFTON, associate (1936), *William C. Wright*  
P. O. Box 75, Ardmore, Okla.
- WRIGHT, WILLIAM R., member (1920), *William R. Wright*  
569 S. Fremont Ave., Los Angeles, Calif.
- WRYE, WALTER C., member (1906), *Walter C. Wrye*  
60 State St., Boston, Mass.
- WUERFEL, GUSTAVE A., member (1922), *Gustave A. Wuerfel*  
475 Fifth Ave., New York, N. Y.
- WULFF, JOHN MARTIN, member (1937)  
150-09 88th Ave., Jamaica, L. I., N. Y.
- WULFING, FREDERICK W., member (1924), partner, *Barrow, Wade, Guthrie & Co.*, 120 Broadway, New York, N. Y.
- WUNNER, EMIL G., member (1920), *Emil G. Wunner*  
Mills Bldg., San Francisco, Calif.
- WUNSCH, HARRY, member (1936), *Harry Wunsch*  
10 King St., Port Chester, N. Y.
- WURDEMAN, RICHARD, associate (1936), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- WYAND, JOSEPH J., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- WYLER, RICHARD S., member (1922), *Richard S. Wyler & Co.*  
1440 Dierks Bldg., Kansas City, Mo.
- WYMAN, CHARLES HUGH, associate (1936), with *Hennegin, Croft & Fuller*  
804 Southern Bldg., Little Rock, Ark.
- WYMAN, MILES L., member (1925), *Miles L. Wyman*  
1476 National Bank Bldg., Detroit, Mich.

*Alphabetical List of Members and Associates*

- WYMAN, SHERMAN M., associate (1936), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- WYNHOFF, LOUIS ARIE, member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- YAEGER, WILLIAM L., associate (1925), *William L. Yaeger & Co.*  
532 Investment Bldg., Washington, D. C.
- YAHN, MAXWELL ROSS, member (1936), with *Price, Waterhouse & Co.*  
First Wisconsin National Bank Bldg., Milwaukee, Wis.
- YARDLEY, ARTHUR W., member (1935), partner, *Boydén, Yardley & Guay*  
10 State St., Boston, Mass.
- YATES, GEORGE GORDON, member (1934), business manager, *Scott & White*  
*Hospital*, Temple, Texas
- YATES, J. ROGER, member (1929), *J. Roger Yates*  
Munsey Bldg., Washington, D. C.
- YEAGER, F. W., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
1603 First National Bank Bldg., Dallas, Texas
- YEAGER, L. C. J., member (1932), partner, *Yeager & White*  
Louisville Trust Bldg., Louisville, Ky.
- YEOMAN, STEPHEN SMITH, member (1920), partner, *Yeoman & Morgan*  
630 Lemcke Bldg., Indianapolis, Ind.
- YEW DALL, CLIFFORD, associate (1926), *Clifford Yewdall*  
4004 Empire State Bldg., New York, N. Y.
- YINDRA, FRANK A., associate (1922), *Frank A. Yindra*  
210 Wood Block, Manitowoc, Wis.
- YOCKEY, MERLE A., member (1931), with *Lybrand, Ross Bros. & Montgomery*  
2912 Book Bldg., Detroit, Mich.
- YODER, WILLIAM B., member (1936), with *Mathieson, Aiken & Co.*  
1818 Packard Bldg., Philadelphia, Pa.
- YOHAN, CLARENCE H., member (1937), with *Thos. W. E. Long Co.*  
155 N. Clark St., Chicago, Ill.
- YOUNG, ALBERT F., member (1913), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- YOUNG, ARTHUR, member (1905), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- YOUNG, CHARLES, member (1917), partner, *Stagg, Mather, Hough & Young*  
52, Avenue des Champs Elysees, Paris, France
- YOUNG, DANIEL A., associate (1917)  
176 Ridgewood Ave., Glen Ridge, N. J.
- YOUNG, FREDERICK CHARLES, member (1933), partner, *Young and Gattone*  
423 Rowan Bldg., Los Angeles, Calif.
- YOUNG, GEORGE R., member (1925)  
309 Sea St., Quincy, Mass.
- YOUNG, L. TIPTON, member (1916), *L. Tipton Young & Co.*  
87 Kenyon Bldg., Louisville, Ky.
- YOUNG, RALPH A., member (1934), with *Touche, Niven & Co.*  
36 Pearl St., Hartford, Conn.
- YOUNG, SIDNEY V., member (1937), partner, *Charles S. Rockey & Co.*  
1200 Bankers Securities Bldg., Philadelphia, Pa.
- YOUNG, T. RAYMOND, associate (1921), *Ray Young*  
1650 Monaco Parkway, Denver, Colo.
- YOUNGBERG, OSCAR J., member (1935), partner, *Ward, Weber & Company*  
55 Liberty St., New York, N. Y.
- YOUNGMAN, FRANK, member (1929), partner, *R. J. LeGardeur & Company*  
803 Baronne Bldg., New Orleans, La.
- YULE, GEORGE G., member (1922), partner, *T. D. Thomas & Co.*  
30 N. LaSalle St., Chicago, Ill.



*American Institute of Accountants Yearbook*

- YULSMAN, BENJAMIN, associate (1925), partner, *Yulsmann & DuBois*  
5301 Woodbine Ave., Philadelphia, Pa.
- YUROW, LOUIS, associate (1922), *Louis Yurow*  
340 Woodward Bldg., Washington, D. C.
- ZABELLE, MAXWELL, member (1925), partner, *Zabelle & Schultz*  
1776 Broadway, New York, N. Y.
- ZACK, DAVID P., member (1936), *David P. Zack*  
1102 Guaranty Bldg., Detroit, Mich.
- ZAENGLEIN, PAUL C., member (1925), partner, *Jackson, Zaenglein & Ellis*  
31 Exchange St., Rochester, N. Y.
- ZANE, EDWARD R., member (1926), partner, *Everett, Zane and Muse*  
507 Piedmont Bldg., Greensboro, N. C.
- ZEBLEY, JOHN H., JR., member (1930), partner, *Turner, Crook and Zebley*  
1530 Chestnut St., Philadelphia, Pa.
- ZEITLIN, JACOB H., member (1937), partner, *Zeitlin, Pomerantz & Company*  
786 Broad St., Newark, N. J.
- ZIMMERMAN, HAROLD A., member (1925), accountant, *Ball Brothers Company*  
Muncie, Ind.
- ZIMMERMAN, PHILO R., associate (1928), with *Barrow, Wade, Guthrie & Co.*  
Henry Bldg., Seattle, Wash.
- ZIMMERMANN, KARL R., member (1935), with *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- ZIMMERMANN, RUSSELL A., member (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- ZIPF, CARL H., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- ZIRKLE, WILMER D., member (1925), partner, *Crafts & Zirkle*  
52 William St., New York, N. Y.
- ZUCKER, JOSEPH I., member (1936), *J. I. Zucker*  
Munsey Bldg., Washington, D. C.
- ZUEHLKE, WALTER W., member (1912), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- ZUKSWERT, CLYDE A., associate (1937), *Clyde A. Zukswert*  
Federal Trust Bldg., Newark, N. J.
- ZUMBRUNNEN, THOMAS P., SR., member (1937), *Thos. P. ZumBrunnen, Sr.*  
P. O. Box 793, Salisbury, N. C.
- ZUR NIEDEN, LUDWIG, associate (1929), with *Peat, Marwick, Mitchell & Co.*  
1500 Walnut St., Philadelphia, Pa.
- ZWEMER, FRANK L., member (1923), partner, *Zwemer, Uebel & Co.*  
620 Hickox Bldg., Cleveland, Ohio
- ZWISLER, JOSEPH E., JR., associate (1937), staff auditor, *Commonwealth Edison Co.*, 72 W. Adams St., Chicago, Ill.

## GEOGRAPHICAL LIST OF MEMBERS AND ASSOCIATES

(Corrected to December 31, 1937)

About 97% of the members and associates of the Institute hold certified public accountant certificates issued by authority of a state or territory of the United States, but not necessarily the state in which the member or associate resides. In view of the small number of those who do not hold certificates, it is considered unnecessary to print any distinguishing mark against the names of those who do.

The style under which an individual member practises, or the name of the firm of which he is a partner or staff employee, or the name of the private corporation by which he is employed is stated in italics. Only the principal occupation of each member or associate is indicated.

The figures in parentheses after names indicate the dates of admission, so far as may be determined from the records, to any organization whose members, as such, eventually have become members of the American Institute of Accountants.

The incorporation of the American Association of Public Accountants occurred in 1887. The Federation of Societies of Public Accountants was organized in 1902. These bodies were consolidated in January, 1905, keeping the name of the American Association. The American Institute of Accountants was incorporated in 1916 as direct successor to the American Association of Public Accountants. The American Society of Certified Public Accountants was incorporated in 1921 and, in 1936, was merged with the American Institute of Accountants, under the name and corporate structure of which the enlarged organization is now conducted. In the list of members and associates, therefore, the date is given, so far as possible, when the individual concerned first became a member of any of these national organizations.

### Alabama

- ALDRIDGE, MAYER WESTBROOK, member (1925), *Mayer W. Aldridge*  
208 Shepherd Bldg., Montgomery, Ala.
- ARNOLD, J. DOZIER P., member (1933), with *Loomis, Suffern & Fernald*  
1014 First National Bank Bldg., Birmingham, Ala.
- AUSTIN, WM. GAINES, member (1907)  
P. O. Box 412, Mobile, Ala.
- BORLAND, WILLIAM HOWARD, member (1927), *William Howard Borland*  
Comer Bldg., Birmingham, Ala.
- BUCKALEW, VARDAMAN M., member (1936), partner, *Smith, Dukes & Buckalew*  
316 First National Bank Bldg., Mobile, Ala.
- CHAPMAN, EDMUND A., associate (1936), internal revenue agent, *Bureau of Internal Revenue*, Birmingham, Ala.
- CHRISTIAN, WILLIAM J., member (1924), *William J. Christian*  
2218 Comer Bldg., Birmingham, Ala.
- CRANE, HAROLD C., member (1916), partner, *H. C. Crane & Co.*  
1015 First National Bank Bldg., Montgomery, Ala.
- DAVIS, WILLIAM J., member (1932), *William J. Davis*  
1814 First Ave., Birmingham, Ala.
- DUFFEE, JULIAN, member (1937), *Julian Duffee*  
307 Merchants National Bank Bldg., Mobile, Ala.
- DUKES, GILBERT F., member (1933), partner, *Smith, Dukes & Buckalew*  
316 First National Bank Bldg., Mobile, Ala.

## American Institute of Accountants Yearbook

### ALABAMA (Continued)

- FRANKLIN, WILLIAM MERCER, member (1929), *William Mercer Franklin*  
1227 Comer Bldg., Birmingham, Ala.
- HARPER, EDWARD O., member (1933), partner, *H. C. Crane & Co.*  
1015 First National Bank Bldg., Montgomery, Ala.
- KING, GEORGE DODGEN, member (1936), *George D. King & Co.*  
P. O. Box 14, Gadsden, Ala.
- KNIGHT, CHESTER H., member (1936), with *Carl C. Jamison & Associates*  
Tuscaloosa, Ala.
- MAYTON, JAMES, member (1936), with *Smith, Dukes & Buckalew*  
316 First National Bank Bldg., Mobile, Ala.
- PRITCHARD, V. R., member (1937), *V. R. Pritchard*  
513 Merchants National Bank Bldg., Mobile, Ala.
- RICHARD, LESLIE J., member (1927), *L. J. Richard & Co.*  
P. O. Box 1023, Mobile, Ala.
- SCARBOROUGH, JAMES JACKSON, member (1925), partner, *Caldwell, Scarborough  
& Company*, 810 Jackson Bldg., Birmingham, Ala.
- SCHULTZ, OTTO HENRY, member (1922), treasurer, *Brown-Service Funeral Co.,  
Inc.*, 811 S. 20th St., Birmingham, Ala.
- SCREVEN, JAMES O., member (1929), *James O. Screven & Co.*  
508 Webb Crawford Bldg., Birmingham, Ala.
- SMITH, F. HOPKINSON, member (1920), partner, *Loomis, Suffern & Fernald*  
1014 First National Bank Bldg., Birmingham, Ala.
- SMITH, WALKER K., associate (1926), with *Smith, Dukes & Buckalew*  
316 First National Bank Bldg., Mobile, Ala.

### Arizona

- BAILEY, STUART M., member (1934), partner, *Rogers & Bailey*  
402 Title & Trust Bldg., Phoenix, Ariz.
- BURLINSON, MAURICE A., member (1926)  
1501 N. 3rd Ave., Tucson, Ariz.
- CAMPBELL, JOHN A., member (1935), secretary and treasurer, *Consolidated Gold  
Mines Co., Ltd.*, Maze Bldg., Bisbee, Ariz.
- CRANE, ALEX W., member (1933), *A. W. Crane*  
Heard Bldg., Phoenix, Ariz.
- CUTHBERT, HUGH T., member (1912), *H. T. Cuthbert & Co.*  
523 Heard Bldg., Phoenix, Ariz.
- DARCEY, JAMES C., member (1935), *James C. Darcey*  
Heard Bldg., Phoenix, Ariz.
- DAVIDSON, K. W., member (1936), *K. W. Davidson*  
1 George Bldg., Kingman, Ariz.
- EIKNER, JAMES C., member (1936), partner, *Treadaway & Eikner*  
401 Security Bldg., Phoenix, Ariz.
- ELLIOTT, THOS. J., member (1935), *Elliott & Company*  
811 Valley National Bank Bldg., Tucson, Ariz.
- FAGERBERG, DIXON, JR., member (1935), *Dixon Fagerberg, Jr.*  
Box 3997, Luhrs Station, Phoenix, Ariz.
- FOSTER, ARTHUR A., member (1935), *Arthur A. Foster*  
1 Valley National Bank Bldg., Prescott, Ariz.
- GARRETT, EUGENE THRALL, member (1923), partner, *Lee & Garrett*  
Luhrs Tower, Phoenix, Ariz.
- GRAY, WILFRID LAURIER, associate (1935), *Wilfrid L. Gray*  
9 Union Block, Prescott, Ariz.
- HARMON, CLAUD F., member (1934), *Claud F. Harmon*  
16 Bashford Bldg., Prescott, Ariz.
- HILKERT, E. JOHN, member (1935), with *Rogers and Bailey*  
402 Title & Trust Bldg., Phoenix, Ariz.
- JONES, R. L., member (1934), *R. L. Jones*  
14 E. Jefferson St., Phoenix, Ariz.

## Geographical List of Members and Associates

### ARIZONA (Continued)

- LAMBERT, FREDERICK GEORGE, member (1935), with *H. T. Cuthbert & Co.*  
523 Heard Bldg., Phoenix, Ariz.
- LAWTON, JAMES M., member (1922), *James M. Lawton*  
Valley National Bank Bldg., Tucson, Ariz.
- LEE, JERRIE WELLINGTON, member (1935), *Jerrrie W. Lee*  
14 E. Jefferson St., Phoenix, Ariz.
- PERKINS, PERCIVAL I., member (1935), *P. I. Perkins*  
37 W. Camelback Rd., Phoenix, Ariz.
- PLUNKETT, WILLIS H., member (1921), partner, *The W. H. Plunkett Audit Co.*  
612 Luhrs Tower, Phoenix, Ariz.
- ROGERS, ARTHUR C., member (1934), partner, *Rogers and Bailey*  
402 Title & Trust Bldg., Phoenix, Ariz.
- RUPP, ROSCOE F., member (1935)  
225 Main St., Yuma, Ariz.
- SMITH, JAMES ARTHUR, member (1927), partner, *The W. H. Plunkett Audit Co.*  
612 Luhrs Tower, Phoenix, Ariz.
- WADIN, OLAF A., member (1935), *Olaf A. Wadin*  
626 Title & Trust Bldg., Phoenix, Ariz.
- WALSH, PATRICK J., member (1927), *P. J. Walsh*  
703 Consolidated National Bank Bldg., Tucson, Ariz.

### Arkansas

- BANKS, WARREN E., member (1935), *Warren E. Banks*  
P. O. Box 642, Hot Springs, Ark.
- BOND, JOE, member (1936), *Joe Bond*  
305 Wallace Bldg., Little Rock, Ark.
- BREIMO, MARK, member (1934), *Mark Breimo*  
311 First National Bank Bldg., El Dorado, Ark.
- BROWN, G. RUSSELL, member (1930), *Russell Brown & Co.*  
1110 Boyle Bldg., Little Rock, Ark.
- CHASE, ROY E., member (1924), partner, *Chase & Gaunt*  
604 Rector Bldg., Little Rock, Ark.
- COFFER, E. E., member (1934), *E. E. Coffe*  
216 Commercial National Bank Bldg., Little Rock, Ark.
- COTHAM, EDWARD RALPH, associate (1929), with *Hennegin, Croft & Fuller*  
804 Southern Bldg., Little Rock, Ark.
- CROFT, LYLE B., member (1921), partner, *Hennegin, Croft & Fuller*  
804 Southern Bldg., Little Rock, Ark.
- DODGE, HARRY F., JR., associate (1934), chief accountant, *Little Rock Municipal*  
*Water Works*, Little Rock, Ark.
- FINDLEY, W. W., member (1926), *W. W. Findley*  
803 Rector Bldg., Little Rock, Ark.
- FOX, ASA STANDLEY, member (1934), partner, *Frazee & Fox*  
733 Pyramid Bldg., Little Rock, Ark.
- FULLER, J. COOKSEY, associate (1933), partner, *Hennegin, Croft & Fuller*  
804 Southern Bldg., Little Rock, Ark.
- GAUNT, EDWARD L., member (1923), partner, *Chase & Gaunt*  
604 Rector Bldg., Little Rock, Ark.
- GOODRUM, AVON B., member (1934), with *Russell Brown & Co.*  
1110 Boyle Bldg., Little Rock, Ark.
- HENNEGIN, H. W., member (1916), partner, *Hennegin, Croft & Fuller*  
804 Southern Bldg., Little Rock, Ark.
- KANE, ROBERT LEE, JR., associate (1937), with *School of Business, University of*  
*Arkansas*, Fayetteville, Ark.
- KINARD, CADDIE H., member (1922), *Caddie H. Kinard*  
401 Armstrong Bldg., El Dorado, Ark.
- LILE, R. ALFRED, associate (1937), with *Russell Brown & Co.*  
1110 Boyle Bldg., Little Rock, Ark.

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### ARKANSAS (Continued)

- MCDUFFIE, ARCHIE V., member (1933), partner, *McDuffie, Stewart & Co.*  
216 Commercial National Bank Bldg., Little Rock, Ark.
- MOFFETT, LAWRENCE R., member (1933), with *Chase & Gaunt*  
604 Rector Bldg., Little Rock, Ark.
- NEWTON, TRUMAN, member (1934), with *E. S. Reinberger & Company*  
212 National Bldg., Pine Bluff, Ark.
- RAILSBACK, GLENN ALBERT, member (1934), *Glenn A. Railsback*  
309 National Bldg., Pine Bluff, Ark.
- REBSAMEN, RAYMOND H., member (1927), *Raymond H. Rebsamen*  
Rector Bldg., Little Rock, Ark.
- REINBERGER, EDGAR S., member (1932), partner, *E. S. Reinberger & Co.*  
P. O. Box 795, Pine Bluff, Ark.
- REINBERGER, MANNIE J., member (1934), partner, *E. S. Reinberger & Co.*  
P. O. Box 795, Pine Bluff, Ark.
- STEWART, JAMES V., member (1933), partner, *McDuffie, Stewart & Company*  
216 Commercial National Bank Bldg., Little Rock, Ark.
- SWOFFORD, JOHN L., member (1934), *J. L. Swofford and Company*  
809 First National Bank Bldg., Fort Smith, Ark.
- WYMAN, CHARLES HUGH, associate (1936), with *Hennegin, Croft & Fuller*  
804 Southern Bldg., Little Rock, Ark.

### California

- AARON, VICTOR, member (1921), partner, *Victor Aaron, Jones & Co.*  
111 Sutter Bldg., San Francisco, Calif.
- ABRAMS, JACK, associate (1931), with *George M. Thompson*  
505 Title Insurance Bldg., Los Angeles, Calif.
- ADAMS, ERNEST PEL, member (1936), *E. P. Adams*  
608 S. Hill St., Los Angeles, Calif.
- ADSIT, EDWARD H., member (1921), *Edward H. Adsit*  
215 W. 7th St., Los Angeles, Calif.
- AIKEN, ROBERT L., member (1937), with *Lybrand, Ross Bros. & Montgomery*  
620 Oceanic Bldg., San Francisco, Calif.
- ALDRICH, BERTHA L., member (1924), partner, *W. P. Musaus & Co.*  
117 W. 9th St., Los Angeles, Calif.
- ALEXANDER, A. DEWITT, member (1924), partner, *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- ANDERSON, ARTHUR K., member (1930), *Arthur K. Anderson*  
5250 Zelzah Ave., Tarzana, Calif.
- ANDERSON, THEODORE G., member (1936), with *Ernst & Ernst*  
506, 485 California St., San Francisco, Calif.
- ANDRUS, FERRON L., member (1931), partner, *Harry B. Mills and Company*  
3723 Wilshire Blvd., Los Angeles, Calif.
- AUERBACH, SALI M., member (1937), *Sali M. Auerbach*  
220 Montgomery St., San Francisco, Calif.
- AUSTIN, DORR, member (1923), partner, *Austin and Co.*  
519 California St., San Francisco, Calif.
- AYE, ELIAS J., member (1925), *Elias J. Aye*  
327 Transamerica Bldg., Los Angeles, Calif.
- BACHAND, EARL, associate (1935), with *William Dolge & Company*  
351 California St., San Francisco, Calif.
- BACON, ALBERT T., member (1911), *Albert T. Bacon*  
510 S. Spring St., Los Angeles, Calif.
- BAILEY, WALTER B., member (1936), *Walter B. Bailey*  
519 California St., San Francisco, Calif.
- BAKER, HERBERT F., associate (1928), *Herbert F. Baker*  
525 Market St., San Francisco, Calif.
- BALL, ALEXANDER, associate (1923), *Alexander Ball*  
1221 Hearst Bldg., San Francisco, Calif.

## Geographical List of Members and Associates

### CALIFORNIA (Continued)

- BALLING, EDWIN E., JR., associate (1937), controller, *Latchford Glass Company*  
7507 Roseberry Ave., Los Angeles, Calif.
- BANGLE, GEORGE A., member (1936), partner, *John F. Forbes & Company*  
510 Crocker Bldg., San Francisco, Calif.
- BARNES, CLAIR C., associate (1926), with *State Department of Finance*  
State Capitol, Sacramento, Calif.
- BARNETT, PETER, associate (1925), *Peter Barnett*  
240 Montgomery St., San Francisco, Calif.
- BARR, JOHN BRYCE, member (1935), partner, *Arthur Young & Co.*  
629 S. Hill St., Los Angeles, Calif.
- BARR, RALPH H., associate (1934), secretary, *Hunt Brothers Packing Co.*  
417 Montgomery St., San Francisco, Calif.
- BAYS, WILLIAM J., associate (1937), with *Haskins & Sells*  
1003 Pacific Mutual Bldg., Los Angeles, Calif.
- BEAMAN, EARL R., member (1934), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- BEETON, FRANK A., associate (1932), with *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- BENSON, GEORGE E., associate (1936), with *Haskins & Sells*  
155 Montgomery St., San Francisco, Calif.
- BERGER, EUGENE M., member (1924), partner, *Eugene M. Berger & Co.*  
726 Roosevelt Bldg., Los Angeles, Calif.
- BETTS, IVAN F., member (1935), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- BLAND, T. NOEL, associate (1921), assistant general manager, *Fibreboard Products, Inc.*,  
710 Russ Bldg., San Francisco, Calif.
- BLIGHT, REYNOLD E., member (1913), partner, *Blight & Wheeler*  
900, 756 S. Broadway, Los Angeles, Calif.
- BONTEMS, JAMES W., member (1936), partner, *James W. Bontems & Co.*  
215 W. 6th St., Los Angeles, Calif.
- BOTTENFIELD, RICHARD A., member (1937), with *Lybrand, Ross Bros. & Montgomery*,  
510 S. Spring St., Los Angeles, Calif.
- BOURS, B. W., member (1911), secretary, *State Board of Accountancy*  
620 Market St., San Francisco, Calif.
- BOWLES, HERBERT GEORGE, member (1936), with *Lybrand, Ross Bros. & Montgomery*,  
510 S. Spring St., Los Angeles, Calif.
- BREWSTER, HAROLD S., member (1928), with *Universal Pictures Company, Inc.*  
Universal City, Calif.
- BROOKINS, NOAH ORVILLE, member (1937), with *Lybrand, Ross Bros. & Montgomery*,  
510 S. Spring St., Los Angeles, Calif.
- BROTHERTON, R. ERNEST, member (1913), partner, *Brotherton, Thomas & Co.*  
1540 San Pablo Ave., Oakland, Calif.
- BROWN, FRED H., member (1934), partner, *Lester Herrick and Herrick*  
403 Merchants Exchange, San Francisco, Calif.
- BROWN, WILLIS H., member (1922), *Willis H. Brown*  
215 Herman W. Hellman Bldg., Los Angeles, Calif.
- BUCHANAN, ROBERT, member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2 Pine St., San Francisco, Calif.
- BULLOCK, FRED D., member (1925), partner, *F. W. Lafrentz & Co., Bullock, Kellogg & Mitchell*,  
605 Mills Bldg., San Francisco, Calif.
- BURNS, GARRETT T., member (1933), partner, *Arthur Andersen & Co.*  
601 W. 5th St., Los Angeles, Calif.
- BURROWS, JOHN W., member (1928), partner, *Ruckstell & Land*  
703 Market St., San Francisco, Calif.
- BURROWS, WILLIAM T., associate (1930), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- BURSTON, PHILIP G., member (1935), with *John F. Forbes & Company*  
510 Crocker Bldg., San Francisco, Calif.

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CALIFORNIA (Continued)

- BUSBY, HARRY GILMORE, associate (1930), *Harry G. Busby*  
722 S. Spring St., Los Angeles, Calif.
- BUTTERFIELD, LEWIS WILLIAM, member (1936), with *W. P. Musaus & Co.*  
117 W. 9th St., Los Angeles, Calif.
- BYERS, GORDON L., associate (1934)  
1709 Allston Way, Berkeley, Calif.
- CALEGARI, ADOLPH A., member (1937), *A. A. Calegari*  
Dolliver Bldg., San Francisco, Calif.
- CAREY, EDWARD L., member (1936), with *Haskins & Sells*  
1003 Pacific Mutual Bldg., Los Angeles, Calif.
- CARLSON, EDWIN V., associate (1937), with *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- CARLSON, GEORGE O., member (1935), partner, *Ernst & Ernst*  
546 S. Spring St., Los Angeles, Calif.
- CARMAN, LEWIS A., member (1936), partner, *John F. Forbes & Company*  
Pacific Mutual Bldg., Los Angeles, Calif.
- CARRUTHERS, C. P., member (1910), partner, *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- CARTER, JESSE RAY, member (1923), *J. R. Carter*  
902, 833 Market St., San Francisco, Calif.
- CASSIDY, EDWIN B., member (1927), with *Lybrand, Ross Bros. & Montgomery*  
510 S. Spring St., Los Angeles, Calif.
- CASTER, JAMES A., associate (1925), partner, *Caster and Harrington*  
802 Rives-Strong Bldg., Los Angeles, Calif.
- CERF, MYRTILE, member (1925), partner, *Cerf & Cooper*  
519 California St., San Francisco, Calif.
- CHAMBERLAIN, C. P., member (1909), *C. P. Chamberlain*  
311 California St., San Francisco, Calif.
- CHANEY, H. K., member (1934), *H. K. Chaney*  
1212 Spring Arcade Bldg., Los Angeles, Calif.
- CHANEY, PAUL R., associate (1916), secretary, *Creameries of America, Inc.*  
325 Roosevelt Bldg., Los Angeles, Calif.
- CHRISTENSEN, ALFRED P., member (1937), with *Lybrand, Ross Bros. & Montgomery*, 2 Pine St., San Francisco, Calif.
- CLARK, CLAUDE A., member (1937), partner, *Oscar Moss & Company*  
510 W. 6th St., Los Angeles, Calif.
- CLAWSON, MILTON BERLENE, member (1936), with *Ernst & Ernst*  
506, 485 California St., San Francisco, Calif.
- COBUN, CHARLES CECIL, member (1932), partner, *Graves & Cobun*  
734 Standard Oil Bldg., Los Angeles, Calif.
- COCKBURN, JAMES L., JR., member (1936), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- COLE, R. W. E., member (1911), partner, *R. W. E. Cole & Co.*  
917 I. N. Van Nuys Bldg., Los Angeles, Calif.
- COLE, RICHARD R., associate (1937), partner, *R. W. E. Cole & Co.*  
917 I. N. Van Nuys Bldg., Los Angeles, Calif.
- COLTON, CHARLES M., member (1926), *Charles M. Colton*  
307 Mitau Bldg., Sacramento, Calif.
- COOPER, ARVILLE R., member (1924), partner, *Thomson, Cooper & Thomson*  
1422 C. C. Chapman Bldg., Los Angeles, Calif.
- COOPER, HARRY J., member (1913), partner, *Cerf & Cooper*  
519 California St., San Francisco, Calif.
- CORNELL, CHARLES E., member (1905), *Charles E. Cornell*  
4339 Edgewood Ave., Oakland, Calif.
- CRAMER, WALTER H., member (1906), *Walter H. Cramer*  
268 Market St., San Francisco, Calif.
- CULEY, ROY T., associate (1927), instructor in accounting, *Los Angeles Junior College*, 855 N. Vermont Ave., Los Angeles, Calif.

## Geographical List of Members and Associates

### CALIFORNIA (Continued)

- CURTIS, CHARLES G., member (1920), *Charles G. Curtis*  
10 Lunado Way, San Francisco, Calif.
- DALTON, HENRY H., member (1936), with *Barrow, Wade, Guthrie & Co.*  
1033 Edison Bldg., Los Angeles, Calif.
- DARLING, JAMES ROBARDS, member (1936), *James R. Darling*  
209 Finance Bldg., Whittier, Calif.
- DAVIS, H. VANNOY, member (1936), *H. Vannoy Davis*  
Mills Bldg., San Francisco, Calif.
- DAVIS R. EVERETT, member (1937), with *George M. Thompson*  
505 Title Insurance Bldg., Los Angeles, Calif.
- DECKER, LOUIS H., member (1924), secretary, *Grayson Heat Control, Ltd.*  
3000 Imperial, Lynwood, Calif.
- DEMPSEY, THOMAS R., member (1925), *Thomas R. Dempsey*  
1104 Pacific Mutual Bldg., Los Angeles, Calif.
- DEVORE, MALCOLM M., associate (1937), with *Haskins & Sells*  
155 Montgomery St., San Francisco, Calif.
- DEVOS, BURNELL H., member (1925), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- DICKINSON, CHARLES A., member (1937), with *Ernst & Ernst*  
548 S. Spring St., Los Angeles, Calif.
- DIEBELS, LOUIS T., associate (1925), partner, *Lawrence Scudder & Co.*  
369 Pine St., San Francisco, Calif.
- DODGE, LEWIS MILTON, member (1936), with *Barrow, Wade, Guthrie & Co.*  
155 Sansome St., San Francisco, Calif.
- DOLGE, WILLIAM, member (1909), partner, *William Dolge & Co.*  
351 California St., San Francisco, Calif.
- DOUGLAS, THORNTON G., member (1927), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- DOW, RALPH G., member (1924), partner, *Ralph G. Dow & Co.*  
758 W. Adams Blvd., Los Angeles, Calif.
- DRAEWELL, WALTER G., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 2 Pine St., San Francisco, Calif.
- DRISCOLL, WILLIAM JOSEPH, member (1936), *W. J. Driscoll & Co.*  
111 Sutter St., San Francisco, Calif.
- DUMVILLE, HARRY, member (1918), with *Price, Waterhouse & Co.*  
Balfour Bldg., San Francisco, Calif.
- DUNHAM, SCOTT H., member (1933), partner, *John F. Forbes & Company*  
510 Crocker Bldg., San Francisco, Calif.
- EADIE, WILLIAM H., member (1931), partner, *Fuller, Eadie & Co.*  
506 Andreson Bldg., San Bernardino, Calif.
- ELDRIDGE, JOHN H., member (1936), *John H. Eldridge*  
Flatiron Bldg., San Francisco, Calif.
- ENBERG, OSCAR E., associate (1932), secretary-treasurer, *Globe Oil Tools Co.*  
Los Metos, Calif.
- ESENOFF, CARL M., member (1935), *Carl M. Esenoff*  
415 Bank of America Bldg., San Diego, Calif.
- ESPINOZA, VALENTINE B., member (1923), partner, *Espinoza & Ragland*  
629 S. Hill St., Los Angeles, Calif.
- EVANSON, C. A., associate (1937), auditor, *Banks, Huntley & Co.*  
634 S. Spring St., Los Angeles, Calif.
- EVERTS, L. S., member (1914), *L. S. Everts & Co.*  
727 First National Bank Bldg., San Diego, Calif.
- FARLEY, RAY A., associate (1933), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- FARQUHAR, FRANCIS P., member (1918), with *Scovell, Wellington & Co.*  
220 Bush St., San Francisco, Calif.
- FORBES, JOHN F., member (1906), partner, *John F. Forbes & Company*  
510 Crocker Bldg., San Francisco, Calif.



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CALIFORNIA (Continued)

- FOSTER, RALPH W., associate (1928), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- FRANZMAN, GEORGE W., associate (1934), secretary, *The Pacific Molasses Company*, 525 Matson Bldg., San Francisco, Calif.
- FRAZIER, BRICE HAROLD, member (1930), *Brice H. Frazier*  
408 Andreson Bldg., San Bernardino, Calif.
- FREY, GILBERT, associate (1937), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- FRISBEE, IRA N., member (1923), *Ira N. Frisbee*  
303 Bank of America Bldg., Beverly Hills, Calif.
- FROST, H. M., member (1924), partner, *Frost, Congdon & O'Hara*  
1212 C. C. Chapman Bldg., Los Angeles, Calif.
- FULLERTON, AUBREY CUMMINGS, member (1919), with *Haskins & Sells*  
155 Montgomery St., San Francisco, Calif.
- GABRIELSON, C. C., member (1933), *C. C. Gabrielson*  
401 Pershing Square Bldg., Los Angeles, Calif.
- GANE, ROBERT M., member (1935), *Robert M. Gane*  
155 Sansome St., San Francisco, Calif.
- GARLICK, WILLIAM ALEXANDER, member (1922), appeals and review officer,  
*Franchise Tax Commissioners Office*, Sacramento, Calif.
- GIBSON, WALTER B., member (1922), partner, *Lybrand, Ross Bros. & Montgomery*, 510 S. Spring St., Los Angeles, Calif.
- GILBERTSON, GILBERT S., member (1922), *Gilbert S. Gilbertson*  
2344 Tulare St., Fresno, Calif.
- GILBERTSON, OSCAR, member (1929), auditor, *Warner Bros. Theatres*  
6425 Hollywood Blvd., Hollywood, Calif.
- GILES, LAWRENCE, member (1927), controller, *Safeway Stores, Inc.*  
Oakland, Calif.
- GILLIS, MURDOCH J., JR., associate (1925), *M. J. Gillis and Associates*  
826, 117 W. 9th St., Los Angeles, Calif.
- GODFREY, ERNEST E., member (1937), *Ernest E. Godfrey*  
530 W. 6th St., Los Angeles, Calif.
- GOODE, P. G., member (1905), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- GOODELL, CLAYTON H., member (1923), with *Lybrand, Ross Bros. & Montgomery*, 510 S. Spring St., Los Angeles, Calif.
- GORMLEY, JOSEPH A., associate (1927), with *The Superior Oil Company*  
930 Edison Bldg., Los Angeles, Calif.
- GOULD, WILLIAM W., member (1930)  
442 S. Ardmore Ave., Los Angeles, Calif.
- GRAFF, CHESTER, member (1936), partner, *William Dolge and Company*  
351 California St., San Francisco, Calif.
- GRAVES, WILLIS CLARK, member (1926), partner, *Graves & Cobun*  
734 Standard Oil Bldg., Los Angeles, Calif.
- GREENFIELD, JESSE ARTHUR, member (1921), partner, *J. Arthur Greenfield & Co.*, 822 Citizens National Bank Bldg., Los Angeles, Calif.
- GREGORY, JAMES KENNEDY, member (1936), partner, *Haskins & Sells*  
1003 Pacific Mutual Bldg., Los Angeles, Calif.
- GRIEDER, JOHN F., member (1931), *John F. Grieder*  
Mills Bldg., San Francisco, Calif.
- GRIFFITHS, ERNEST E., member (1928), *Ernest E. Griffiths*  
8645 W. Olympic Blvd., Los Angeles, Calif.
- GUTHRIE, WILLIAM, member (1915), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- HAHN, F. F., member (1914), partner, *Haskins & Sells*  
1003 Pacific Mutual Bldg., Los Angeles, Calif.
- HAINES, J. WILBUR, member (1936), partner, *Haskins & Sells*  
1500 Alexander Bldg., San Francisco, Calif.

## Geographical List of Members and Associates

### CALIFORNIA (Continued)

- HALLEY, ANDREW S., associate (1933), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- HAMILTON, GEORGE H., associate (1936), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- HAMILTON, JOHN WESLEY, associate (1937), with *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- HAMMA, MORTON M., member (1905), partner, *Hamma, Nelson and Hugins*  
539 Subway Terminal Bldg., Los Angeles, Calif.
- HAMMOND, JAMES E., member (1930), partner, *Skinner & Hammond*  
111 Sutter St., San Francisco, Calif.
- HANDLEY, C. L., member (1936), *C. L. Handley*  
58 Sutter St., San Francisco, Calif.
- HARING, ALBERT J., member (1922), service manager, *Matson Navigation Co.*  
215 Market St., San Francisco, Calif.
- HARRELL, VERNE, member (1927), auditor, *Bankline Oil Company*  
310, 634 S. Spring St., Los Angeles, Calif.
- HARRISON, ALFRED FRANKLIN, associate (1932), *A. F. Harrison*  
Elks Bldg., Stockton, Calif.
- HARRISON, HARLOWE A., member (1928), *Harlowe A. Harrison*  
1126 Subway Terminal Bldg., Los Angeles, Calif.
- HARTMAN, GEORGE O., member (1935), *George O. Hartman & Co.*  
541, 453 S. Spring St., Los Angeles, Calif.
- HASENAUER, RAYMOND P., member (1933), treasurer, *Matson Navigation Co.*  
422 Matson Bldg., San Francisco, Calif.
- HASSON, CYRIL J., member (1931), partner, *John F. Forbes & Company*  
510 Crocker Bldg., San Francisco, Calif.
- HAWKINS, FREDERIC A., associate (1935), with *J. C. Millett Co.*  
118 Sacramento St., San Francisco, Calif.
- HEIMBUCHER, CLIFFORD V., member (1936), with *Scovell, Wellington & Co.*  
220 Bush St., San Francisco, Calif.
- HERRICK, ANSON, member (1909), partner, *Lester Herrick and Herrick*  
403 Merchants Exchange Bldg., San Francisco, Calif.
- HERRICK, LESTER, member (1903), partner, *Lester Herrick and Herrick*  
403 Merchants Exchange Bldg., San Francisco, Calif.
- HERSHEY, PHILLIP A., member (1933), partner, *Phillip A. Hershey & Co.*  
514, 405 Montgomery St., San Francisco, Calif.
- HEYMANN, PAUL, member (1937), *Paul Heymann*  
212 Bank of America Bldg., Ventura, Calif.
- HICKLIN, BENJAMIN H., member (1922), *Benjamin H. Hicklin*  
844 Russ Bldg., San Francisco, Calif.
- HICKS, LAURENCE ALBERT, member (1936), *Laurence Albert Hicks*  
200 Bush St., San Francisco, Calif.
- HIGGINS, MONTFORD L., member (1925), supervising auditor, *sales tax division,*  
*State of California,* Sacramento, Calif.
- HILL, HARRY K., member (1925), *Harry K. Hill*  
548 S. Spring St., Los Angeles, Calif.
- HILL, J. GORDON, member (1912), partner, *Lester Herrick and Herrick*  
403 Merchants Exchange Bldg., San Francisco, Calif.
- HILLS, HARRY W., associate (1931), partner, *Gilbertson & Hills*  
1264 Edinburgh St., San Mateo, Calif.
- HITCHCOCK, F. CHARLES, member (1925)  
1222 Security Title Insurance Bldg., Los Angeles, Calif.
- HODGE, ROBERT, JR., member (1934), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- HOFFMAN, FLOYD L., member (1935), with *John F. Forbes & Company*  
510 Crocker Bldg., San Francisco, Calif.
- HOLLINGS, WALTER J., member (1935), *Walter J. Hollings*  
1115 Russ Bldg., San Francisco, Calif.

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CALIFORNIA (Continued)

- HOMAN, GLENN J., associate (1930), with *Erle P. Halliburton, Inc.*  
907 National City Bank Bldg., Los Angeles, Calif.
- HOOD, HUBERT E., associate (1935), *Hubert E. Hood*  
Beans Bldg., San Jose, Calif.
- HOOD, WALTER, member (1916), partner, *Hood and Strong*  
1720 Shell Bldg., San Francisco, Calif.
- HORE, FREDERICK, member (1922), with *American Capital Corp.*  
711 Bank of America Bldg., Los Angeles, Calif.
- HOWARD, WILFRED N., member (1920), *Wilfred N. Howard*  
4529 W. 8th St., Los Angeles, Calif.
- HUGHMANICK, JOHN H., associate (1936), *J. H. Hughmanick*  
625 Market St., San Francisco, Calif.
- HUMPHREY, FREDERICK L., associate (1922), comptroller, *Miller & Lux, Inc.*  
1114 Merchants Exchange Bldg., San Francisco, Calif.
- HUTCHINSON, ARTHUR W., member (1923), partner, *Hutchinson & Bloodgood*  
518 Security Bldg., Glendale, Calif.
- INGOLD, WALTER H., associate (1927), partner, *Ingold & Olincy*  
2021 Wilshire Blvd., Los Angeles, Calif.
- IRWIN, EDWIN ARTHUR, associate (1922), comptroller, *George H. Burr, Conrad & Broom, Inc.*, 490 California St., San Francisco, Calif.
- JACKSON, J. HUGH, member (1920), dean, *Graduate School of Business*  
Stanford University, Calif.
- JACKSON, WILLIAM FORT, associate (1924), with *Farm Credit Administration*  
15th & Clay Sts., Oakland, Calif.
- JAMES, V. BALFOUR, member (1936), with *Barrow, Wade, Guthrie & Co.*  
155 Sansome St., San Francisco, Calif.
- JEPPSON, D. S., member (1928), *D. S. Jeppson*  
639 S. Spring St., Los Angeles, Calif.
- JOHNSON, FREDERICK, member (1911), *Frederick Johnson*  
1609 N. Alexandria Ave., Los Angeles, Calif.
- JOHNSON, ROY VICTOR, associate (1936), with *Haskins & Sells*  
1003 Pacific Mutual Bldg., Los Angeles, Calif.
- JOHNSON, STANLEY M., member (1937), *Stanley M. Johnson*  
595 Mission St., San Francisco, Calif.
- JONES, CHARLES STONE, associate (1922), president, *Richfield Oil Corporation*  
1120, 555 S. Flower St., Los Angeles, Calif.
- JONES, GUY P., member (1936), partner, *Victor Aaron, Jones & Co.*  
111 Sutter Bldg., San Francisco, Calif.
- JORDAN, EDWARD B., member (1924)  
318 Kearny St., San Francisco, Calif.
- JORGENSEN, J. H., member (1922), partner, *Jorgenson, Bunn & Black*  
41 Sutter St., San Francisco, Calif.
- KANE, LOUIS I., member (1925), *Louis I. Kane*  
1254 W. 6th St., Los Angeles, Calif.
- KASCH, GEORGE J., member (1924), *George J. Kasch*  
Mills Bldg., San Francisco, Calif.
- KEAST, GEORGE R., member (1920), partner, *Lybrand, Ross Bros. & Montgomery*, 2 Pine St., San Francisco, Calif.
- KEHOE, JOSEPH F., member (1936), *Joseph F. Kehoe*  
405 Montgomery St., San Francisco, Calif.
- KELLOGG, HAROLD A., member (1924), partner, *F. W. Lafrentz & Co.*  
605 Mills Bldg., San Francisco, Calif.
- KELSON, PAUL ALBERT, member (1933), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- KESSELL, RICHARD W., associate (1934), with *Hood and Strong*  
100 Bush St., San Francisco, Calif.
- KILROE, W. R. R., member (1915), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.

## Geographical List of Members and Associates

### CALIFORNIA (Continued)

- KIRKBRIDE, FREDERICK, member (1923), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- KIRKLAND, ROBERT S., member (1929), with *Peat, Marwick, Mitchell & Co.*  
1550 Russ Bldg., San Francisco, Calif.
- KLATT, WILLIAM F., member (1937), *William F. Klatt*  
5658 Wilshire Blvd., Los Angeles, Calif.
- KNOEPEL, FREDERICK J., member (1916), auditor, *American Potash & Chemical Corp.*, Trona, Calif.
- KOESTER, HENRY CHARLES, member (1924), with *Angelo California National Bank*, 1 Sansome St., San Francisco, Calif.
- KOHNKE, FREDERICK CHARLES, member (1930), partner, *L. H. Penney & Co.*  
643 San Fernando, Berkeley, Calif.
- KOTTINGER, WILLIAM B., JR., associate (1936), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- KRUEGER, ADOLPH JOSEPH, member (1936), with *Haskins & Sells*  
155 Montgomery St., San Francisco, Calif.
- KRUEGER, JUDSON E., member (1920), partner, *John F. Forbes & Company*  
510 Crocker Bldg., San Francisco, Calif.
- KURZMAN, JOSHUA A., member (1932), *J. A. Kurzman*  
1800, 333 Montgomery St., San Francisco, Calif.
- LAMB, JAMES A., member (1922), vice-president, *Broadway Department Store, Inc.*, 401 S. Broadway, Los Angeles, Calif.
- LARUE, CHARLES ORVILLE, member (1936), partner, *LaRue, Ware & Co.*  
727 W. 7th St., Los Angeles, Calif.
- LAWRENCE, THOMAS HOEL, member (1920), partner, *Haskins & Sells*  
155 Montgomery St., San Francisco, Calif.
- LAWSON, ROBERT M., member (1931), *Robert M. Lawson*  
26 N. Marengo Ave., Pasadena, Calif.
- LE CLERCQ, EMERSON, associate (1936), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- LEHMAN, GEORGE J., member (1925), partner, *Touche, Niven & Co.*  
802 Consolidated Bldg., Los Angeles, Calif.
- LEMASTERS, EARLE H., associate (1925), vice-president, *Pacific National Bank of San Francisco*, San Francisco, Calif.
- LEVESQUE, CHARLES A., associate (1932), *Charles A. Levesque*  
1031 S. Broadway, Los Angeles, Calif.
- LILLY, LEWIS, member (1927), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- LIPS, GEORGE HAROLD, member (1937), *George Harold Lips*  
707 Helm Bldg., Fresno, Calif.
- LOGAN, KENNETH N., member (1937), *Logan and Logan*  
114 Sansome St., San Francisco, Calif.
- LONG, JOHN F., member (1936), *John F. Long & Co.*  
485 California St., San Francisco, Calif.
- LOOMIS, ARTHUR M., member (1913), partner, *Arthur M. Loomis & Co.*  
1306, 412 W. 6th St., Los Angeles, Calif.
- LOWERY, JOSEPH M., associate (1936), chief accountant, *County of Los Angeles*  
302 Hall of Records, Los Angeles, Calif.
- LUMBARD, CHARLES, member (1924), *Charles Lumbard*  
1400 California State Life Bldg., Sacramento, Calif.
- LUNDBERG, FRED E., associate (1937), special deputy, *Building and Loan Commissioner of the State of California*, 373 23rd St., Oakland, Calif.
- LYONS, EDGAR P., member (1928), partner, *Lyons & Lyons*  
639 S. Spring St., Los Angeles, Calif.
- MACBAIN, EARLE GORDON, associate (1935), with *National Ice & Cold Storage Company of California*, 417 Montgomery St., San Francisco, Calif.
- MACDONALD, WILSON F., member (1935), *Wilson F. MacDonald*  
155 Sansome St., San Francisco, Calif.

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CALIFORNIA (Continued)

- MACKENZIE, MURDO, member (1925), *Murdo MacKenzie*  
369 Pine St., San Francisco, Calif.
- MACKIE, CHARLES, member (1925), *Charles Mackie*  
615 Forty-second Ave., San Francisco, Calif.
- MACLEAN, GORDON ARCHIBALD, member (1936), partner, *Oscar Moss & Company*, 510 W. 6th St., Los Angeles, Calif.
- MACTAVISH, DONALD, member (1929), partner, *Arthur Young & Co.*  
629 S. Hill St., Los Angeles, Calif.
- MALONEY, WILLIAM F., member (1936), partner, *Nicholas and Maloney*  
1127 Subway Terminal Bldg., Los Angeles, Calif.
- MANNERS, HAROLD T., member (1933), *Harold T. Manners*  
1124 Financial Center Bldg., San Francisco, Calif.
- MANSFIELD, ELIAS, associate (1925), *Elias Mansfield*  
1111 Board of Trade Bldg., Los Angeles, Calif.
- MARSHALL, PERRY R. F., member (1925), comptroller, *Puritan Ice Co.*  
P. O. Box 1199, Santa Barbara, Calif.
- MATTINGLY, BENNETT D., associate (1920), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- MATTISON, MAHLON WALLACE, member (1935), partner, *Mattison and Davey*  
707 S. Hill St., Los Angeles, Calif.
- MAYHEW, WAYNE E., member (1934), partner, *Timpson, Mayhew & Brissman*  
Broadway Bldg., Oakland, Calif.
- MCALLISTER, EARL ALSON, associate (1937), manager, *Hutchinson Co.*  
329-17th St., Oakland, Calif.
- MCCOY, J. ROBERT, JR., member (1933), with *Peat, Marwick, Mitchell & Co.*  
1020, 215 W. 7th St., Los Angeles, Calif.
- McKENZIE, A. DOUGLASS, member (1924), partner, *Horwath & Horwath*  
417 S. Hill St., Los Angeles, Calif.
- MCLAREN, NORMAN, member (1896), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- MCLAREN, NORMAL LOYALL, member (1922), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- MELROSS, STANLEY DAVIES, member (1937), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- MEYER, FRED, associate (1936), *Fred Meyer*  
1180 Oak Grove Dr., Los Angeles, Calif.
- MILLS, HARRY B., member (1921), *Harry B. Mills and Company*  
3723 Wilshire Blvd., Los Angeles, Calif.
- MILNER, GEORGE E., member (1936), partner, *McLaren, Goode & Co.*  
210 W. 7th St., Los Angeles, Calif.
- MITCHELL, ROBERT A., associate (1936), with *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- MITCHELL, WALTER K., member (1915), partner, *F. W. Lafrentz & Co.*  
520 Union Bank Bldg., Los Angeles, Calif.
- MOORE, HARRY W., member (1924), partner, *Thomas & Moore*  
215 W. 7th St., Los Angeles, Calif.
- MORETON, A. L., member (1926), partner, *Hails & Moreton*  
412 W. 6th St., Los Angeles, Calif.
- MORRISON, FRED MILES, member (1936), *Fred M. Morrison*  
Lettunich Bldg., Watsonville, Calif.
- MORRISON, WILLIAM, associate (1937), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- MOSS, OSCAR, member (1923), partner, *Oscar Moss & Company*  
510 W. 6th St., Los Angeles, Calif.
- MUELLER, MAX OTTO, associate (1937), with *Oscar Moss & Company*  
510 W. 6th St., Los Angeles, Calif.
- MUND, FRED H., associate (1922), with *Farm Credit Administration of Berkeley*  
Oakland, Calif.

*Geographical List of Members and Associates*

CALIFORNIA (Continued)

- MURPHY, A. THOMAS, associate (1936), partner, *J. R. Murphy—A. T. Murphy*  
2314 Shell Bldg., San Francisco, Calif.
- MUSAUS, W. P., member (1913), partner, *W. P. Musaus & Co.*  
117 W. 9th St., Los Angeles, Calif.
- MUZZY, CHARLES A., associate (1925), supervisor, *Sales Tax Division, State of California*, 609 State Bldg., Los Angeles, Calif.
- NARLIAN, C. A. H., member (1920), with *The Pacific Mutual Life Insurance Company of California*, 310 Pacific Mutual Bldg., Los Angeles, Calif.
- NEILD, ARTHUR, associate (1933), with *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- NELSON, EDWIN C., member (1934), partner, *Nelson & Ternquist*  
305 Holbrook Bldg., San Francisco, Calif.
- NELSON, FRANK C., member (1931), partner, *Lester Herrick and Herrick*  
403 Merchants Exchange Bldg., San Francisco, Calif.
- NEWMAN, MAURICE N., associate (1922), *Maurice N. Newman*  
219 W. 7th St., Los Angeles, Calif.
- NICHOLS, W. JOE, member (1937), partner, *Nichols and Maloney*  
1127 Subway Terminal Bldg., Los Angeles, Calif.
- NIEMELA, EMILE R., member (1930), partner, *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- NOWELL, H. EDWIN, associate (1920), partner, *Robinson, Nowell & Company*  
601 Crocker Bldg., San Francisco, Calif.
- PATRICK, DAVID J. W., member (1934), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- PATTERSON, H. S., member (1916), partner, *H. S. Patterson & H. R. Weile*  
690 Mills Bldg., San Francisco, Calif.
- PATTINSON, I. GRAHAM, member (1918), partner, *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- PEABODY, GEORGE B., associate (1937), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- PENNEY, LOUIS HUBBARD, associate (1924), partner, *Penney & Austin*  
235 Montgomery St., San Francisco, Calif.
- PERKINS, ROSS LAWRENCE, member (1937), *Ross L. Perkins*  
111 Sutter St., San Francisco, Calif.
- PERRY, ROBERT HOY, member (1925), partner, *F. W. Lafrentz & Co., Bullock, Kellogg & Mitchell*, 1706 Broadway, Oakland, Calif.
- PETERSEN, CHARLES H., associate (1923), *Charles H. Petersen & Co.*  
703 Market St., San Francisco, Calif.
- PETERSON, THEODORE CARL, associate (1936), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- PLIMSOLL, HERBERT R., associate (1924), *Herbert R. Plimsoll*  
908 Green St., San Francisco, Calif.
- POP, SAMUEL, member (1937), *Samuel Pop*  
6253 Hollywood Blvd., Los Angeles, Calif.
- POWELL, WELDON, member (1936), partner, *Haskins & Sells*  
1003 Pacific Mutual Bldg., Los Angeles, Calif.
- PRIOR, JOHN F., member (1924), *J. F. Prior*  
1002, 703 Market St., San Francisco, Calif.
- PUTNAM, WARREN CHARLES, associate (1936), with *Pacific Finance Corporation of California*, Los Angeles, Calif.
- RAGLAND, HENRY W., member (1925), partner, *Espinoza & Ragland*  
629 S. Hill St., Los Angeles, Calif.
- RANDALL, ROSCOE L., member (1933), *R. L. Randall*  
111 Sutter St., San Francisco, Calif.
- RARITY, W. W., member (1926), *W. W. Rarity and Co.*  
6011 Santa Monica Blvd., Los Angeles, Calif.
- RAUSCH, HENRY J., member (1924), partner, *Eugene M. Berger & Co.*  
727 Roosevelt Bldg., Los Angeles, Calif.

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CALIFORNIA (Continued)

- REEVE, LEONARD STEWART, associate (1932), *L. S. Reeve*  
200 Bush St., San Francisco, Calif.
- RICHARDSON, STANLEY, member (1937), *Stanley Richardson*  
Loring Bldg., Riverside, Calif.
- RISELING, ROBERT F., member (1926), with *Peat, Marwick, Mitchell & Co.*  
1020 A. G. Bartlett Bldg., Los Angeles, Calif.
- RISHEBERGER, J. HERBERT, associate (1937), vice-president, *M. H. Sherman*  
*Company & Affiliates*, 5939 Rugby Ave., Huntington Park, Calif.
- RITCHIE, RALPH GARDNER, associate (1927), *Ralph Gardner Ritchie*  
639 S. Spring St., Los Angeles, Calif.
- RITTER, F. T., associate (1920), *F. T. Ritter*  
607 Jergins Trust Bldg., Long Beach, Calif.
- ROBERTS, SETH L., member (1914)  
Hotel Leamington, Oakland, Calif.
- ROBINSON, A. PORTER, member (1909), partner, *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- RODOLPH, ROLLIN P., associate (1925), partner, *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- ROHNE, CHESTER S., associate (1925), *Chester S. Rohne*  
First Trust Bldg., Pasadena, Calif.
- ROSE, HERBERT BOWN, associate (1927), with *Robinson, Nowell & Co.*  
601 Crocker Bldg., San Francisco, Calif.
- ROSE, WILLIAM HENRY, member (1936), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- ROSSLOW, ALWIN F., associate (1936), with *Ernst & Ernst*  
506, 485 California St., San Francisco, Calif.
- ROTHMAN, EMANUEL, member (1923), partner, *Rothman & Rothman*  
719 Union Bank Bldg., Los Angeles, Calif.
- RUDD, GEORGE HARVEY, member (1929), *George H. Rudd*  
716 Broadway Arcade Bldg., Los Angeles, Calif.
- RUNSER, JAMES A., member (1935), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- RUPP, CHARLES P., associate (1920), *Charles P. Rupp*  
1736 Franklin St., Oakland, Calif.
- RYDER, DONALD S., member (1934), with *Peat, Marwick, Mitchell & Co.*  
1020 A. G. Bartlett Bldg., Los Angeles, Calif.
- SADLER, BURDETTE, member (1936), *C. Burdette Sadler*  
510 W. 6th St., Los Angeles, Calif.
- SADLER, EVERETT D., member (1936), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- SANDERS, WHITNEY B., member (1935), tax supervisor, *Crown Zellerbach*  
*Corporation*, San Francisco, Calif.
- SARGENT, DOUGLAS A., member (1936), *Douglas A. Sargent*  
1104 Federal Realty Bldg., Oakland, Calif.
- SATCHELL, GEORGE E. H., member (1916), *George E. H. Satchell*  
369 Pine St., San Francisco, Calif.
- SAVANT, JOSEPH D., member (1933), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- SCHIEMAN, HENRY R., associate (1937), dean, *College of Business Administration*,  
*Loyola University*, 80th St., & Loyola Blvd., Los Angeles, Calif.
- SCHOLEFIELD, J. B., member (1922), partner, *McLaren, Goode & Co.*  
210 W. 7th St., Los Angeles, Calif.
- SCHWAB, FREDERICK WILLIAM, member (1936), with *Lybrand, Ross Bros. &*  
*Montgomery*, 2 Pine St., San Francisco, Calif.
- SCOVIL, EDWARD GEORGE, associate (1936), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- SHANAHAN, WILLIAM M., associate (1927), treasurer, *Consolidated Aircraft*  
*Corporation*, San Diego, Calif.

## Geographical List of Members and Associates

### CALIFORNIA (Continued)

- SHELDON, WILLIAM H., associate (1936), with *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- SHERMAN, ANDREW F., member (1936), *Andrew Fairchild Sherman*  
1031 Walker Ave., Oakland, Calif.
- SHORT, FRANK G., member (1930), partner, *Barrow, Wade, Guthrie & Co.*  
155 Sansome St., San Francisco, Calif.
- SIMMERS, JOHN A., member (1917), *John A. Simmers & Co.*  
215 W. 7th St., Los Angeles, Calif.
- SIMPSON, NOEL R., member (1933), *N. R. Simpson*  
862 Russ Bldg., San Francisco, Calif.
- SIMS, GEORGE WILLIAM, associate (1927), *George William Sims*  
1837 Fulton St., Fresno, Calif.
- SLAYTON, FRANCIS MAYERS, member (1937), *Francis Mayers Slayton*  
712, 112 W. 9th St., Los Angeles, Calif.
- SMITH, HENRY EZMOND, associate (1927)  
National Military Home, West Los Angeles, Calif.
- SMITH, HERBERT HAMILTON, JR., member (1936), with *Ernst & Ernst*  
485 California St., San Francisco, Calif.
- SMITH, HILLEBERT W., member (1936), partner, *Smith, Lyons and Smith*  
737 Citizens National Bank Bldg., Los Angeles, Calif.
- SNODGRASS, R. G., member (1936), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- SONNENBERG, O. J., member (1936), partner, *John F. Forbes & Company*  
510 Crocker Bldg., San Francisco, Calif.
- SPENCER, E. H., member (1913)  
1709 W. 8th St., Los Angeles, Calif.
- STAEHLING, CHARLES C., associate (1926), associate professor of accounting,  
*University of California*, 119 South Hall, Berkeley, Calif.
- STANFORD, M. LELAND, member (1933), *M. Leland Stanford*  
756 S. Broadway, Los Angeles, Calif.
- STANLEY, LOWELL, associate (1937), controller, *A. T. Jergins Trust*  
1000 Jergins Trust Bldg., Long Beach, Calif.
- STEWART, ARTHUR, member (1925), with *Safeway Stores, Inc.*  
4th & Jackson Sts., Oakland, Calif.
- STRACHAN, GEORGE H., member (1933), partner, *Wittman & Company*  
215 Market St., San Francisco, Calif.
- STRAIN, MYRON M., member (1936), dean, *Graduate School of Accountancy,*  
*Golden Gate College*, 220 Golden Gate Ave., San Francisco, Calif.
- STRAINE, LYMAN M., member (1935), *Lyman M. Straine*  
California State Life Bldg., Sacramento, Calif.
- STRONG, ADDISON G., member (1916), partner, *Hood and Strong*  
1720 Shell Bldg., San Francisco, Calif.
- STUART, LYMAN H., member (1926), loan analyst, *Farmers & Merchants National Bank*, Los Angeles, Calif.
- SULLY, JAMES O., member (1912), partner, *James O. Sully and Company*  
465 California St., San Francisco, Calif.
- TEASLEY, WILLIAM H., member (1922), *William H. Teasley*  
929 S. Catalina St., Los Angeles, Calif.
- THIELMEYER, HERBERT R., associate (1934), with *John F. Forbes & Company*  
510 Crocker Bldg., San Francisco, Calif.
- THOMAS, FRANCIS CLAIR, member (1937), with *Lybrand, Ross Bros. & Montgomery*, 621 S. Spring St., Los Angeles, Calif.
- THOMAS, H. IVOR, member (1913), partner, *Thomas & Moore*  
215 W. 7th St., Los Angeles, Calif.
- THOMPSON, GEORGE M., member (1923), *George M. Thompson*  
505 Title Insurance Bldg., Los Angeles, Calif.
- THOMPSON, HOWARD SMITH, member (1932), *Howard S. Thompson*  
332, 210 W. 7th St., Los Angeles, Calif.



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### CALIFORNIA (Continued)

- THOMPSON, JESSE FINLEY, associate (1937), with *Columbia Steel Co.*  
Russ Bldg., San Francisco, Calif.
- THOMSON, HENRY M., member (1920), partner, *Thomson, Cooper & Thomson*  
1422 C. C. Chapman Bldg., Los Angeles, Calif.
- THOMSON, JOHN C., member (1933), partner, *Thomson, Cooper & Thomson*  
1422 C. C. Chapman Bldg., Los Angeles, Calif.
- TIMPSON, LAWRENCE S., member (1925), partner, *Timpson, Mayhew & Brissman*  
Broadway Bldg., Oakland, Calif.
- TOMPKINS, CHARLES BRAMPTON, member (1916), *C. B. Tompkins*  
1025 Masselin Ave., Los Angeles, Calif.
- TOOLEY, HOMER H., member (1925), *Homer H. Tooley*  
801 Crocker Bldg., San Francisco, Calif.
- TRAVIS, A. V., associate (1925), *A. V. Travis*  
405 Montgomery St., San Francisco, Calif.
- TUFTS, KINGSLEY, member (1932)  
P. O. Box 262, Berkeley, Calif.
- UHLENBERG, C. G., member (1936), *C. G. Uhlenberg*  
1056 Russ Bldg., San Francisco, Calif.
- UNSWORTH, THOMAS ALBERT, associate (1936), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- UNZICKER, EDGAR L., associate (1936), with *Touche, Niven & Co.*  
802 Consolidated Bldg., Los Angeles, Calif.
- VANDER HORST, GERRIT, member (1936), *G. Vander Horst*  
412 W. 6th St., Los Angeles, Calif.
- VAN DEUSEN, ALBERT M., associate (1937), accountant, *Parrott Investment Company*,  
155 Montgomery St., San Francisco, Calif.
- VETTER, MARTIN A., member (1928), with *Department of Investments, Division of Corporations, State of California*,  
403 State Bldg., Los Angeles, Calif.
- VICKERY, EGBERT T., member (1931), partner, *Shipley & Vickery*  
315 Montgomery St., San Francisco, Calif.
- WAGGONER, LESLIE R., associate (1934), with *Shell Oil Corporation*  
580 Market St., San Francisco, Calif.
- WALES, EDWARD M., associate (1933), with *Haskins & Sells*  
615 Pacific Mutual Bldg., Los Angeles, Calif.
- WALLING, GEORGE E., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
510 S. Spring St., Los Angeles, Calif.
- WANSLEY, RAYMOND M., member (1926), partner, *Wansley, Crandall & Reuter*  
641 Bank of America Bldg., San Diego, Calif.
- WARE, WILLIAM ERHAM, member (1936), partner, *LaRue-Ware and Company*  
727 W. 7th St., Los Angeles, Calif.
- WATSON, ALBERT JOHN, member (1911), partner, *Peat, Marwick, Mitchell & Co.*  
1550 Russ Bldg., San Francisco, Calif.
- WEBB, FLOYD T., member (1931), partner, *Ruckstell & Land*  
703 Market St., San Francisco, Calif.
- WEBSTER, HENRY M., member (1914), partner, *Webster, Atz & Co.*  
639 S. Spring St., Los Angeles, Calif.
- WEBSTER, PAUL KIMBALL, member (1936), with *Haskins & Sells*  
1003 Pacific Mutual Bldg., Los Angeles, Calif.
- WEBSTER, SAMUEL SMITH, JR., member (1923), partner, *Mattison and Davey*  
707 S. Hill St., Los Angeles, Calif.
- WEILE, HAROLD R., member (1925), partner, *H. S. Patterson and H. R. Weile*  
682 Mills Bldg., San Francisco, Calif.
- WENDER, ARTHUR A., member (1936), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- WHEELER, HERBERT A., member (1925), partner, *Blight & Wheeler*  
900, 756 S. Broadway, Los Angeles, Calif.
- WHITE, JOHN ROBERT, member (1934), with *Price, Waterhouse & Co.*  
820, 530 W. 6th St., Los Angeles, Calif.

## Geographical List of Members and Associates

### CALIFORNIA (Continued)

- WHITTAKER, BENJAMIN H., member (1926), *Ben H. Whittaker*  
1029, 215 W. 7th St., Los Angeles, Calif.
- WICKLAND, JOHN W., member (1936), with *John F. Forbes & Company*  
510 Crocker Bldg., San Francisco, Calif.
- WILDE, GEORGE W., member (1924), with *Shell Oil Corporation*  
580 Market St., San Francisco, Calif.
- WILLANS-IZETT, NOEL COLIN, member (1937), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- WILLIAMS, EDWARD S., member (1916), *Edward S. Williams*  
209 Commercial Bldg., Santa Ana, Calif.
- WILLIAMS, HOWARD CLAIBORNE, associate (1927), chief business analyst, *Farm Credit Administration*, 1248 Palmetto St., Los Angeles, Calif.
- WILLIAMS, ROBERT W., member (1925), partner, *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- WILLIAMS, SIDNEY W., associate (1937), comptroller, *Walkup Drayage & Warehouse Co.*, 4th & Berry Sts., San Francisco, Calif.
- WILSON, JACK LE ROY, member (1936), with *Price, Waterhouse & Co.*  
530 W. 6th St., Los Angeles, Calif.
- WILSON, MELVIN D., associate (1931), partner, *Miller, Chevalier, Peeler & Wilson*, attorneys, 819 Title Insurance Bldg., Los Angeles, Calif.
- WILSON, SELDON M., member (1929), partner, *McLaren, Goode & Co.*  
444 California St., San Francisco, Calif.
- WINTRODE, HENRY JACOB, associate (1937), with *Charles A. Levesque*  
504 Western Pacific Bldg., Los Angeles, Calif.
- WITTMAN, C. WM., JR., member (1926), partner, *Witman and Company*  
215 Market St., San Francisco, Calif.
- WOLFF, ARTHUR, member (1913), partner, *Arthur Wolf & Co.*  
314 Insurance Exchange Bldg., Los Angeles, Calif.
- WOOD, GEORGE HERBERT, member (1933), *George H. Wood*  
Pacific Southwest Bldg., Pasadena, Calif.
- WOOD, HAROLD K., member (1932), partner, *Boyle and Wood*  
1680 N. Vine St., Hollywood, Calif.
- WRIGHT, WALTER COLEMAN, member (1907), *Walter C. Wright & Associates*  
214 H. W. Hellman Bldg., Los Angeles, Calif.
- WRIGHT, WILLIAM R., member (1920), *William R. Wright*  
569 S. Fremont Ave., Los Angeles, Calif.
- WUNNER, EMIL G., member (1920), *Emil G. Wunner*  
Mills Bldg., San Francisco, Calif.
- WURDEMAN, RICHARD, associate (1936), with *Price, Waterhouse & Co.*  
1020 Balfour Bldg., San Francisco, Calif.
- WYMAN, SHERMAN M., associate (1936), with *Price, Waterhouse & Co.*  
351 California St., San Francisco, Calif.
- YOUNG, FREDERICK CHARLES, member (1933), partner, *Young and Gattone*  
423 Rowan Bldg., Los Angeles, Calif.

### Colorado

- BALDWIN, ARTHUR LEE, member (1925), *Arthur Lee Baldwin*  
12 Fontius Bldg., Denver, Colo.
- BROWNE, F. TILLMAN, member (1925), partner, *Ralph B. Mayo & Co.*  
1200 Security Bldg., Denver, Colo.
- COLLINS, CLEM W., member (1911), *Clem W. Collins & Company*  
1019 University Bldg., Denver, Colo.
- DAVENPORT, DONALD A., member (1937), *Donald A. Davenport*  
3455 Garfield St., Denver, Colo.
- DAVIES, H. BROOKS, member (1933), partner, *Haskins & Sells*  
420 Denver National Bldg., Denver, Colo.
- DAVIES, STANLEY V., member (1932), *Stanley V. Davies*  
920 United States National Bank Bldg., Denver, Colo.

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COLORADO (Continued)

- DENT, W. S., member (1936), *W. S. Dent* 1512 Curtis St., Denver, Colo.
- ECKELMAN, PAUL, member (1924), *Paul Eckelman*  
First National Bank Bldg., Denver, Colo.
- FIELDING, ANDREW B., member (1936), with *Haskins & Sells*  
420 Denver National Bldg., Denver, Colo.
- FINCH, DONALD T., member (1933)  
P. O. Box 732, Denver, Colo.
- FULTON, C. H., member (1915), *C. H. Fulton*  
606 Denver National Bldg., Denver, Colo.
- GOLDBERG, WILLIAM HOWARD, member (1933), partner, *Goldberg-Fox and Company*, 1030 University Bldg., Denver, Colo.
- HARTSFIELD, J. LEON, associate (1936), *J. Leon Hartsfield*  
412 First National Bank Bldg., Denver, Colo.
- HEIDER, WALTER ERNEST, member (1936), *Walter E. Heider*  
336 Continental Oil Bldg., Denver, Colo.
- HUGINS, WALTER EDWARD, member (1931), partner, *Hamma, Nelson and Hugins*, 432 First National Bank Bldg., Denver, Colo.
- HUMPHREYS, WILLIAM E., member (1905), *William E. Humphreys*  
701 Colorado Bldg., Denver, Colo.
- KENTOR, CHARLES, member (1937), partner, *Kentor & Kentor*  
726 First National Bank Bldg., Denver, Colo.
- KINCHELOE, MORRIS B., member (1936), with *Haskins & Sells*  
420 Denver National Bldg., Denver, Colo.
- LARSON, JOHN G., member (1937), with *Ernst & Ernst*  
503 United States National Bank Bldg., Denver, Colo.
- LEWIS, ARCHER D., member (1925), *Archer D. Lewis*  
716 Security Bldg., Denver, Colo.
- LINCK, LOUIS C., member (1924), partner, *Linck & Alsfasser*  
504 Boston Bldg., Denver, Colo.
- LINDSAY, ALEXANDER J., member (1936), *Alexander J. Lindsay & Company*  
705 Security Bldg., Denver, Colo.
- MANN, EMMA, member (1925), secretary and treasurer, *John B. Geijsbeek and Company*, 404 Chamber of Commerce Bldg., Denver, Colo.
- MARTIN, OSCAR G., member (1928), with *Argo Oil Corporation*  
1104 First National Bank Bldg., Denver, Colo.
- MAYNARD, GEORGE W., member (1930), *George W. Maynard*  
1441 Welton, Denver, Colo.
- MAYO, RALPH B., member (1916), partner, *Ralph B. Mayo & Co.*  
1200 Security Bldg., Denver, Colo.
- MORRISON, WILLIAM D., member (1924), *William D. Morrison*  
1229 First National Bank Bldg., Denver, Colo.
- NELSON, HARRY WILLIAM, member (1925), partner, *Hamma, Nelson and Hugins*, 432 First National Bank Bldg., Denver, Colo.
- PEABODY, ALFRED D., associate (1936), *Alfred D. Peabody*  
434 First National Bank Bldg., Denver, Colo.
- PEDLEY, T. A., member (1914), *T. A. Pedley*  
840-17th St., Denver, Colo.
- PETER, DAVID B., member (1922)  
Redfeather Lakes, Colo.
- POLLARD, JAMES BROOKS, member (1931), with *William D. Morrison*  
1229 First National Bank Bldg., Denver, Colo.
- QUINETTE, WILLIAM H., JR., member (1934), with *Peat, Marwick, Mitchell & Co.*, 1031 United States National Bank Bldg., Denver, Colo.
- REDEKER, ALLEN, member (1925), partner, *Allen Redeker & Co.*  
814 University Bldg., Denver, Colo.
- SMITH, MONTGOMERY ROCHESTER, member (1924), *Montgomery R. Smith*  
630 Denham Bldg., Denver, Colo.

## Geographical List of Members and Associates

### COLORADO (Continued)

- STUART, VIRGIL N., associate (1936), with *Haskins & Sells*  
420 Denver National Bank Bldg., Denver, Colo.
- TRANT, WILLIAM MARSHALL, member (1925), secretary, *Holly Sugar Corporation*, Golden Cycle Bldg., Colorado Springs, Colo.
- TROUTFETTER, VICTOR E., member (1936), with *Ralph B. Mayo and Company*  
1200 Security Bldg., Denver, Colo.
- UNDERWOOD, TURNER SYLVESTER, associate (1925), *Turner Sylvester Underwood*, 323 Colorado Bldg., Pueblo, Colo.
- VON TOBEL, JULIUS, member (1931), partner, *John B. Geijsbeek & Co.*  
404 Chamber of Commerce Bldg., Denver, Colo.
- WATSON, DAVID MCEWAN, member (1925), with *Peat, Marwick, Mitchell & Co.*  
1031 United States National Bank Bldg., Denver, Colo.
- WITTING, THEODORE J., member (1922), partner, *Witting and Finch*  
214 First National Bank Bldg., Denver, Colo.
- YOUNG, T. RAYMOND, associate (1921), *Ray Young*  
1650 Monaco Parkway, Denver, Colo.

### Connecticut

- BABINEAU, HARRY W., member (1936), *Harry W. Babineau*  
Bridgeport City Trust Bldg., Bridgeport, Conn.
- BAKER, L. B., associate (1924), partner, *Baker, Goodyear & Co.*  
205 Church St., New Haven, Conn.
- BARR, ANDREW, member (1929), assistant professor of accounting, *Yale University*, 785 Yale Station, New Haven, Conn.
- BATES, JOHN ROSS, JR., member (1937), with *Webster, Horne & Blanchard*  
15 Lewis St., Hartford, Conn.
- BLANCHARD, MAURICE L., member (1933), partner, *Webster, Horne & Blanchard*, 15 Lewis St., Hartford, Conn.
- BROWN, WARREN M., member (1924), *Warren M. Brown*  
64 Pearl St., Hartford, Conn.
- BURNHAM, FREDERICK E., associate (1930), general accountant, *United Aircraft Corporation*, East Hartford, Conn.
- BURNS, JOHN HAROLD, member (1937), with *Webster, Horne & Blanchard*  
15 Lewis St., Hartford, Conn.
- BURTON, HORACE C., member (1936), with *Hadfield, Rothwell, Soule & Coates*  
750 Main St., Hartford, Conn.
- CAMBRIA, GUY, member (1925), partner, *Knust, Everett & Cambria*  
Middletown Savings Bank Bldg., Middletown, Conn.
- CHILDS, GEORGE W., JR., member (1936), partner, *Seward & Monde*  
205 Church St., New Haven, Conn.
- COATES, CHARLES FLOYD, member (1920), partner, *Hadfield, Rothwell, Soule & Coates*, 750 Main St., Hartford, Conn.
- COBB, JOSEPH HAROLD, member (1931), partner, *Seward & Monde*  
205 Church St., New Haven, Conn.
- COBB, PERRY R., member (1925), *Perry R. Cobb*  
3 Colony St., Meriden, Conn.
- COX, FRANCIS G., member (1936), partner, *F. G. Cox and Company*  
American Bank & Trust Company Bldg., New Haven, Conn.
- CURTIS, GEORGE E., associate (1924), *George E. Curtis*  
11 Mott Ave., Norwalk, Conn.
- DIXON, ALBERT, JR., member (1936), partner, *Hadfield, Rothwell, Soule & Coates*, 750 Main St., Hartford, Conn.
- DIXON, HARRY N., member (1937)  
627 Whitney Ave., New Haven, Conn.
- EPSTEIN, MAX M., member (1937), *M. M. Epstein & Co.*  
42 Asylum St., Hartford, Conn.
- EVERETT, RUSSELL C., member (1935), partner, *Knust, Everett & Cambria*  
15 Lewis St., Hartford, Conn.

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CONNECTICUT (Continued)

- FRIEDBERG, MILTON H., member (1924), partner, *Milton H. Friedberg & Co.*  
955 Main St., Bridgeport, Conn.
- HADFIELD, SETH, member (1921), partner, *Hadfield, Rothwell, Soule & Coates*  
750 Main St., Hartford, Conn.
- HATHAWAY, EDWIN B., member (1924), partner, *Edwin B. Hathaway & Co.*  
805 Main St., Hartford, Conn.
- HAYWARD, N. CARY, member (1930), assistant secretary, *The Atwood Machine*  
*Co.*, Stonington, Conn.
- HEILMAN, EDWARD HOLLAND, member (1924), secretary and treasurer, *The*  
*American Thermos Bottle Co.*, Norwich, Conn.
- HICKEY, JAMES W., member (1936), partner, *Hadfield, Rothwell, Soule &*  
*Coates*, 750 Main St., Hartford, Conn.
- HOLLAND, ARTHUR G., member (1927)  
96 Norton St., New Haven, Conn.
- HOPE, J. WILLIAM, member (1927), partner, *J. Wm. Hope & Company*  
886 Main St., Bridgeport, Conn.
- HOPKINS, WILLIAM CLAIR, member (1937), assistant treasurer, *Pratt & Whitney*  
*Aircraft Division of United Aircraft Corporation*  
400 S. Main St., East Hartford, Conn.
- JACOBS, HARRY, associate (1925), *Harry Jacobs*  
242 Trumbull St., Hartford, Conn.
- JOHNSON, CLARENCE L., member (1930), partner, *T. M. Byrbee Company*  
205 Church St., New Haven, Conn.
- JONES, RALPH COUGHENOUR, member (1937), associate professor of accounting,  
*Yale University*, 302 Sheffield Hall, New Haven, Conn.
- KAHL, O. H., associate (1937), *O. H. Kahl*  
294 Ivy Rd., Wallingford, Conn.
- KNUST, HENRY, member (1922), partner, *Knust, Everett & Cambria*  
15 Lewis St., Hartford, Conn.
- KORNBLUT, IRVING L., member (1937), *Irving L. Kornblut*  
83 Fairfield Ave., Bridgeport, Conn.
- KRAUSKOPF, JOSEPH, member (1936), *Joseph Krauskopf*  
75 Pearl St., Hartford, Conn.
- LANDON, WILLIAM P., associate (1909), with *State Banking Department*  
State Capitol, Hartford, Conn.
- LERNER, MAXWELL E., associate (1936), *M. E. Lerner*  
484 Ann St., Hartford, Conn.
- MACKENZIE, D. D. F., member (1916)  
134 Otter Rock Dr., Greenwich, Conn.
- MASON, ROY S., associate (1924), with *The Fuller Brush Co.*  
Hartford, Conn.
- MAY, IRVILLE AUGUSTUS, member (1923), *Irville A. May*  
241 Orange St., New Haven, Conn.
- MCCARTHY, J. F., associate (1923), controller, *United Aircraft Corporation*  
East Hartford, Conn.
- McHUGH, EDWARD P., member (1923), with *Edwards and Company*  
Connecticut Ave., Norwalk, Conn.
- McNAB, JOHN C., member (1927), partner, *Kircaldie, Randall & McNab*  
26 Elm St., New Haven, Conn.
- MONDE, EMIL J., member (1935), partner, *Seward and Monde*  
205 Church St., New Haven, Conn.
- MUSGRAVE, WALTER ALEXANDER, member (1925), partner, *Touche, Niven &*  
*Co.*, 36 Pearl St., Hartford, Conn.
- NOVARO, FRANK LEO, member (1931), partner, *Finer-Novaro & Sheldon*  
865 Chapel St., New Haven, Conn.
- NYE, G. LAWRIE, member (1931), *G. Lawrie Nye*  
New London, Conn.
- OLIVER, BERNARD J., member (1930), assistant comptroller, *Connecticut State*  
*College*, Storrs, Conn.

## Geographical List of Members and Associates

### CONNECTICUT (Continued)

- PERLYSKY, LOUIS, member (1934), *Louis Perlysky & Company*  
983 Main St., Hartford, Conn.
- PETZE, EDWARD I., member (1914), partner, *Petze & Schuyler*  
26 Elm St., New Haven, Conn.
- RANDALL, ARTHUR, member (1927), partner, *Kircaldie, Randall & McNab*  
18 Asylum St., Hartford, Conn.
- RAPHAEL, EDWARD, associate (1925), *Edward Raphael*  
650 Main St., Hartford, Conn.
- RAPP, HERBERT H., member (1926), treasurer, *Powdrell & Alexander, Inc.*  
Danielson, Conn.
- ROBERTS, C. CULLEN, member (1904)  
34 Girard Ave., Hartford, Conn.
- ROTH, JOHN S., associate (1925), consulting accountant, *Travelers Insurance Co.*  
Hartford, Conn.
- ROTHWELL, PERCY, member (1922), partner, *Hadfield, Rothwell, Soule & Coates*  
750 Main St., Hartford, Conn.
- SAGAL, LEWIS, member (1923), partner, *Lewis Sagal & Co.*  
152 Temple St., New Haven, Conn.
- SCHAFFMAN, ABRAHAM, associate (1924), *A. Schaffman*  
54 Church St., Hartford, Conn.
- SCHWARTZ, HARRY K., associate (1924), *Harry K. Schwartz*  
11 Asylum St., Hartford, Conn.
- SMICK, WILLIAM A., associate (1932), *William A. Smick*  
1188 Main St., Bridgeport, Conn.
- SMITH, WALTER I., member (1915), with *Hadfield, Rothwell, Soule & Coates*  
1 Atlantic St., Stamford, Conn.
- SOULE, FRANK ELLSWORTH, member (1936), partner, *Hadfield, Rothwell, Soule & Coates*, 750 Main St., Hartford, Conn.
- TILLINGHAST, HOWARD ALVA, member (1932)  
270 N. Main St., Danielson, Conn.
- TROUB, LEONARD M., member (1920), partner, *Leonard M. Troub & Co.*  
750 Main St., Hartford, Conn.
- WATT, THOMAS, member (1935), with *Touche, Niven & Co.*  
36 Pearl St., Hartford, Conn.
- WESTON, ROLFE ANDREWS, associate (1926), *Rolfe A. Weston*  
72 Center St., West Haven, Conn.
- WHITE, WILLIAM Z., member (1926), *William Z. White*  
802 Ocean Ave., New London, Conn.
- WILLARD, WALLACE WILLIAM, member (1936), with *Webster, Horne & Blanchard*, 15 Lewis St., Hartford, Conn.
- WILSON, CHARLES C., member (1907), *Charles C. Wilson*  
404 Fairview Ave., Bridgeport, Conn.
- YOUNG, RALPH A., member (1934), with *Touche, Niven & Co.*  
36 Pearl St., Hartford, Conn.

### Delaware

- BELFINT, CHARLES I., member (1933), *Charles I. Belfint*  
400 Citizens Bank Bldg., Wilmington, Del.
- BURNS, JAMES W., member (1936), partner, *George K. Kingsley & Co.*  
1065 duPont Bldg., Wilmington, Del.
- COE, ALFRED H., member (1923), partner, *Coe, Campbell & Co.*  
4154 duPont Bldg., Wilmington, Del.
- HEUSER, AUGUST A., member (1924), control manager, *E. I. duPont de Nemours & Co.*, Wilmington, Del.
- ISZARD, CLIFFORD E., member (1914), *Clifford E. Iszard*  
duPont Bldg., Wilmington, Del.
- KIDDOO, WILLIAM R., associate (1936), with *Goldey College*  
Goldey College Bldg., Wilmington, Del.

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### DELAWARE (Continued)

- MACK, HARRY J., member (1931), partner, *Mack & Company*  
610 Equitable Bldg., Wilmington, Del.
- PORCELLI, ATTILIO FRANK, associate (1937), internal revenue agent, *United States Treasury Department*, 353 New Federal Bldg., Wilmington, Del.
- PYLE, JOSEPH LYBRAND, associate (1924), vice-president, *Delaware Mortgage Investment Co.*, Wilmington, Del.
- QUIGLEY, PAUL W., member (1937), with *Mack & Company*  
610 Equitable Bldg., Wilmington, Del.
- SAMWORTH, HERBERT W., member (1936), accountant, *E. I. duPont de Nemours & Co.*, Wilmington, Del.
- TINNEY, E. HERBERT, member (1937), with *Christiana Securities Co.*  
9032 duPont Bldg., Wilmington, Del.
- WHITE, MEDFORD H., member (1927), partner, *White, Street & Company*  
duPont Bldg., Wilmington, Del.

### District of Columbia

- ANDERSON, HAROLD C., member (1919), with *Peat, Marwick, Mitchell & Co.*  
American Security Bldg., Washington, D. C.
- BACHMANN, JOHN J., associate (1925), with *Commodity Exchange Administration*, U. S. Department of Agriculture, Washington, D. C.
- BAIEVSKY, BORIS, associate (1928), with *Resettlement Administration*  
Washington, D. C.
- BALL, JAMES STUART, member (1923), partner, *Ball, Blum & Co.*  
517 Mills Bldg., Washington, D. C.
- BALLARD, JOHN W., member (1933), chief examiner, *Federal Home Loan Bank Board*, 942 Federal Home Loan Board Bldg., Washington, D. C.
- BALLOU, CHARLES A., JR., associate (1937), with *Securities & Exchange Commission*, 1778 Pennsylvania Ave., N. W., Washington, D. C.
- BALTZ, ROBERT WILLIAM, member (1935), with *R. G. Rankin & Co.*  
730-15th St., N. W., Washington, D. C.
- BERG, JOHN, member (1922), *John Berg*  
815-15th St., N. W., Washington, D. C.
- BERNSTEIN, OSCAR J., member (1922), *Oscar J. Bernstein*  
211 National Press Bldg., Washington, D. C.
- BIGGS, JOHN S., associate (1924), examiner, *Federal Trade Commission*  
Washington, D. C.
- BLOCHER, PAUL EVERETT, associate (1937), *Paul E. Blocher*  
910-17th St., N. W., Washington, D. C.
- BLOUGH, CARMAN GEORGE, member (1929), chief accountant, *Securities and Exchange Commission*, 1778 Pennsylvania Ave., Washington, D. C.
- BLUM, FREDERICK M., associate (1929), partner, *Ball, Blum & Co.*  
517 Mills Bldg., Washington, D. C.
- BONCZAK, ADAM E., member (1928), with *Reconstruction Finance Corporation*  
417 R. F. C. Bldg., Washington, D. C.
- BOND, LEWIS F., member (1936), *Lewis F. Bond*  
1700 I St., N. W., Washington, D. C.
- BOYD, ORTON W., member (1927), with *Securities & Exchange Commission*  
Washington, D. C.
- BROWN, JOHN EVERETT, member (1928), partner, *James A. Councilor & Company*, 1101 Tower Bldg., Washington, D. C.
- BRYDEN, ALLAN JAMES, member (1936), special agent, *Federal Bureau of Investigation*, United States Department of Justice, Washington, D. C.
- BUCHANAN, WM. GORDON, member (1926), *Wm. Gordon Buchanan*  
Colorado Bldg., Washington, D. C.
- BURNHAM, DWIGHT NUTTING, member (1922), *D. N. Burnham & Co.*  
817 Denrike Bldg., Washington, D. C.
- BUSH, FLOYD WOODALL, member (1931), *Floyd W. Bush*  
907-15th St., N. W., Washington, D. C.

## Geographical List of Members and Associates

### DISTRICT OF COLUMBIA (Continued)

- CANN, NORMAN D., member (1936), chief accountant, *Bureau of Internal Revenue*, 4113 New Revenue Bldg., Washington, D. C.
- CHAPPELL, FRANK S., member (1922), partner, *Peters, Smith & Company* 404 Hibbs Bldg., Washington, D. C.
- CHMILLON, O. H., member (1926), partner, *Miller & Chevalier*, attorneys 920 Southern Bldg., Washington, D. C.
- CLARK, ERNEST ADRIAN, member (1927), land bank examiner, *Farm Credit Administration*, Washington, D. C.
- COLLINS, MAURICE, associate (1922), assistant commissioner of accounts, *United States Treasury Department*, Washington, D. C.
- CONKLING, GERALD M., associate (1926), examiner, *Federal Reserve Board* Washington, D. C.
- COOK, JOSEPH F., member (1934), with *Resettlement Administration* Washington, D. C.
- CORDER, HERMAN O., associate (1936), with *Goodwin P. Graham* Metropolitan Bank Bldg., Washington, D. C.
- COUNCILOR, JAMES A., member (1922), partner, *James A. Councilor & Company* Tower Bldg., Washington, D. C.
- COVALT, GEORGE J., member (1935), with *Price, Waterhouse & Co.* American Security Bldg., Washington, D. C.
- COX, CHARLES J. J., associate (1937), with *Examining Division, Farm Credit Administration*, 1300 E St., N. W., Washington, D. C.
- CUSHMAN, JAMES D., associate (1927), *James D. Cushman* 711 Colorado Bldg., Washington, D. C.
- DARBY, C. VAUGHAN, member (1924), *C. Vaughan Darby* 912 Pepco Bldg., Washington, D. C.
- DEATHERAGE, CECIL ELMER, member (1925), with *Home Owners' Loan Corporation*, Washington, D. C.
- DUCKWORTH, HAROLD V., associate (1925) 4433 Yuma St., N. W., Washington, D. C.
- FLORANCE, RAYMOND M., member (1924), partner, *William Clabaugh & Co.* Earle Bldg., Washington, D. C.
- FORS, EDWIN CARL, associate (1937), accountant, *Securities and Exchange Commission*, 1778 Pennsylvania Ave., N. W., Washington, D. C.
- GAIN, LOGAN S., member (1927), assistant treasurer, *Home Owners' Loan Corporation*, 101 Indiana Ave., N. W., Washington, D. C.
- GATES, RALPH FRANK, associate (1936), with *Bureau of Accounts and Finance, Federal Power Commission*, Washington, D. C.
- GAWTHORP, OWEN H., associate (1937), research accountant, *Securities and Exchange Commission*, 1778 Pennsylvania Ave., Washington, D. C.
- GILLIS, JAMES E., associate (1937), accountant, *The George Washington University*, 2101 G St., N. W., Washington, D. C.
- GLENDAY, FRANK, member (1922) 533, 1300 E St., N. W., Washington, D. C.
- GOMBAR, ALBERT ANDREW, associate (1937), land bank examiner, *Farm Credit Administration*, 1300 E St., N. W., Washington, D. C.
- GOODNER, GEO. E. H., associate (1922), *Geo. E. H. Goodner* Munsey Bldg., Washington, D. C.
- GRAHAM, GOODWIN P., member (1926), *Goodwin P. Graham* 710 Metropolitan Bank Bldg., Washington, D. C.
- GRAHAM, ROBERT F., member (1936), accountant, *Securities and Exchange Commission*, Washington, D. C.
- GRICE, JAMES B., member (1924), *James B. Grice* Munsey Bldg., Washington, D. C.
- HAINES, CHARLES T., associate (1922), with *Bureau of Internal Revenue* Washington, D. C.
- HAINES, LELAND H., associate (1931), land bank examiner, *Farm Credit Administration*, Washington, D. C.



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DISTRICT OF COLUMBIA (Continued)

- HAMMOND, GROVER C., associate (1922), with *Bureau of Internal Revenue, Treasury Dept.*, Washington, D. C.
- HARRILL, BYRON J., associate (1937), *Byron J. Harrill*  
711 Woodward Bldg., Washington, D. C.
- HARRILL, E. REECE, member (1936), with *Bureau of Accounts and Audits, Social Security Board*, Washington, D. C.
- HEITMULLER, RALPH EMMERT, member (1928), general comptroller, *Acacia Mutual Life Insurance Company*, 51 Louisiana Ave., N. W., Washington, D. C.
- HEJNAL, MAURICE, associate (1926), loan administrator, *Central Bank for Co-operatives, Farm Credit Administration*, Washington, D. C.
- HOLLADAY, BENJAMIN H., member (1935), with *Resettlement Administration*  
1410 H St., N. W., Washington, D. C.
- HOLMES, WILLIAM B., associate (1926), land bank examiner, *Farm Credit Administration*, Washington, D. C.
- HOPKINS, JULIA BENTON, member (1933), examiner, *Board of Governors of the Federal Reserve System*, Washington, D. C.
- HOULIHAN, DAVID F., member (1934), director of finance, *United States Maritime Commission*, Washington, D. C.
- JOHNSON, O'NEAL MAKEMSON, associate (1928), with *International Association of Ice Cream Manufacturers*, 1105 Barr Bldg., Washington, D. C.
- JONES, LAURENCE H., associate (1929), with *Division of Examination, Board of Governors of the Federal Reserve System*, Washington, D. C.
- KARNS, HARRY L., member (1921), with *Bureau of Accounts & Audits, Social Security Board*, 108, 1712 G St., Washington, D. C.
- KAUFMAN, JEROME G., member (1924), with *Technical Staff, Bureau of Internal Revenue*, Washington, D. C.
- KELLER, ALBERT E., member (1916)  
4007 Garrison St., N. W., Washington, D. C.
- KELLNER, JULIUS EDWARD, member (1924), auditor, *Social Security Board*  
1712 G St., N. W., Washington, D. C.
- KENDRICK, WAYNE, member (1923), partner, *Wayne Kendrick & Company*  
20 Rust Bldg., Washington, D. C.
- KERSHENBAUM, CHAS., associate (1936), partner, *Kershenbaum & Kershenbaum*  
327 Southern Bldg., Washington, D. C.
- KERSHENBAUM, LEO, associate (1936), partner, *Kershenbaum & Kershenbaum*  
327 Southern Bldg., Washington, D. C.
- KIRKLAND, JAMES R., associate (1936), *James R. Kirkland*  
213 Colorado Bldg., Washington, D. C.
- KIRKPATRICK, WILLIAM C., member (1929)  
4700 Connecticut Ave., N. W., Washington, D. C.
- LAPSLEY, CHANDLER H., associate (1937), auditor, *Federal Public Works Administration*, Interior Bldg., Washington, D. C.
- LAWSON, ALBERT H., associate (1925), with *Farm Credit Administration*  
1300 E. St., N. W., Washington, D. C.
- LEVITAN, SIMON W., associate (1932), *Simon W. Levitan*  
528 Woodward Bldg., Washington, D. C.
- LEVY, S. FRANK, member (1935), partner, *William Clabaugh & Co.*  
1128 Earle Bldg., Washington, D. C.
- LITTLE, JOSEPH ROBERTS, associate (1922), with *S. D. Leidesdorf & Co.*  
917 Southern Bldg., Washington, D. C.
- LORENZ, EUGENE H., member (1933), *Eugene H. Lorenz*  
Investment Bldg., Washington, D. C.
- MACLENNAN, COLIN EDWARD ST. JAMES, member (1936), with *R. G. Rankin & Co.*, 730-15th St., N. W., Washington, D. C.
- MANLEY, LAWRENCE O., member (1921), partner, *Wayne Kendrick & Company*  
20 Rust Bldg., Washington, D. C.
- MARTIN, MAURICE A., member (1936), partner, *Wayne Kendrick & Company*  
Rust Bldg., Washington, D. C.

*Geographical List of Members and Associates*

DISTRICT OF COLUMBIA (Continued)

- MASON, ALLAN BURT, member (1927), with *Resettlement Administration*  
1410 H St., N. W., Washington, D. C.
- MAXCY, CHARLES J., member (1916), *Charles J. Maxcy*  
1629 Columbia Rd., N. W., Washington, D. C.
- MCGINLEY, JOHN B., member (1934), *John B. McGinley*  
Union Trust Bldg., Washington, D. C.
- McKIEVER, JOHN WOOD, associate (1936), with *Goodwin P. Graham*  
712 Metropolitan Bank Bldg., Washington, D. C.
- McNICHOLS, GEORGE F., associate (1925), with *National Savings & Trust Co.*  
Washington, D. C.
- MILLARD, LINDSEY JACK, associate (1937), examiner, *Securities & Exchange Commission*, Pennsylvania Ave., Washington, D. C.
- MILROY, IAN, member (1936), with *Price, Waterhouse & Co.*  
American Security Bldg., Washington, D. C.
- MOTYKA, JOSEPH GEORGE, member (1928), *Joseph G. Motyka*  
801 Butternut St., N. W., Washington, D. C.
- MOYER, JOSEPH K., member (1936), *Joseph K. Moyer*  
1343 H Street, N. W., Washington, D. C.
- NICKELS, O. EDWIN, member (1931), *O. Edwin Nickels*  
815 Fifteenth St., N. W., Washington, D. C.
- NICKSON, THEODORE B., associate (1937), comptroller, *Federal Housing Administration*, Vermont Avenue at K St., Washington, D. C.
- O'CONNELL, HAROLD A., member (1927), *Harold A. O'Connell*  
Columbian Bldg., Washington, D. C.
- ODOR, E. FRANKLIN, member (1932), *E. Franklin Odor*  
1427 I St., N. W., Washington, D. C.
- OEHMANN, J. HENRY, associate (1925), *J. Henry Oehmann*  
338 Washington Bldg., Washington, D. C.
- O'NEILL, HENRY A., associate (1936), with *Goodwin P. Graham*  
712 Metropolitan Bank Bldg., Washington, D. C.
- OSBORNE, ERNEST LESLIE, member (1923), economist  
1847 Kalorama Rd., N. W., Washington, D. C.
- OWENS, HENRY S., member (1930), partner, *Henry Owens & Co.*  
1109 Barr Bldg., Washington, D. C.
- PAXMAN, T. DELOS, member (1936), partner, *Wayne Kendrick & Company*  
21 Rust Bldg., Washington, D. C.
- PAYNE, JOHN B., member (1926), with *Agricultural Adjustment Administration*  
Washington, D. C.
- PEARCE, FREDERICK L., associate (1925), junior partner, *Morris, Kix Miller & Barr*, attorneys, American Security Bldg., Washington, D. C.
- PEAVEY, JAMES OAKLEY, associate (1925), auditor, *Social Security Board*  
Washington, D. C.
- PRATT, LESTER A., member (1922), *Lester A. Pratt*  
719-15th St., N. W., Washington, D. C.
- REES, JAMES HAROLD, associate (1936), partner, *Spicer & Rees*  
National Press Bldg., Washington, D. C.
- REGARDIE, BENJAMIN, associate (1936), *Benjamin REGARDIE*  
719 15th St., N. W., Washington, D. C.
- ROBERTS, HAROLD S., member (1929), *Harold S. Roberts*  
Woodward Bldg., Washington, D. C.
- ROBINS, BARNEY, member (1924), manager, *The Corporation Audit Co.*  
55 Rust Bldg., Washington, D. C.
- ROBINSON, WALTER H., member (1922), with *Weil, Satterlee, Blakely & Green*, attorneys, 837 Munsey Bldg., Washington, D. C.
- ROGERS, PERCY R., member (1936), with *Robertson, Furman & Murphy*  
1409 L St., N. W., Washington, D. C.
- ROUSE, EDWARD KENNETH, member (1935), partner, *Henry S. Owens & Co.*  
1109 Barr Bldg., Washington, D. C.

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DISTRICT OF COLUMBIA (Continued)

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- SCHAUB, PAUL E., associate (1924), with *Geo. E. H. Goodner*  
827 Munsey Bldg., Washington, D. C.
- SCHERICH, EDGAR R., associate (1920)  
3916 Benton St., N. W., Washington, D. C.
- SCHOW, ADOLPH F., associate (1935), with *The Home Owners' Loan Corporation*  
Washington, D. C.
- SEIDEMANN, HENRY P., member (1924), treasurer, *The Brookings Institution*  
722 Jackson Pl., N. W., Washington, D. C.
- SINKER, JULIUS, member (1932), *Julius Sinker*  
904 Washington Bldg., Washington, D. C.
- SKEES, LAURENCE E., member (1935), federal reserve examiner, *Board of Governors of the Federal Reserve System*, Washington, D. C.
- SMITH, CHARLES W., member (1936), chief of bureau of finance and accounts,  
*Federal Power Commission*, Washington, D. C.
- SPICER, FRANK A., member (1937), partner, *Spicer & Rees*  
National Press Bldg., Washington, D. C.
- SPRATT, WILLIAM R., JR., member (1922), with *Securities and Exchange Commission*, Washington, D. C.
- SPRINGER, DURAND W., member (1905), *Durand W. Springer*  
209 Woodward Bldg., Washington, D. C.
- STEWART, EDMUND RAE, member (1926), with *Social Security Board*  
1712 G St., N. W., Washington, D. C.
- STOVALL, CLYDE B., associate (1928), *C. B. Stovall & Co.*  
500, 815-15th St., N. W., Washington, D. C.
- STOY, CLIFFORD M., member (1922), *Clifford M. Stoy & Company*  
909 Investment Bldg., Washington, D. C.
- SUTHERLAND, LELAND G., member (1925), with *Price, Waterhouse & Co.*  
502 American Security Bldg., Washington, D. C.
- SWEENEY, HENRY WHITCOMB, member (1923), with *Farm Credit Administration*, Washington, D. C.
- TAYLOR, PERCY MILES, member (1921), with *Central Bank for Cooperatives, Farm Credit Administration*, Washington, D. C.
- TAYLOR, WILLIAM E., member (1934), % *Office of the Commissioner of Accounts and Deposits, United States Treasury Department*  
Munitions Bldg., Washington, D. C.
- THOMAS, WILBUR DILLEN, associate (1926), accountant, *Reconstruction Finance Corp.*, 1825 H St., N. W., Washington, D. C.
- TIEDEMANN, BERTHOLD D., associate (1936), *Berthold D. Tiedemann*  
615 F St., N. W., Washington, D. C.
- TITUS, GEORGE FRANCIS, associate (1927), supervising accountant and auditor,  
*Accounts and Deposits, United States Treasury Dept.*, Washington, D. C.
- TURNBULL, JOSEPH A., associate (1929), assistant examiner, *Federal Reserve Board*, Washington, D. C.
- UPTON, JOSEPH W., associate (1932), division auditor, *Sanitary Grocery Co., Inc.*  
1845 4th St., N. E., Washington, D. C.
- VAN EMON, CARLTON G., member (1929), partner, *T. Coleman Andrews & Company*, 1205 National Press Bldg., Washington, D. C.
- VANNAIS, LEON E., member (1921), with *International Business Machines Corporation*, 1111 Connecticut Ave., Washington, D. C.
- VERKOUTEREN, JOHN H., member (1927), *John H. Verkouteren & Company*  
Woodward Bldg., Washington, D. C.
- WAAS, GEORGE J., member (1934), principal business analyst, *Farm Credit Administration*, Washington, D. C.
- WALICK, EARLE WILBUR, associate (1925), partner, *Wallick & Short*  
923 15th St., N. W., Washington, D. C.
- WATERS, CHESTER C., associate (1921), with *Bureau of Internal Revenue*  
Treasury Annex No. 1, Washington, D. C.

## Geographical List of Members and Associates

### DISTRICT OF COLUMBIA (Continued)

- WEBB, JAMES A., associate (1930), with *Federal Trade Commission*  
Washington, D. C.
- WILSON, HERBERT, SR., associate (1926), senior accountant, *Securities & Exchange Commission*, 1776 Pennsylvania Ave., N. W., Washington, D. C.
- YAEGER, WILLIAM L., associate (1925), *William L. Yaeger & Co.*  
532 Investment Bldg., Washington, D. C.
- YATES, J. ROGER, member (1929), *J. Roger Yates*  
Munsey Bldg., Washington, D. C.
- YUROW, LOUIS, associate (1922), *Louis Yurow*  
340 Woodward Bldg., Washington, D. C.
- ZUCKER, JOSEPH I., member (1936), *J. I. Zucker*  
Munsey Bldg., Washington, D. C.

### Florida

- ABESS, LEONARD L., member (1935), partner, *Abess & Costar*  
First National Bank Bldg., Miami, Fla.
- BIGG, MALCOLM W., member (1923), auditor, *Southern Sugar Company*  
Clewiston, Fla.
- BIGHAM, JAY E., member (1929), partner, *Jay E. Bigham & Co.*  
906 Citizens Bank Bldg., Tampa, Fla.
- BOGUE, RUSSELL S., member (1933), *Russell S. Bogue*  
905 Citizens Bank Bldg., Tampa, Fla.
- BRYANT, C. CECIL, member (1935), *C. Cecil Bryant*  
107 E. Broadway, Ocala, Fla.
- COCHRANE, JOHN P., member (1928), *John P. Cochrane*  
Florida Theatre Bldg., West Palm Beach, Fla.
- COLE, ROGER W., member (1936), *Roger W. Cole*  
Box 262, Lakeland, Fla.
- DICKINSON, GORDON M., associate (1929), *G. M. Dickinson*  
116½ W. Indiana Ave., De Land, Fla.
- DIVINE, WILBUR F., member (1928), partner, *Divine, Williams & Kaiser*  
541 Seybold Bldg., Miami, Fla.
- EPPERSON, CLYDE A., member (1932), partner, *Clyde A. Epperson Audit Company*, 842 Ingraham Bldg., Miami, Fla.
- FISHER, P. W., member (1933), partner, *Hall, Fisher & Smith*  
1412 Barnett National Bank Bldg., Jacksonville, Fla.
- FORD, GEORGE H., member (1916), partner, *Ford, Boyd & Colley*  
Rogers Bldg., Jacksonville, Fla.
- FOY, HUBERT V., member (1920), *Hubert V. Foy*  
212 First National Bank Bldg., Tampa, Fla.
- GOLDSTEIN, HARRY, member (1929), *Harry Goldstein Company*  
1601 Congress Bldg., Miami, Fla.
- GOODRICH, CHARLES HENRY, member (1929), partner, *Lawrence Scudder & Co.*  
Rogers Bldg., Jacksonville, Fla.
- GRAHAM, HARRY B., member (1929), *Harry B. Graham*  
520 Seybold Bldg., Miami, Fla.
- GRAY, HOWARD WILLIAM, associate (1930), partner, *Ford & Colby*  
Rogers Bldg., Jacksonville, Fla.
- HALL, JOHN A., member (1915), partner, *Hall, Fisher & Smith*  
1412 Barnett National Bank Bldg., Jacksonville, Fla.
- HANSBROUGH, J. A., member (1916), partner, *Hansbrough & Montenegro*  
811 Wallace S. Bldg., Tampa, Fla.
- HUFF, EDISON FITZPATRICK, associate (1924), president, *Daytona Beach Ice Co.*  
P. O. Box 66, Daytona Beach, Fla.
- JAMES, BENJAMIN ESCOTT, member (1937), *Benjamin E. James*  
400 Rogers Bldg., Jacksonville, Fla.
- KELLER, JAMES I., member (1930), partner, *Pentland, Purvis, Keller and Milton*  
1407 Security Bldg., Miami, Fla.

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### FLORIDA (Continued)

- KITSON, F. SCOTT, member (1925), comptroller and treasurer, *The Miami Herald Publishing Co., and Associated Companies*, Miami, Fla.
- LINDFORS, CHAS. H., member (1934), *Chas. H. Lindfors*  
Sweet Bldg., Fort Lauderdale, Fla.
- MAHONY, JOHN, member (1935), partner, *Ring & Mahony*  
1007 Biscayne Bldg., Miami, Fla.
- MEIGHEN, REX, member (1937), partner, *Sweeny & Meighen*  
Tampa Gas Company Bldg., Tampa, Fla.
- MILLIGAN, CLAUDE KNIGHT, member (1929), partner, *Milligan & Burke*  
1310 Barnett National Bank Bldg., Jacksonville, Fla.
- MILTON, WILLIAM F., member (1936), partner, *Peniland, Purvis, Keller & Milton*, 1407 Security Bldg., Miami, Fla.
- MONTENEGRO, M. A., member (1937), partner, *Hansbrough & Montenegro*  
811 Wallace S. Bldg., Tampa, Fla.
- MOORE, BASIL C., member (1936), partner, *Peniland, Gray & Moore*  
Sanford Atlantic Bldg., Sanford, Fla.
- MUCKLOW, WALTER, member (1916), partner, *Milner & Mucklow*  
1663 Alton Rd., Miami Beach, Fla.
- PHILLIPS, JOSEPH E., member (1936), *Joseph E. Phillips*  
P. O. Box 2657, Fort Lauderdale, Fla.
- POTTER, CHARLES C., member (1925), partner, *Potter, Pribble & Jones*  
417 First National Bank Bldg., Orlando, Fla.
- PURVIS, HUGH F., member (1930), partner, *Peniland, Purvis, Keller and Milton*  
1407 Security Bldg., Miami, Fla.
- PUTNAM, WORCESTER, member (1927), *Worcester Putnam*  
208 Hall Bldg., St. Petersburg, Fla.
- QUINN, JIM, member (1929), *Jim Quinn*  
1002 First National Bank Bldg., Tampa, Fla.
- RING, R. WARNER, member (1935), partner, *Ring & Mahony*  
1007 Biscayne Bldg., Miami, Fla.
- ROEHSNER, GEORGE H., member (1934), partner, *C. A. Edwards & Co.*  
304 First National Bank Bldg., Tampa, Fla.
- SHELDON, ELON R., member (1929), *Elon R. Sheldon*  
420 Southern National Bank Bldg., St. Petersburg, Fla.
- SMITH, D. A., member (1936), partner, *Hall, Fisher & Smith*  
1412 Barnett National Bank Bldg., Jacksonville, Fla.
- SMOAK, PAUL RUDOLPH, member (1935), *Paul Rudolph Smoak*  
505 Graham Bldg., Jacksonville, Fla.
- STEPHENSON, HERBERT E., associate (1937)  
136 Eighth Ave., N. E., St. Petersburg, Fla.
- SWEENY, JOSEPH A., member (1936), partner, *Sweeny & Meighen*  
Tampa Gas Company Bldg., Tampa, Fla.
- TAIT, EDWARD B., member (1936), *Edward B. Tait*  
209 N. E. 79th St., Miami, Fla.
- TILTON, FREDERIC A., member (1910), with *Haskins & Sells*  
1625 Barnett National Bank Bldg., Jacksonville, Fla.
- TURNBURKE, H. M., member (1937), *H. M. Turnburke*  
Manson Arcade, Clearwater, Fla.
- VALDES, JAMES FRANCIS, associate (1934), *James Francis Valdes*  
615 Professional Bldg., Bradenton, Fla.
- VARNEDOE, IRA J., associate (1936), partner, *Markham & Varnedoe*  
Rogers Bldg., Jacksonville, Fla.

### Georgia

- ANDERSON, J. E., member (1925), partner, *Anderson & Company*  
Rhodes-Haverty Bldg., Atlanta, Ga.
- ASKEW, WALTER C., JR., member (1933), partner, *M. H. Barnes & Company*  
506 Liberty National Bank Bldg., Savannah, Ga.

## Geographical List of Members and Associates

### GEORGIA (Continued)

- BAGGS, LINTON D., JR., member (1937), partner, *L. D. Baggs & Co.*  
308 Second St., Macon, Ga.
- BARNES, M. H., member (1920), partner, *M. H. Barnes & Company*  
506 Liberty National Bank Bldg., Savannah, Ga.
- BEHNKEN, EUGENE E., member (1934), *Eugene E. Behnken*  
908 Liberty Bank Bldg., Savannah, Ga.
- BRANCH, THOMAS WEST, member (1923), *Thomas W. Branch*  
4 Wesley Rd., N. E., Atlanta, Ga.
- BROWN, WILLIAM J., associate (1926), assistant secretary and treasurer, *Jerome & Cowan, Inc.*, 537 Trust Company of Georgia Bldg., Atlanta, Ga.
- BURNS, ROY, member (1936), *Roy Burns*  
P. O. Box 1285, 1346 Broadway, Columbus, Ga.
- CARTER, WILLIAM JACKSON, member (1931), partner, *Mount & Carter*  
408 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- DAVIS, CHARLES E., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
923 Healey Bldg., Atlanta, Ga.
- DAVIS, LEWIS L., member (1922), assistant secretary, *Trust Company of Georgia*, P. O. Box 4418, Atlanta, Ga.
- DAWSON, CLIFFORD R., member (1922), partner, *C. R. Dawson & Company*  
1407 William Oliver Bldg., Atlanta, Ga.
- DILLARD, RICHARD MILES, associate (1933), *Richard Miles Dillard*  
202 Jackson Bldg., Gainesville, Ga.
- EIDSON, ALLEN H., member (1933), partner, *Ham Eidson & Co.*  
825 Forsyth Bldg., Atlanta, Ga.
- FOSTER, JOSEPH DOUGLAS, associate (1937), auditor, *Jones Mercantile Co.*  
Canton, Ga.
- GARDNER, HILARY H., member (1930), partner, *F. W. Lafrentz & Co.*  
22 Marietta Street Bldg., Atlanta, Ga.
- GEOGHEGAN, BROOKS, member (1931), partner, *Geoghegan & Norris*  
504 Happ Bldg., Macon, Ga.
- GOTTENSTRATER, ERWIN W., member (1933), partner, *Morton & Gottenstrater*  
747 Hurt Bldg., Atlanta, Ga.
- HAMILTON, GEORGE BRIGHT, associate (1932), treasurer, *State of Georgia*  
State Capitol, Atlanta, Ga.
- HARRIS, BYRON P., member (1928), partner, *Arthur F. Horton & Co.*  
1130 Candler Bldg., Atlanta, Ga.
- HAYLES, SIDNEY J., member (1933), *Sidney J. Hayles & Company*  
509 First National Bank Bldg., Atlanta, Ga.
- HECKMAN, HAROLD M., member (1933), professor of accounting, *University of Georgia*, Athens, Ga.
- HOWINGTON, KELSEY DOZIER, associate (1936), *Kelsey Dozier Howington*  
Center Street, P. O. Box 209, Lithonia, Ga.
- HUNTER, JOEL, JR., member (1932), *Joel Hunter*  
Trust Company of Georgia Bldg., Atlanta, Ga.
- IVES, STEPHEN B., member (1933), with *Lybrand, Ross Bros. & Montgomery*  
Healey Bldg., Atlanta, Ga.
- JACKSON, WILLIAM C., member (1922), partner, *Richardson, Jackson & Company*, 1422 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- JAMES, WILLIAM HARDIN, member (1925), partner, *William H. James & Associates*, 901 Hurt Bldg., Atlanta, Ga.
- JORDAN, J. GWYN, member (1937), *J. Gwyn Jordan*  
Rhodes-Haverty Bldg., Atlanta, Ga.
- KARSHNER, ROY, member (1930), partner, *Roy Karshner & Company*  
224 Palmer Bldg., Atlanta, Ga.
- KENDRICK, EMBRY MAYES, member (1936), partner, *Douglas B. Kendrick & Son*, Georgia Savings Bank Bldg., Atlanta, Ga.
- LARNED, MARK VERNON, member (1923), treasurer, *The Ironized Yeast Co., Inc.*  
619 Peachtree St., N. E., Atlanta, Ga.

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### GEORGIA (Continued)

- LOFLIN, WILLIAM F., member (1934), partner, *Wm. F. Loflin & Co.*  
312 Columbus Bank & Trust Company Bldg., Columbus, Ga.
- LOWRY, E. CLIFFORD, member (1937), *E. Clifford Lowry & Company*  
20 Peachtree Arcade Bldg., Atlanta, Ga.
- LYNCH, WALTER H., JR., associate (1937), with *George C. Baird & Co.*  
1503 Southern Finance Bldg., Augusta, Ga.
- MARKWALTER, VICTOR, member (1923), *Victor Markwaller*  
1023 Southern Finance Bldg., Augusta, Ga.
- MCIVER, JOHN T., member (1920), *John T. McIver & Company*  
908 Liberty National Bank Bldg., Savannah, Ga.
- MEADOWS, PRENTICE L., member (1926), *Prentice L. Meadows*  
418 Red Rock Bldg., Atlanta, Ga.
- MEYER, HENRY F., member (1934), *Henry F. Meyer*  
P. O. Box 1311, Savannah, Ga.
- MILLER, GEORGE MATTHEW, associate (1937), with *M. H. Barnes & Company*  
506 Liberty National Bank Bldg., Savannah, Ga.
- MOORE, EUGENE F., member (1937), with *Haskins & Sells*  
1405 Healey Bldg., Atlanta, Ga.
- MORTON, ULYSSES A., member (1933), partner, *Morton & Gottenstrater*  
747 Hurt Bldg., Atlanta, Ga.
- NEWTON, CLARENCE S., member (1932), secretary, *Better Rosin Corp.*  
Butler, Ga.
- NIXON, FRANCIS C., associate (1934), partner, *McDowell Company*  
310 Commercial Bldg., Moultrie, Ga.
- NORRIS, ALBERT L., member (1931), partner, *Geoghegan & Norris*  
Happ Bldg., Macon, Ga.
- O'BRIEN, THOMAS J., JR., member (1933), *T. J. O'Brien, Jr., & Co.*  
609 Blum Bldg., Savannah, Ga.
- OSBORN, WILLIAM RAYMOND, member (1934), partner, *Osborn & Company*  
1412 William Oliver Bldg., Atlanta, Ga.
- PENNINGTON, GEORGE A., member (1932), partner, *Seals & Pennington*  
1323 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- PFLUG, JOSEPH LYNN, member (1936), with *Haskins & Sells*  
1405 Healey Bldg., Atlanta, Ga.
- PIXTON, MARVIN F., member (1930), with *Peat, Marwick, Mitchell & Co.*  
1315 First National Bank Bldg., Atlanta, Ga.
- RESPESS, JAMES L., member (1914), partner, *Respess & Respess*  
805 First National Bank Bldg., Atlanta, Ga.
- RESPESS, THOMAS S., member (1924), partner, *Respess & Respess*  
805 First National Bank Bldg., Atlanta, Ga.
- RICHARDSON, EDWARD, member (1914), partner, *Richardson, Jackson & Company*,  
1422 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- SAUSSY, CHARLES WALKER, member (1922), partner, *Eaton, Saussy and Company*,  
1020 Realty Bldg., Savannah, Ga.
- STELL, HUGH M., member (1932), with *Richardson, Jackson & Company*  
1422 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- TAYLOR, BAXTER C., member (1936), partner, *Wm. F. Loflin & Co.*  
Columbus Bank & Trust Company Bldg., Columbus, Ga.
- TOMPKINS, LLOYD L., member (1929), partner, *Haskins & Sells*  
1405 Healey Bldg., Atlanta, Ga.
- WAITE, ARTHUR H., JR., member (1937), partner, *M. H. Barnes & Company*  
1121 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- WEBER, THOMAS M., JR., member (1936), with *Sidney J. Hayles & Company*  
509 First National Bank Bldg., Atlanta, Ga.
- WHEALLER, E. O., member (1914), *E. O. Whealler*  
Cornelia, Ga.
- WILLIAMS, T. E., JR., associate (1935), with *Cheatham Chemical Company*  
154 Walker St., Atlanta, Ga.

## Geographical List of Members and Associates

### GEORGIA (Continued)

- WILLIS, JAMES H., member (1937), partner, *Wm. F. Lofin & Co.*  
312 Columbus Bank & Trust Company Bldg., Columbus, Ga.  
WILSON, C. I., associate (1925), regional business manager, *Chevrolet Motor Co.*  
Atlanta, Ga.  
WILSON, W. LEWIS, member (1937), *W. Lewis Wilson & Company*  
300 Williams Bldg., Thomasville, Ga.

### Idaho

- DIEHL, LOUIS F., member (1934), president, *Boise Business University*  
215 N. 7th St., Boise, Idaho  
FOX, ELMER WELLINGTON, associate (1930), partner, *Fox and Joiner*  
205 Eastman Bldg., Boise, Idaho  
JOINER, TRUMAN, associate (1935), partner, *Fox and Joiner*  
205 Eastman Bldg., Boise, Idaho  
McCARTY, MARVIN, member (1922), partner, *Middleton, McCarty & Co.*  
261 Sonna Bldg., Boise, Idaho  
MIDDLETON, GEORGE B., member (1927), partner, *Middleton, McCarty & Co.*  
261 Sonna Bldg., Boise, Idaho  
MUNRO, JAMES, member (1935), *James Munro*  
416 First National Bank Bldg., Boise, Idaho  
ROBINSON, JEREMIAH W., member (1922), *Jeremiah W. Robinson*  
First National Bank Bldg., Boise, Idaho  
VAN DEUSEN, CLARENCE, member (1930), president, *Van Deusen Auditing Co.*  
P. O. Box 1193, Boise, Idaho  
WILSON, EDWIN A., member (1936), *The Edwin A. Wilson Company*  
Fidelity National Bank Bldg., Twin Falls, Idaho

### Illinois

- AHLFORTH, FRANK, member (1928), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.  
AITCHISON, ROBERT J., member (1922), partner, *Robert J. Aitchison & Co.*  
111 W. Washington St., Chicago, Ill.  
ALTSCHULER, HARRY, member (1926), partner, *Altschuler, Melvoin and Glasser*  
1100, 110 S. Dearborn St., Chicago, Ill.  
ANDERSEN, ARTHUR, member (1910), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.  
ANDERSON, MELVIN V., associate (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.  
ANDERSON, PAUL E., member (1928), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.  
ANDREAE, ROY, member (1927), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.  
ANDREWS, FREDERICK B., member (1918), *F. B. Andrews & Company*  
1 N. LaSalle St., Chicago, Ill.  
ARMITAGE, PERCY M., member (1932), with *Lybrand, Ross Bros. & Montgomery*  
231 S. LaSalle St., Chicago, Ill.  
ASHMAN, LEWIS, member (1916), partner, *Ashman, Reedy & Currier*  
105 S. LaSalle St., Chicago, Ill.  
ATWATER, EARLE D., associate (1931), partner, *Johnson, Atwater & Company*  
221 N. LaSalle St., Chicago, Ill.  
AUER, JACOB, member (1916), *Auer & Co.*  
10 S. LaSalle St., Chicago, Ill.  
BAGLEY, GEORGE ROBERT, member (1924), partner, *Bagley, Vega & Company*  
120 S. LaSalle St., Chicago, Ill.  
BAGNELL, DOUGLAS B., member (1929), with *Chicago Board of Trade*  
141 W. Jackson Blvd., Chicago, Ill.



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ILLINOIS (Continued)

- BAILY, HENRY HEATON, member (1936), with *University of Illinois*  
Urbana, Ill.
- BAKER, JACOB CHRISTIAN, member (1921), *J. C. Baker*  
5353 N. Winchester Ave., Chicago, Ill.
- BALCH, JOHN H., member (1922), *John H. Balch & Co.*  
20 N. Wacker Dr., Chicago, Ill.
- BANKS, CHARLES S. J., member (1921), *Charles Banks & Co.*  
330 S. Wells St., Chicago, Ill.
- BANTA, V. FRANK, member (1923), *V. Frank Banta*  
360 N. Michigan Blvd., Chicago, Ill.
- BARTIZAL, JOHN R., member (1926), *John R. Bartizal & Co.*  
160 N. LaSalle St., Chicago, Ill.
- BARTON, PETER S., member (1920), partner, *Peat, Marwick, Mitchell & Co.*  
105 S. LaSalle St., Chicago, Ill.
- BAUMANN, HARRY P., member (1927), partner, *Baumann, Finney & Co.*  
208 S. LaSalle St., Chicago, Ill.
- BAUMGARTNER, OTTO, member (1933), partner, *Frank E. Kohler & Company*  
1 N. LaSalle St., Chicago, Ill.
- BAYNE, ROBERT, member (1899), *Robert Bayne*  
905 N. Lawler Ave., Chicago, Ill.
- BEAMAN, IVAN L., associate (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- BEATTY, STANLEY E., member (1922), assistant educational director, *International Accountants Society, Inc.*, 3411 S. Michigan Ave., Chicago, Ill.
- BENINGTON, HAROLD, member (1906), partner, *Scovell, Wellington & Co.*  
105 W. Adams St., Chicago, Ill.
- BENTON, ELVIS W., associate (1937), auditor, *Midway Chemical Co.*  
5235 W. 65th St., Chicago, Ill.
- BERGER, ROBERT O., member (1906), partner, *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- BERGNER, R. W., member (1935), with *LaSalle Extension University*  
41st & Michigan Blvd., Chicago, Ill.
- BERMAN, HERMAN MARSHALL, member (1936), partner, *Marshall Berman & Co.*  
First National Bank Bldg., Chicago, Ill.
- BERNSTEIN, SIDNEY, associate (1937), *Sidney Bernstein*  
77 W. Washington St., Chicago, Ill.
- BETTS, VILAS D., member (1935), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- BILLINGTON, WILLIAM HOWARD, associate (1925), partner, *W. H. Billington & Co.*, 11 S. LaSalle St., Chicago, Ill.
- BISCHEL, ALBERT C., associate (1926), with *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- BLACKIE, WILLIAM, member (1935), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- BLAISE, FRANCIS J., member (1933), with *The Pure Oil Company*  
35 E. Wacker Dr., Chicago, Ill.
- BLANKENBURG, CHARLES A., member (1937), with *R. G. Rankin & Co.*  
1919 Bankers Bldg., Chicago, Ill.
- BLISS, JAMES H., member (1916), comptroller, *Libby, McNeill & Libby*  
U. S. Yards, Chicago, Ill.
- BLOCK, MILTON D., member (1924), partner, *Johnson, Block & Rothing*  
1048, 140 S. Dearborn St., Chicago, Ill.
- BLUNT, RAYMOND S., member (1931), *Raymond S. Blunt & Company*  
733 W. 64th St., Chicago, Ill.
- BOLTON, WILLIAM M., member (1934), with *Martin, Johnson & Co.*  
7 S. Dearborn St., Chicago, Ill.
- BORDNER, H. W., member (1934), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.

*Geographical List of Members and Associates*

ILLINOIS (Continued)

- BOULTER, WILLIAM B., member (1911), partner, *Edward Gore & Co.*  
125 W. Madison St., Chicago, Ill.
- BOWLBY, JOEL M., member (1923), partner, *Barrow, Wade, Guthrie & Co.*  
1 N. LaSalle St., Chicago, Ill.
- BOYACK, HARRY, member (1916), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- BRADY, THOMAS G., member (1928), with *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- BREWER, GEORGE F., member (1936), partner, *Ernst & Ernst*  
231 S. LaSalle St., Chicago, Ill.
- BROOKSTONE, REUBEN F., member (1936), partner, *Golman, Brookstone & Company*, 100 N. LaSalle St., Chicago, Ill.
- BROPHY, DANIEL A., associate (1924), comptroller, *Elgin National Watch Co.*  
35 E. Wacker Dr., Chicago, Ill.
- BROWN, ALFRED T., associate (1923), executive vice-president, *Caterpillar Tractor Co.*, Peoria, Ill.
- BROWN, CHARLES LESLIE, member (1937), *Charles L. Brown & Co.*  
343 S. Dearborn St., Chicago, Ill.
- BROWN, GLENN LATHROP, member (1921), *G. L. Brown*  
906 Westminster Bldg., Chicago, Ill.
- BROWN, ROBERT CHARLES, member (1905), partner, *Touche, Niven & Co.*  
10 S. LaSalle St., Chicago, Ill.
- BROWN, WARREN THOMAS, member (1931), with *Gauger & Diehl*  
1223 Jefferson Bldg., Peoria, Ill.
- BRUFLAT, WALTER M., associate (1933), with *Premier-Pabst Sales Co.*  
221 N. LaSalle St., Chicago, Ill.
- BUGE, WILLIAM D., member (1931), with *Lybrand, Ross Bros. & Montgomery*  
231 S. LaSalle St., Chicago, Ill.
- BURGEE, JAMES B., member (1926), with *R. G. Rankin & Co.*  
1919 Bankers Bldg., Chicago, Ill.
- BURKE, JOHN EDWARD, member (1925), partner, *John E. Burke & Co.*  
208 S. LaSalle St., Chicago, Ill.
- BURLINGAME, CHARLES M., member (1922), partner, *Howard Kroehl and Company*, 105 W. Adams St., Chicago, Ill.
- CALDWELL, CARL R., associate (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- CAMPBELL, ANDREW L., member (1923), *Andrew L. Campbell*  
75 E. Wacker Dr., Chicago, Ill.
- CAMPBELL, STUART M., member (1934), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- CAMPBELL, WILLIAM G., member (1936), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- CARLETON, FRED P., member (1926), with *Haskins & Sells*  
Harris Trust Bldg., Chicago, Ill.
- CARLEY, THOMAS P., associate (1935), comptroller, *Reliance Manufacturing Co.*  
212 W. Monroe St., Chicago, Ill.
- CARTER, P. J., associate (1925), *P. J. Carter*  
222 W. Adams St., Chicago, Ill.
- CASTENHOLZ, WILLIAM B., member (1916), partner, *Castenholtz & Dittmar*  
176 W. Adams St., Chicago, Ill.
- CAVANAGH, HARRY L., JR., member (1917), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- CHAMBERLAIN, HENRY T., member (1935), dean, *School of Commerce, Loyola University*, Chicago, Ill.
- CHANDLER, GRANT, member (1916), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- CHECKERS, JOSEPH M., associate (1927), partner, *Checkers, Simon & Company*  
33 N. LaSalle St., Chicago, Ill.

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ILLINOIS (Continued)

- CHESNUTT, ROBERT L., member (1928), partner, *Chesnutt, Murphy and Poole*  
940, 208 S. LaSalle St., Chicago, Ill.
- CHOLE, JOHN P., associate (1933), with *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- CHRISTENSEN, EINAR C., member (1924), partner, *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- CLYDE, HENRY B., member (1917), partner, *Henry B. Clyde & Co.*  
138 N. Stone Ave., LaGrange, Ill.
- COLE, WESLEY T., member (1915), secretary, *Oscar Heineman Corporation*  
2701 Armitage Ave., Chicago, Ill.
- COLLINGE, FRANCIS V., member (1935), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- COMFORT, RUSSELL D., member (1924), partner, *R. D. Comfort & Co.*  
122 S. Michigan Ave., Chicago, Ill.
- COMMISKEY, FRANK E., member (1922), *F. E. Commiskey*  
500 N. Dearborn St., Chicago, Ill.
- COOKE, JOHN A., member (1923), partner, *Peat, Marwick, Mitchell & Co.*  
105 S. LaSalle St., Chicago, Ill.
- CORSON, WILLIAM R., member (1935), with *Harris, Kerr, Forster & Company*  
310 S. Michigan Ave., Chicago, Ill.
- COSTELLO, JOSEPH B., member (1923), *Joseph B. Costello*  
208 S. LaSalle St., Chicago, Ill.
- COTTLE, J. A., member (1933), with *Julius V. Weiss & Co.*  
160 N. LaSalle St., Chicago, Ill.
- CRAWFORD, PHILO L., member (1918), partner, *P. L. Crawford & Co.*  
203 N. Wabash Ave., Chicago, Ill.
- CREGAN, CECIL P., member (1932), *C. P. Cregan*  
105 W. Monroe St., Chicago, Ill.
- CULLEN, W. H., member (1911), *W. H. Cullen & Co.*  
105 W. Monroe St., Chicago, Ill.
- CULP, NELSON, member (1925), *Nelson Culp*  
1 LaSalle St., Chicago, Ill.
- CURRIER, DONALD E., member (1933), partner, *Ashman, Reedy & Currier*  
105 S. LaSalle St., Chicago, Ill.
- DAINES, HARVEY C., member (1926), associate professor of accounting,  
*University of Chicago*, 5750 Ellis Ave., Chicago, Ill.
- DAMMANN, ERNEST H., member (1934), partner, *J. H. Gilby & Company*  
2930, 105 W. Adams St., Chicago, Ill.
- DAVIES, ERNEST COULTER, member (1924), assistant dean, *School of Commerce,*  
*Northwestern University*, 339 E. Chicago, Ave., Chicago, Ill.
- DAVIS, KENNETH I., member (1937), with *Lybrand, Ross Bros. & Montgomery*  
231 S. LaSalle St., Chicago, Ill.
- DAVIS, RALPH G., member (1921), *Ralph G. Davis*  
100 W. Monroe St., Chicago, Ill.
- DAWSON, JOHN P., member (1917), partner, *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- DECKER, HIRAM E., member (1902), *Hiram E. Decker*  
141 W. Jackson Blvd., Chicago, Ill.
- DEEMING, WILLIAM S., member (1936), with *Scovell, Wellington & Co.*  
105 W. Adams St., Chicago, Ill.
- DELANEY, JAMES M., member (1925), partner, *Zimmerman, Delaney & Co.*  
135 S. LaSalle St., Chicago, Ill.
- DEWEY, DIX D., member (1924), *Dix D. Dewey*  
P. O. Box 297, Elgin, Ill.
- DIBBLE, FRANK W., associate (1936), *Frank W. Dibble*  
111 W. Monroe St., Chicago, Ill.
- DICKINSON, ROGER F., member (1936), partner, *Albert T. Bacon & Co.*  
1 N. LaSalle St., Chicago, Ill.

## Geographical List of Members and Associates

### ILLINOIS (Continued)

- DIEHL, ORVAL W., member (1936), partner, *Gauger & Diehl*  
212 Citizens Bldg., Decatur, Ill.
- DINGLE, JOSEPH GLADWYN, member (1925), *Joseph G. Dingle*  
First National Bank Bldg., Ottawa, Ill.
- DONLIN, ANTHONY B., member (1933), partner, *Donlin, Rempert & Co.*  
2141, 120 S. LaSalle St., Chicago, Ill.
- DREVER, JOHN S., member (1923)  
3831 N. Richmond St., Chicago, Ill.
- DREVER, THOMAS, member (1912), vice-president and treasurer, *American Steel Foundries*, 410 N. Michigan Ave., Chicago, Ill.
- DRIVER, ARTHUR S., member (1926)  
918 Wellington Ave., Chicago, Ill.
- DROEGEMUELLER, ARTHUR C., member (1932), with *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- DUNCOMBE, FRED JOHN, member (1924), partner, *George Rossetier & Co.*  
33 N. LaSalle St., Chicago, Ill.
- DUTTINE, HARRY D., member (1923), *Harry D. Duttine & Co.*  
222 W. Adams St., Chicago, Ill.
- DWYER, FRANCIS JAMES, member (1936), partner, *Pearson & Dwyer*  
1720, 111 W. Monroe St., Chicago, Ill.
- EINBECKER, GEORGE A., member (1927), with *Haskins & Sells*  
2020 Harris Trust Bldg., Chicago, Ill.
- ELLIOTT, LESTER M., associate (1933), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- ELLIS, GEORGE P., member (1925), partner, *Wolf and Company*  
7 S. Dearborn St., Chicago, Ill.
- EMSHOFF, CLARENCE W., member (1936), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- ERNEST, ERIC K., member (1934), with *Deloitte, Plender, Griffiths & Co.*  
327 S. LaSalle St., Chicago, Ill.
- ESSMAN, WILL C., member (1922)  
1707, 20 W. Jackson Blvd., Chicago, Ill.
- EULENBERG, ALEXANDER, member (1934), partner, *David Himmelblau & Company*, 110 S. Dearborn St., Chicago, Ill.
- EVANS, EDWIN D., member (1926), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- FEIVESON, THEODORE J., member (1925), *Theodore J. Feiveson*  
127 N. Dearborn St., Chicago, Ill.
- FERRIS, JOHN CORTELYOU, associate (1937), with *Baumann, Finney & Co.*  
208 S. LaSalle St., Chicago, Ill.
- FILBEY, EDWARD J., member (1925), *Edward J. Filbey*  
706 Pennsylvania Ave., Urbana, Ill.
- FILSON, JOHN D., member (1935), partner, *George Rossetier & Co.*  
33 N. LaSalle St., Chicago, Ill.
- FINCH, GILBERT H., member (1935), partner, *George Rossetier & Co.*  
33 N. LaSalle St., Chicago, Ill.
- FINLAY, GUY B., member (1932), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- FINNEY, H. A., member (1919), partner, *Baumann, Finney & Co.*  
208 S. LaSalle St., Chicago, Ill.
- FISHER, FREDERICK RALPH, associate (1922), *F. Ralph Fisher*  
105 S. LaSalle St., Chicago, Ill.
- FLERSHEM, WHITNEY B., member (1915), president, *United States Audit Company*, 135 S. LaSalle St., Chicago, Ill.
- FLINN, BERNARD W., member (1930), with *Seidman & Seidman*  
502 Manufacturers Bank Bldg., Rockford, Ill.
- FORWARD, WILL ALVIN, member (1922), controller, *Chicago Railway Equipment Co.*, 1928 W. 46th St., Chicago, Ill.

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ILLINOIS (Continued)

- FOTHERINGHAM, ALEXANDER K., member (1916)  
5450 Kimbark Ave., Chicago, Ill.
- FRANKLIN, WILLIAM H., associate (1936), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- FRANTZ, MYRON D., member (1934), partner, *Hansen, Frantz & Co.*  
231 S. LaSalle St., Chicago, Ill.
- FRAZER, GEORGE E., member (1922), partner, *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- FRIEDEL, EDWARD C., member (1933), partner, *Frank E. Kohler and Company*  
1 N. LaSalle St., Chicago, Ill.
- GADSKI, HENRY, member (1924), comptroller, *Florsheim Shoe Co.*  
541 W. Adams St., Chicago, Ill.
- GALLAGHER, LEO P., member (1927), with *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
- GALLAGHER, R. A., member (1923)  
8201 Rhodes Ave., Chicago, Ill.
- GALLOWAY, JOSEPH W., member (1924), *J. W. Galloway*  
1735 McCormick Bldg., Chicago, Ill.
- GARRETT, JOHN W., member (1934), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- GAUSS, ROBERT, member (1923), *Robert Gauss & Company*  
127 N. Dearborn St., Chicago, Ill.
- GAWTHORP, HENRY HALLAS, member (1931), with *Barrow, Wade, Guhrrie & Co.*  
1 N. LaSalle St., Chicago, Ill.
- GEIGER, GILBERT B., member (1922), *Gilbert B. Geiger*  
808 Lehmann Bldg., Peoria, Ill.
- GEILEN, JOSEPH H., member (1916), *Joseph H. Geilen*  
1515, 77 W. Washington St., Chicago, Ill.
- GERDES, RAYMOND L., associate (1937), with *Allen R. Smart & Co.*  
111 W. Monroe St., Chicago, Ill.
- GIESECKE, RAYMOND H., member (1934), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- GILBY, J. H., member (1924), *J. H. Gilby & Company*  
2930, 105 W. Adams St., Chicago, Ill.
- GILKINSON, WILLIAM W., member (1926), treasurer, *The Tablet & Ticket Co.*  
1021 W. Adams St., Chicago, Ill.
- GILMAN, STEPHEN, member (1922), vice-president and treasurer, *International Accountants Society, Inc.*, 3411 S. Michigan Ave., Chicago, Ill.
- GLASS, SPAULDING F., member (1924), assistant treasurer, *United Drill and Tool Corporation*, 100 S. Jefferson St., Chicago, Ill.
- GLASSER, MORRIS M., member (1927), partner, *Alschuler, Melvoin and Glasser*  
1100, 110 S. Dearborn St., Chicago, Ill.
- GLYNN, RAYMOND J., member (1937), with *Peat, Marwick, Mitchell & Co.*  
105 S. LaSalle St., Chicago, Ill.
- GOETTSCHKE, H. C., member (1917), *H. C. Goettsche & Co.*  
548, 221 N. LaSalle St., Chicago, Ill.
- GOLMAN, JOSEPH J., member (1936), partner, *Golman, Brookstone & Co.*  
100 N. LaSalle St., Chicago, Ill.
- GORDON, ARTHUR B., member (1916), *Arthur B. Gordon*  
5134 Fulton St., Chicago, Ill.
- GOULD, WILLIAM ALLEN, member (1933), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- GOUWENS, ESTEY W., member (1935), partner, *Oldhams, Gouwens & Sweeney*  
135 S. LaSalle St., Chicago, Ill.
- GRADE, A. I., member (1922), partner, *A. I. Grade & Company*  
77 W. Washington St., Chicago, Ill.
- GRADY, PAUL, member (1933), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.

## Geographical List of Members and Associates

### ILLINOIS (Continued)

- GRAHAM, WILLARD J., associate (1928), assistant professor of accounting,  
*University of Chicago*, Chicago, Ill.
- GRANATA, J. CHARLES, member (1936), partner, *Pearce & Granata*  
139 N. Clark St., Chicago, Ill.
- GRANT, ALEXANDER R., member (1925), partner, *Alexander Grant & Co.*  
7 S. Dearborn St., Chicago, Ill.
- GREEN, REGINALD H. A., member (1920), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- GREENE, HOWARD F., associate (1937), with *Zimmerman, Delaney & Co.*  
135 S. LaSalle St., Chicago, Ill.
- GREENHALGH, DANIEL, member (1923), partner, *J. H. Greenhalgh & Company*  
1 N. LaSalle St., Chicago, Ill.
- GREER, HOWARD CLARK, associate (1926), assistant treasurer, *Institute of  
American Meat Packers*, 59 E. Van Buren St., Chicago, Ill.
- GRISAMORE, LLOYD L., member (1934), with *Arvey Corporation*  
3462 N. Kimball Ave., Chicago, Ill.
- GROVES, JAMES M., member (1926), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- GUNTHER, S. L., member (1924), partner, *The R. G. B. F. Company*  
330 S. Wells St., Chicago, Ill.
- HAGBERG, JOHN S., member (1925), with *Touche, Niven & Co.*  
10 S. LaSalle St., Chicago, Ill.
- HALE, CLYDE C., member (1929), with *Lawrence Scudder & Co.*  
105 W. Adams St., Chicago, Ill.
- HALVORSEN, GEORGE A., member (1935), with *F. B. Andrews & Company*  
1 N. LaSalle St., Chicago, Ill.
- HAMAN, O. EDWARD, member (1922), *O. Edward Haman*  
221 N. LaSalle St., Chicago, Ill.
- HAMMOND, FRANK L., member (1923), with *Wolf and Company*  
7 S. Dearborn St., Chicago, Ill.
- HANSEN, CHRISTIAN, member (1923), partner, *Hansen, Frantz & Co.*  
231 S. LaSalle St., Chicago, Ill.
- HARBINSON, DAVID K., member (1934), partner, *Edward Gore & Co.*  
125 W. Madison St., Chicago, Ill.
- HARMON, H. E., associate (1929), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- HARRISON, EDWARD H., member (1916), *E. H. Harrison*  
1311 Oak Ave., Evanston, Ill.
- HASSLER, RUSSELL H., member (1936), with *Edward Gore & Co.*  
125 W. Madison St., Chicago, Ill.
- HAUGH, EDMUND J., associate (1937), secretary-treasurer, *American Engineering  
& Management Corp.*, 20 N. Wacker Dr., Chicago, Ill.
- HAWES, HENRY C., member (1929), with *Lybrand, Ross Bros. & Montgomery*  
231 S. LaSalle St., Chicago, Ill.
- HAYLES, ALFRED C., member (1922), *Alfred C. Hayles & Co.*  
222 W. Adams St., Chicago, Ill.
- HEINKE, LLEWELLYN HUBERT, associate (1922), vice-president, *The United  
Light & Power Co.*, 2200 Bankers Bldg., Chicago, Ill.
- HEITMAN, A. GORDON, member (1934), with *Lybrand, Ross Bros. & Mont-  
gomery*, 231 S. LaSalle St., Chicago, Ill.
- HELLER, GEORGE F., member (1926), auditor, *International Cellucotton Products  
Co.*, 919 N. Michigan Ave., Chicago, Ill.
- HELLMAN, CARL E., member (1935)  
434 Roscoe St., Chicago, Ill.
- HERRMEYER, CHARLES F., associate (1936), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- HESSE, EARLE E., associate (1925), with *United States Cold Storage Corp.*  
2101 W. Pershing Rd., Chicago, Ill.

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ILLINOIS (Continued)

- HICKEY, ROLLIN M., member (1929), partner, *F. W. Lafrentz & Co.*  
208 S. LaSalle St., Chicago, Ill.
- HIGHTOWER, BRUCE C., member (1925), vice-president, *Globe Corporation*  
332 S. Michigan Ave., Chicago, Ill.
- HILL, WILLIAM E., member (1926), controller, *F. E. Compton & Company*  
1000 N. Dearborn St., Chicago, Ill.
- HIMMELBLAU, A., member (1923), *A. Himmelblau & Co.*  
819, 110 S. Dearborn St., Chicago, Ill.
- HIMMELBLAU, DAVID, member (1914), *David Himmelblau & Company*  
110 S. Dearborn St., Chicago, Ill.
- HOCK, JOSEPH R., associate (1937), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- HOFFMAN, RAYMOND ARTHUR, associate (1936), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- HOPWELL, HUGHES C., member (1933), with *Wolf and Company*  
7 S. Dearborn St., Chicago, Ill.
- HORWICH, FILLMORE, member (1934), *Fillmore Horwich & Co.*  
1741 State Bank Bldg., Chicago, Ill.
- HOUSTON, HARRY A., member (1934), *Harry A. Houston*  
116 E. Court St., Paris, Ill.
- HOWARD, LEE J., member (1924), county auditor, *Cook County*  
545 County Bldg., Chicago, Ill.
- HUFNAGEL, HENRY, member (1933), with *Lybrand, Ross Bros. & Montgomery*  
231 S. LaSalle St., Chicago, Ill.
- HUNTER, CLYDE H., member (1936), partner, *Gray, Hunter, Stenn & Co.*  
35 E. Wacker Dr., Chicago, Ill.
- HUTCHISON, GEO. E., member (1916), *Geo. E. Hutchison & Co.*  
1334, 30 N. LaSalle St., Chicago, Ill.
- JACKSON, BYRNE A., member (1930), partner, *Hall, Penny and Jackson*  
105 W. Adams St., Chicago, Ill.
- JACKSON, ELLIS R., associate (1935), *Ellis R. Jackson*  
907, 30 N. LaSalle St., Chicago, Ill.
- JAHN, REINHARDT G., member (1925), partner, *F. W. Lafrentz & Co.*  
208 S. LaSalle St., Chicago, Ill.
- JANZEN, JOHN ALFRED, member (1926), partner, *John A. Janzen & Co.*  
10 S. LaSalle St., Chicago, Ill.
- JENNINGS, DONALD R., associate (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- JOFFE, MAX, member (1927), *M. Joffe & Co.*  
105 W. Madison St., Chicago, Ill.
- JOHNSON, ALEXANDER, member (1916), partner, *Martin, Johnson & Co.*  
1708, 7 S. Dearborn St., Chicago, Ill.
- JOHNSON, IVER R., member (1926), partner, *Johnson, Atwater & Company*  
221 N. LaSalle St., Chicago, Ill.
- JOHNSON, JOHN OTIS, member (1937), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- JOHNSON, PAUL C., member (1908), *Paul C. Johnson & Co.*  
120 S. LaSalle St., Chicago, Ill.
- JOHNSTON, CLARENCE EDWARD, member (1916)  
4834 S. Halsted St., Chicago, Ill.
- JONES, ARCHIE B., associate (1923), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- JONES, CHARLES W., member (1922), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- JOPLIN, J. PORTER, member (1905)  
231 S. LaSalle St., Chicago, Ill.
- KALTEUX, FRANK M., member (1932), partner, *Kalteux, Larson & Associates*  
1405, 100 N. LaSalle St., Chicago, Ill.

## Geographical List of Members and Associates

### ILLINOIS (Continued)

- KANE, JOSEPH M., member (1925), *Joseph M. Kane & Co.*  
127 N. Dearborn St., Chicago, Ill.
- KANEHL, FRANCIS O., member (1937), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- KAUFFMAN, GARRETT ERVIN, associate (1937), with *Allen R. Smart & Co.*  
111 W. Monroe St., Chicago, Ill.
- KELLER, WARREN H., member (1928), accountant, *Webster Securities Corporation*, 327 S. LaSalle St., Chicago, Ill.
- KELLING, ROBERT S., associate (1937), with *Farrow & Farrow*  
111 W. Washington St., Chicago, Ill.
- KELLY, DANIEL J., member (1923), treasurer, *Roche, Williams & Cunningham*  
310 S. Michigan Ave., Chicago, Ill.
- KING, KENNETH RAYMOND, member (1935), partner, *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
- KINNEY, EDWARD L., member (1935), *Edward L. Kinney*  
197 S. Prairie St., Jacksonville, Ill.
- KNOLLMULLER, AUGUST L., associate (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- KOCH, C. ALVIN, member (1935), partner, *Touche, Niven & Co.*  
10 S. LaSalle St., Chicago, Ill.
- KOHLER, ERIC L., member (1916), *Eric L. Kohler*  
135 S. LaSalle St., Chicago, Ill.
- KOHLER, FRANK E., JR., member (1931), *Frank E. Kohler and Company*  
1 N. LaSalle St., Chicago, Ill.
- KROEHL, HOWARD, member (1922), partner, *Howard Kroehl & Company*  
105 W. Adams St., Chicago, Ill.
- KRUCHTEN, EDWARD Q., member (1937), comptroller, *Boston Store of Chicago, Inc.*, 105 S. LaSalle St., Chicago, Ill.
- KRUEGER, EDWARD WM., member (1920), partner, *Walton, Joplin, Langer & Co.*, 231 S. LaSalle St., Chicago, Ill.
- KUHNS, MAURICE S., member (1905), partner, *M. S. Kuhns & Co.*  
11 S. LaSalle St., Chicago, Ill.
- KUIPER, ARTHUR, member (1936), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- LABONTE, FRANK G., member (1916), comptroller, *Marsh & McLennan, Inc.*  
164 W. Jackson Blvd., Chicago, Ill.
- LACKEY, HOMER M., associate (1920)  
2446 Wilson Ave., Chicago, Ill.
- LAIRD, FREDERICK C., associate (1927), partner, *Brummel, Laird & Company*  
111 W. Washington St., Chicago, Ill.
- LAIRD, JOHN K., member (1912), *John K. Laird & Company*  
Harris Trust Bldg., Chicago, Ill.
- LANDRUD, JOSEPH C., associate (1925), with *Montgomery, Ward & Co.*  
Chicago, Ill.
- LANGER, CHARLES H., member (1911), president, *Walton School of Commerce*  
332 S. Michigan Ave., Chicago, Ill.
- LANGSON, HARRY I., member (1937), *Harry I. Langson*  
1609, 111 W. Washington St., Chicago, Ill.
- LATTA, JOHN OSCAR, member (1936), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- LAUTEN, EDWARD P., associate (1936), partner, *Jonathan Cook & Co.*  
1 LaSalle Street Bldg., Chicago, Ill.
- LAWRENCE, WILLIAM C., member (1936), partner, *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
- LAYMAN, WILLIAM M., member (1937), partner, *M. S. Kuhns & Co.*  
11 S. LaSalle St., Chicago, Ill.
- LECLEAR, WALTER M., member (1912), partner, *Scovell, Wellington & Co.*  
105 W. Adams St., Chicago, Ill.



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ILLINOIS (Continued)

- LEE, C. H., member (1927), partner, *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
- LEMLEY, RAYFORD WILLIAM, member (1931), *Rayford William Lemley*  
134 N. LaSalle St., Chicago, Ill.
- LEWIS, THEODORE JOHN, member (1926), with *Wolf and Company*  
932 Union Trust Bldg., Chicago, Ill.
- LINDGREN, ROY S., associate (1936), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- LIPSCOMB, PERRY DODDRIDGE, member (1925), with *LaSalle Extension Uni-*  
*versity*, 4101 Michigan Ave., Chicago, Ill.
- LITTLETON, A. C., member (1936), professor of accounting, *University of Illinois*  
Urbana, Ill.
- LORD, ELBRIDGE LENNON, member (1923), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- LOVE, JAMES W., member (1924), with *Wolf and Company*  
7 S. Dearborn St., Chicago, Ill.
- LUTZ, CARL W., member (1932), with *Lybrand, Ross Bros. & Montgomery*  
231 S. LaSalle St., Chicago, Ill.
- MACDONALD, R. O., member (1905), with *Edward Gore & Co.*  
2802, 125 W. Madison St., Chicago, Ill.
- MACRAE, JAMES, member (1935), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- MADDISON, LAURENCE B., member (1932), comptroller, *Utilities Power & Light*  
*Corp.*, 327 S. LaSalle St., Chicago, Ill.
- MADSON, LOUIS S., associate (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- MAHONE, ALBERT W., member (1922), *A. W. Mahone & Co.*  
120 S. LaSalle St., Chicago, Ill.
- MALECKI, ALBERT S., member (1922), with *Chevrolet Motor Co.*  
6822 N. Ashland Ave., Chicago, Ill.
- MALLETT, LEONARD A., member (1934), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- MAREK, LADA, member (1927), *L. Marek*  
2113 East Ave., Berwyn, Ill.
- MARTIN, CHRIS M., member (1925)  
1706 W. 104th St., Chicago, Ill.
- MARTIN, GLEN E., member (1934), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- MARTIN, ROBERT W., member (1916), partner, *Martin, Johnson & Co.*  
1708, 7 S. Dearborn St., Chicago, Ill.
- MASON, WM. E., member (1922), *Wm. E. Mason*  
120 S. LaSalle St., Chicago, Ill.
- MASTERS, CHARLES E., member (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- MATTHEWS, GEORGE H., member (1922), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- MATTHEWS, HOWARD BIERLY, member (1935), financial secretary, *The Oriental*  
*Institute, University of Chicago*, 1155 E. 58th St., Chicago, Ill.
- MCAINCH, GEORGE D. E., associate (1937), secretary & treasurer, *Victor*  
*Manufacturing & Gasket Co.*, 5750 Roosevelt Rd., Chicago, Ill.
- MCCALLUM, WILLIAM W., associate (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- MCCCLUSKEY, HARRY C., member (1919), treasurer, *Kellogg Switchboard &*  
*Supply Co.*, 1066 W. Adams St., Chicago, Ill.
- MCGOVERN, JOHN V., associate (1925), *John V. McGovern & Co.*  
6012 Cermak Rd., Chicago, Ill.
- MCGREGOR, JAMES P., member (1908), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.

*Geographical List of Members and Associates*

ILLINOIS (Continued)

- McGUINN, E. B., member (1916), partner, *Haskins & Sells*  
2020 Harris Trust Bldg., Chicago, Ill.
- McKENZIE, HAROLD W., member (1935), partner, *Swanson, Ogilvie & McKenzie*  
176 W. Adams St., Chicago, Ill.
- McLAUGHLIN, L. B., member (1928), partner, *White, Bower & Prevost*  
209 S. LaSalle St., Chicago, Ill.
- McMAHON, FRANCIS M., member (1908), *Francis M. McMahon*  
6835 Harper Ave., Chicago, Ill.
- McNICHOLS, J. H., member (1929), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- McPHEE, A. V., member (1929), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- MEDLOCK, JOHN, member (1909), partner, *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- MELVOIN, CHARLES, member (1926), partner, *Altschuler, Melvoyn and Glasser*  
1100, 110 S. Dearborn St., Chicago, Ill.
- MERKLE, WILLIAM, member (1925), with *Lybrand, Ross Bros. & Montgomery*  
1715 Continental Illinois Bldg., Chicago, Ill.
- MILLER, CHARLES ROBERT, member (1934), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- MILLER, HOMER L., member (1918), partner, *Lybrand, Ross Bros. & Montgomery*, 231 S. LaSalle St., Chicago, Ill.
- MILLSAPS, JEFFERSON H., member (1922), assistant educational director, *International Accountants Society, Inc.*, 3411 S. Michigan Ave., Chicago, Ill.
- MITCHELL, J. EWING, member (1933), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- MOELLER, WILLIAM C., member (1924), with *The W. E. Long Company*  
155 N. Clark St., Chicago, Ill.
- MOGENSEN, W. A., member (1934), with *Cord Corporation*  
105 W. Adams St., Chicago, Ill.
- MONTGOMERY, JOHN R., member (1923), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- MOORE, MYLES M., member (1936), auditor, *Libby, McNeill, Libby*  
U. S. Yards, Chicago, Ill.
- MOREY, LLOYD, member (1930), professor of accounting, *University of Illinois*  
257 Administration Bldg., Urbana, Ill.
- MORRISON, PAUL L., member (1926), director of research, *Sheridan, Farwell & Morrison*, investment counsel, 8 S. Michigan Ave., Chicago, Ill.
- MORRISON, RUSSELL HOWARD, member (1927), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- MUNCHALFEN, FLORENT JOSEPH, member (1924), *F. J. Munchalfen & Company*  
203 Elks Bldg., Joliet, Ill.
- MURDOCK, P. W., member (1928), *P. W. Murdock*  
1233, 105 W. Adams St., Chicago, Ill.
- MURNANE, EDWARD J., member (1925), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- MURPHEY, ROBERT J., member (1934), partner, *Murphey and Nash and Jones*  
501 Citizens Bldg., Decatur, Ill.
- MURPHY, FLAY L., member (1923), partner, *Chesnut, Murphy and Poole*  
940, 208 S. LaSalle St., Chicago, Ill.
- MUTH, MERLIN ARTHUR, member (1936), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- MYRMEL, WILFRED A., associate (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- NAIRN, J. L., member (1921), treasurer, *Rosenbaum Grain Corporation*  
332 S. LaSalle St., Chicago, Ill.
- NASH, WILLIS A., member (1930), partner, *Murphey and Nash and Jones*  
501 Citizens Bldg., Decatur, Ill.

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ILLINOIS (Continued)

- NEILL, C. W., member (1924), vice-president, *C. A. Dunham Company*  
450 E. Ohio St., Chicago, Ill.
- NELSON, GILBERT, member (1918), partner, *Gilbert Nelson & Co.*  
332 S. Michigan Ave., Chicago, Ill.
- O'CONNOR, JOSEPH THOMAS, member (1922), accountant, *Estate of Marshall Field*, 4313 Field Bldg., Chicago, Ill.
- OLSON, WILLIAM OTTO, associate (1925), partner, *William Olson & Co.*  
1180 E. 63rd St., Chicago, Ill.
- OLT, HERMAN J., associate (1935), secretary, *International Filter Co.*  
59 E. Van Buren St., Chicago, Ill.
- OPPENHEIMER, HARRY L., member (1918), partner, *S. D. Leidesdorf & Co.*  
4115, 1 LaSalle Street Bldg., Chicago, Ill.
- OTTO, WALTER C., member (1935), comptroller, *The Wahl Company*  
1800 Roscoe St., Chicago, Ill.
- OVERLOCK, JOSEPH LESLIE, member (1925), vice-president, *Continental Illinois National Bank & Trust Company of Chicago*, 231 S. LaSalle St., Chicago, Ill.
- PACKMAN, CLARENCE E., member (1924), general auditor, *The Middle West Corp.*, 20 N. Wacker Drive, Chicago, Ill.
- PAHNKE, ELMER R., associate (1936), *Elmer R. Pahnke*  
329 N. Worth Ave., Elgin, Ill.
- PALMER, ERNEST O., member (1922), with *Touche, Niven & Co.*  
10 S. LaSalle St., Chicago, Ill.
- PASSMORE, CHARLES, member (1925), partner, *Fraser & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- PATTARSON, DANIEL A. N., member (1933), *Daniel A. N. Pattarson*  
6434 Dante Ave., Chicago, Ill.
- PEARCE, SAM E., member (1936), partner, *Pearce and Granata*  
139 N. Clark St., Chicago, Ill.
- PEARSON, OSCAR, member (1936), *Oscar Pearson*  
208 S. LaSalle St., Chicago, Ill.
- PEARSON, VALENTINE, member (1925), partner, *Pearson & Dwyer*  
1720, 111 W. Monroe St., Chicago, Ill.
- PEDIGO, DUNCAN E., member (1921), partner, *D. E. Pedigo & Co.*  
1065, 1 LaSalle Street Bldg., Chicago, Ill.
- PELEJ, JOSEPH, member (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- PENN, ROBERT, associate (1932), with *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- PENNY, J. LEONARD, member (1930), partner, *Hall, Penny and Jackson*  
105 W. Adams St., Chicago, Ill.
- PERRENOT, ORION MORGAN, member (1928), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- PERROTTI, P. LEO, member (1936), *P. Leo Perrotti*  
Oak Park Arms Hotel, Oak Park, Ill.
- PETERHANS, LOUIS, member (1923), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- PETERSON, ANDREW, member (1936), partner, *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- PETERSON, GEORGE W., member (1936), *George W. Peterson*  
111 W. Monroe St., Chicago, Ill.
- PETERSON, QUENTIN E., associate (1937), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- PETERSON, WILLIAM, member (1937), with *D. E. Pedigo & Co.*  
1 LaSalle Street Bldg., Chicago, Ill.
- PETTENGILL, PAUL W., member (1924), partner, *Paul Pettengill & Co.*  
333 N. Michigan Ave., Chicago, Ill.
- PHELPS, EDWIN G., member (1933), with *Peat, Marwick, Mitchell & Co.*  
1820, 105 S. LaSalle St., Chicago, Ill.

## Geographical List of Members and Associates

### ILLINOIS (Continued)

- PODD, GEORGE OTTO, member (1935), junior partner, *Horwath & Horwath*  
2038 Straus Bldg., Chicago, Ill.
- PODOLAK, ARTHUR L., member (1927), *Arthur L. Podolak*  
2 N. Broadway, Aurora, Ill.
- POLLARD, WAYNE E., member (1933), *Wayne E. Pollard*  
608 Rockford National Bank Bldg., Rockford, Ill.
- POND, H. M., associate (1923), with *Tylman, Pond & Co.*  
203 N. Wabash Ave., Chicago, Ill.
- PONDER, H. R., associate (1936), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- POWELL, AUBREY F., member (1933), with *William Arnold & Co.*  
3518, 105 W. Adams St., Chicago, Ill.
- PRATT, JACOB COGGIN, JR., associate (1935), with *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
- PRIEBE, J. RALPH, JR., associate (1929), with *Brummel, Laird & Co.*  
111 W. Washington St., Chicago, Ill.
- PRITCHARD, ROBERT T., member (1935), *Robert T. Pritchard*  
111 W. Monroe St., Chicago, Ill.
- PURKISS, SPENCER S., member (1922), with *Main & Company*  
208 S. LaSalle St., Chicago, Ill.
- PYNE, SYDNEY A., associate (1937), supervising accountant, *Field Investigation Section, Department of Agriculture*, 506 S. Wabash Ave., Chicago, Ill.
- RECKITT, ERNEST, member (1896), *Ernest Reckitt*  
3900 Board of Trade Bldg., Chicago, Ill.
- REDMAN, ORRIN A., member (1916), *Orrin A. Redman Company*  
310 S. Michigan Ave., Chicago, Ill.
- REEDY, THOMAS J., member (1920), partner, *Ashman, Reedy & Currier*  
105 S. LaSalle St., Chicago, Ill.
- REITER, AMBROSE M., member (1933), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- RICHARDS, GWYNNE GARDNER, member (1935), with *Murphy, Lanier & Quinn*  
1733, 231 S. LaSalle St., Chicago, Ill.
- RICKBEIL, RAYMOND EARL, member (1930), *Raymond E. Rickbeil*  
611 Ridgely Farmers Bldg., Springfield, Ill.
- RIEG, GEORGE S., member (1935), partner, *George S. Rieg*  
1 N. LaSalle St., Chicago, Ill.
- RIORDON, ROBERT BARTON, member (1936), partner, *Baumann, Finney & Co.*  
208 S. LaSalle St., Chicago, Ill.
- ROBB, ROBERT W., member (1922), with *Allen R. Smart & Co.*  
111 W. Monroe St., Chicago, Ill.
- ROBERTS, FRANCIS R., member (1912), partner, *Francis R. Roberts & Co.*  
301 S. Michigan Ave., Chicago, Ill.
- ROBIN, BENJAMIN, associate (1925), *Benjamin Robin*  
111 W. Washington St., Chicago, Ill.
- RODDEWIG, DICK, associate (1937), comptroller, *Lawrence Stern and Company, Incorporated*, 231 S. LaSalle St., Chicago, Ill.
- RODERICK, ALBERT LEE, member (1937), *Albert L. Roderick*  
111 W. Monroe St., Chicago, Ill.
- ROHE, WALTER H., member (1934), partner, *Walton, Joplin, Langer & Co.*  
231 S. LaSalle St., Chicago, Ill.
- ROREM, C. RUFUS, associate (1937), director, *Committee on Hospital Service, American Hospital Association*, 18 E. Division St., Chicago, Ill.
- RORRISON, JAMES W., member (1927), partner, *Arthur Young & Co.*  
1 N. LaSalle St., Chicago, Ill.
- ROSS, KENNETH D., member (1922), partner, *Stein & Roe*  
135 S. LaSalle St., Chicago, Ill.
- ROSS, WILLIAM F. G., member (1921), partner, *Peat, Marwick, Mitchell & Co.*  
105 S. LaSalle St., Chicago, Ill.

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- ROSSETTER, GEORGE W., member (1913), partner, *George Rossetter & Co.*  
33 N. LaSalle St., Chicago, Ill.
- ROUNTREE, GEORGE V., member (1921), *George V. Rountree & Co.*  
208 S. LaSalle St., Chicago, Ill.
- ROUSH, HOYT LEON, associate (1935), secretary and treasurer, *H. Channon Company*, 133 N. Wacker Dr., Chicago, Ill.
- RUSSELL, WILLIAM E., associate (1937), comptroller, *National Tea Co.*  
1000 Crosby St., Chicago, Ill.
- RUST, FRED, member (1923), with *Zerozone Corporation*  
1011 E. 95th St., Chicago, Ill.
- SARTIN, MILBURN M., associate (1937), with *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- SAVEE, NORMAN SIDNEY, member (1935), *Norman S. Savee*  
332 S. LaSalle St., Chicago, Ill.
- SAYRE, H. ALBERT, member (1925), *H. A. Sayre & Co.*  
612 N. Michigan Ave., Chicago, Ill.
- SCHMAUS, MICHAEL J., member (1930), partner, *William Arnold & Co.*  
105 W. Adams St., Chicago, Ill.
- SCHNEIDER, JOHN HENRY, associate (1929), manager of tax department, *Montgomery, Ward & Co.*, 619 W. Chicago Ave., Chicago, Ill.
- SCHOMMER, CLARENCE ALVIN, member (1936), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- SCHREINER, MARK B., member (1937), partner, *John E. Burke & Co.*  
208 S. LaSalle St., Chicago, Ill.
- SCHUCK, E. H., member (1930), *E. H. Schuck and Company*  
134 N. LaSalle St., Chicago, Ill.
- SCHULZ, JOSEPH R., member (1933), *Joseph R. Schulz*  
77 W. Washington St., Chicago, Ill.
- SCHWAGMEYER, EMIL H., member (1926), accountant, *Toledo, Peoria & Western Railroad*, Peoria, Ill.
- SCHWARTZ, GEORGE W., associate (1922), partner, *G. W. Schwartz & Daughter*  
29 S. LaSalle St., Chicago, Ill.
- SCOVILL, HIRAM T., member (1923), *Hiram T. Scovill*  
217 Commerce Bldg., Urbana, Ill.
- SCUDDER, LAWRENCE WILLIAMS, member (1914), *Lawrence W. Scudder*  
720 N. Michigan Ave., Chicago, Ill.
- SEELY, EARLE R., member (1932), partner, *William C. Kirby & Company*  
105 W. Monroe St., Chicago, Ill.
- SELLS, JOHN F. C., member (1927), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- SHEA, HARRY F., member (1927), *Harry F. Shea*  
First National Bank Bldg., Chicago, Ill.
- SHERFF, LOREN J., member (1933), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- SHRADER, J. R., associate (1935), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- SILVERTRUST, ABRAHAM, member (1933), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- SIMONDS, GEORGE E., associate (1934), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- SIPPEL, EDWARD A., member (1936), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- SIVERTSON, FLORENCE L., member (1919), *Florence L. Sivertson*  
134 N. LaSalle St., Chicago, Ill.
- SMART, ALLEN R., member (1892), partner, *Allen R. Smart & Co.*  
111 W. Monroe St., Chicago, Ill.
- SMART, JACKSON W., member (1927), partner, *Allen R. Smart & Co.*  
111 W. Monroe St., Chicago, Ill.

## Geographical List of Members and Associates

### ILLINOIS (Continued)

- SMITH, HUGH NORMAN, member (1925), *Hugh N. Smith*  
141 W. Jackson Blvd., Chicago, Ill.
- SORENSEN, A. M., associate (1934), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- STANS, MAURICE H., member (1932), partner, *Alexander Grant & Company*  
7 S. Dearborn St., Chicago, Ill.
- STEIN, PHILIP F., associate (1937), assistant treasurer, *Draper and Kramer, Inc.*  
16 N. Dearborn St., Chicago, Ill.
- STENN, HARRY M., member (1921), partner, *Gray, Hunter, Stenn & Co.*  
35 E. Wacker Dr., Chicago, Ill.
- STEVEN, J. ANGUS, member (1914), partner, *Angus Steven & Co.*  
33 N. LaSalle St., Chicago, Ill.
- STEWART, HOMER C., member (1925), assistant treasurer, *Food Machinery Corp.*, Hoopeston, Ill.
- STEWART, WILLIAM MARTIN, associate (1928), assistant auditor, *The Northern Trust Co.*, 50 S. LaSalle St., Chicago, Ill.
- STOLLSTORF, ROY W., member (1937), with *Swanson, Ogilvie and McKenzie*  
176 W. Adams St., Chicago, Ill.
- STOLP, JOHN A., member (1920), partner, *Wallon, Joplin, Langer & Co.*  
231 S. LaSalle St., Chicago, Ill.
- STONE, MILON M., member (1922), partner, *Haskins & Sells*  
Harris Trust Bldg., Chicago, Ill.
- STRAND, CLIFFORD E. R., member (1929), *Clifford E. R. Strand*  
38 S. Dearborn St., Chicago, Ill.
- STURGEON, JOHN S., member (1935), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- SUNLEY, WILLIAM T., member (1916), president, *American Academy of Accounting*, 720 N. Michigan Ave., Chicago, Ill.
- SUNSTROM, E. ARNOLD, member (1934), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- SUTER, FRED A., member (1913)  
521 Wenonah Ave., Oak Park, Ill.
- SUTHERLAND, WILLIAM, member (1912), partner, *Arthur Young & Co.*  
3400, 1 N. LaSalle St., Chicago, Ill.
- SWOPE, RUSSELL C., member (1936), partner, *Gray, Hunter, Stenn & Co.*  
35 E. Wacker Dr., Chicago, Ill.
- TALBOT, CYRIL, member (1930), partner, *Barrow, Wade, Guthrie & Co.*  
1 N. LaSalle St., Chicago, Ill.
- TEARE, DANIEL JAMES, associate (1925), treasurer, *Burgess Battery Co.*  
Freeport, Ill.
- TEETER, EARL G., associate (1917), *Earl G. Teeter*  
1841 Midland Bldg., Chicago, Ill.
- TEMPLETON, WILLIAM, member (1933), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- TERRY, JOSEPH G., member (1925), with *Wolf and Company*  
7 S. Dearborn St., Chicago, Ill.
- TERRY, LELAND E., member (1925), with *Allen R. Smart & Co.*  
1504 Harris Trust Bldg., Chicago, Ill.
- THEISS, EDWIN L., member (1926), associate professor of accounting, *University of Illinois*, 116 Commerce Bldg., Urbana, Ill.
- THOMPSON, WILLIAM W., member (1910), *Wm. W. Thompson & Co.*  
176 W. Adams St., Chicago, Ill.
- THORNTON, EDWARD B., member (1933), assistant to the secretary and treasurer, *Premier-Pabst Corporation*, 221 N. LaSalle St., Chicago, Ill.
- THULIN, FREDERICK A., member (1922), partner, *Thulin, Johnson & Fraser*  
105 S. LaSalle St., Chicago, Ill.
- TILNEY, STANLEY D., associate (1921), *Stanley D. Tilney*  
750 N. Michigan Ave., Chicago, Ill.

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ILLINOIS (Continued)

- TORBET, ALBERT W., member (1922), partner, *Frazer & Torbet*  
3900 Board of Trade Bldg., Chicago, Ill.
- TOWER, CARLETON M., member (1928), *Carleton M. Tower & Co.*  
105 W. Adams St., Chicago, Ill.
- TRACY, NORMAN H., member (1935), partner, *P. L. Crawford & Co.*  
203 N. Wabash Ave., Chicago, Ill.
- TREDWELL, FREDERICK RANDOLPH, member (1937), with *Baumann, Finney & Co.*,  
208 S. LaSalle St., Chicago, Ill.
- TRESSEL, HARRY S., member (1936), *Harry S. Tressel*  
628, 10 S. LaSalle St., Chicago, Ill.
- TRIMARCO, RALPH R., member (1926), treasurer, *Grunow Corp.*  
4127 George St., Chicago, Ill.
- TURNBULL, RALPH W., member (1933), *Ralph Turnbull & Co.*  
416 First National Bank Bldg., Springfield, Ill.
- TURTLE, GEORGE R., member (1921), *George R. Turtle*  
203 S. Dearborn St., Chicago, Ill.
- UTTER, ARTHUR J., member (1923), *Arthur J. Utter*  
175 W. Jackson Blvd., Chicago, Ill.
- VAN EPS, GEORGE T., member (1919), *George T. Van Eps*  
1220 Harris Trust Bldg., Chicago, Ill.
- VAUGHAN, BERNARD M., associate (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- VEGA, ROBERT M., member (1936), partner, *Bagley, Vega & Company*  
120 S. LaSalle St., Chicago, Ill.
- VERNON, WILLIAM LAWTHOR, member (1926), *W. L. Vernon*  
Cairo, Ill.
- VINCENT, W. W., member (1917)  
1222 Sherwin Ave., Chicago, Ill.
- VINEYARD, PHILIP PORTER, member (1936), with *George V. Rountree & Co.*  
208 S. LaSalle St., Chicago, Ill.
- WAGGONER, W. C., member (1927), partner, *R. G. Rankin & Co.*  
105 W. Adams St., Chicago, Ill.
- WAGNER, ARCHIBALD F., member (1920), partner, *Haskins & Sells*  
2020 Harris Trust Bldg., Chicago, Ill.
- WAGNER, ISAAC, member (1922), partner, *Katz, Wagner and Company*  
1955, 1 N. LaSalle St., Chicago, Ill.
- WAGNER, W. M., member (1934), partner, *William C. Kirby & Co.*  
105 W. Monroe St., Chicago, Ill.
- WAHLQUIST, CARL ARNOLD, associate (1925), *C. A. Wahlquist*  
6622 Ellis Ave., Chicago, Ill.
- WANDTKE, ROBERT E., associate (1936), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- WARD, RAYMOND L., member (1930), with *S. D. Leidesdorf & Co.*  
1 N. LaSalle St., Chicago, Ill.
- WEBSTER, WILLIAM D., member (1916), secretary, *Victor Chemical Works*  
141 W. Jackson Blvd., Chicago, Ill.
- WEISS, JULIUS V., member (1917), *Julius V. Weiss & Co.*  
160 N. LaSalle St., Chicago, Ill.
- WESTPHALN, HARRY G., associate (1922), auditor, *City of Chicago*  
501 City Hall, Chicago, Ill.
- WHITE, CARROLL M., member (1933), with *Peat, Marwick, Mitchell & Co.*  
105 S. LaSalle St., Chicago, Ill.
- WHITFIELD, GEORGE B., associate (1931), with *Quaker Oats Company*  
141 W. Jackson Blvd., Chicago, Ill.
- WHITWORTH, CHARLES R., member (1914), partner, *Touche, Niven & Co.*  
10 S. LaSalle St., Chicago, Ill.
- WILCOX, EDWARD B., member (1927), partner, *Edward Gore & Co.*  
125 W. Madison St., Chicago, Ill.

## Geographical List of Members and Associates

### ILLINOIS (Continued)

- WILKES, PAUL H., member (1922), with *Thomson & Taylor Co.*  
536 W. Cermak Rd., Chicago, Ill.
- WILLIAMS, C. VINCENT, member (1935), *C. Vincent Williams*  
1 N. LaSalle St., Chicago, Ill.
- WILLITS, WARD M., member (1925), with *Barrow, Wade, Guthrie & Co.*  
1 N. LaSalle St., Chicago, Ill.
- WILSON, CHARLES N., member (1936), *Charles N. Wilson*  
111 W. Monroe St., Chicago, Ill.
- WINZER, O. E., member (1923), president, *Winzer & Co.*  
29 S. LaSalle St., Chicago, Ill.
- WITTE, LESTER, member (1922), *Lester Witte & Company*  
120 S. LaSalle St., Chicago, Ill.
- WOLF, GEORGE D., member (1920), partner, *Wolf and Company*  
7 S. Dearborn St., Chicago, Ill.
- WOLF, HARRY H., member (1921), partner, *Wolf and Company*  
7 S. Dearborn St., Chicago, Ill.
- WOOD, CLIFFORD G., member (1937), with *Lybrand, Ross Bros. & Montgomery*  
1004 Talcott Bldg., Rockford, Ill.
- WOOD, FRANCIS LEIGH, member (1912)  
3835 Keystone Ave., Chicago, Ill.
- YOHAN, CLARENCE H., member (1937), with *The W. E. Long Co.*  
155 N. Clark St., Chicago, Ill.
- YULE, GEORGE G., member (1922), partner, *T. D. Thomas & Co.*  
30 N. LaSalle St. Chicago, Ill.
- ZIMMERMANN, RUSSELL A., member (1931), with *Price, Waterhouse & Co.*  
33 N. LaSalle St., Chicago, Ill.
- ZUEHLKE, WALTER W., member (1912), with *Arthur Andersen & Co.*  
135 S. LaSalle St., Chicago, Ill.
- ZWISLER, JOSEPH E., JR., associate (1937), staff auditor, *Commonwealth Edison Co.*, 72 W. Adams St., Chicago, Ill.

### Indiana

- ALBERSHARDT, FREDERICK C., member (1929), *Frederick C. Albershardt*  
300 Insurance Bldg., Indianapolis, Ind.
- ALLENTHARP, ROBERT R., member (1937), with *Herdrich & Boggs*  
803 Electric Bldg., Indianapolis, Ind.
- ANDERSON, JOHN F., member (1916)  
P. O. Box 35, Indianapolis, Ind.
- BAERNCOFF, JOSEPH BERNARD, member (1924), partner, *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- BEELEER, GEORGE R., member (1934), with *George B. Buist & Co.*  
1001 Old First Bldg., Fort Wayne, Ind.
- BOGGS, HARRY, member (1926), partner, *Herdrich & Boggs*  
803 Electric Bldg., Indianapolis, Ind.
- BUIST, GEORGE B., member (1918), *George B. Buist & Co.*  
1001 First and Tri-State Bldg., Fort Wayne, Ind.
- CARPENTER, K. J., member (1930), with *George S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- CHAPMAN, ARTHUR R., associate (1922), *Arthur R. Chapman*  
408 American Bank Bldg., Vincennes, Ind.
- COVERT, MARK M., member (1936), *Mark M. Covert*  
1109 Merchants Bank Bldg., Indianapolis, Ind.
- CRISPIN, GORDON S., member (1936)  
206 Union Trust Bldg., South Bend, Ind.
- DEAL, SPENCER E., associate (1936), with *George S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- DEDAKER, ROBERT N., member (1922), *Robert N. Dedaker*  
1319 Circle Tower, Indianapolis, Ind.



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INDIANA (Continued)

- DETMER, GREGORY F., associate (1936), partner, *Houlihan, Kendrick & Detmer*  
530 Lincoln Bank Tower, Fort Wayne, Ind.
- FARMER, EDWARD D., associate (1936), secretary, *State Board of Certified Accountants of Indiana*, 305 State House, Indianapolis, Ind.
- FICK, H. WILLIAM, member (1919), *Hans William Fick*  
811 J. M. S. Bldg., South Bend, Ind.
- FIGEL, ANDREW, associate (1937), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- GOEDECKE, WALTER S., member (1935), partner, *The Gary Audit Co.*  
504 Broadway, Gary, Ind.
- HALL, ROY, member (1920), with *Central Sugar Company, Inc.*  
4222 Indiana Ave., Fort Wayne, Ind.
- HARTMAN, BENJAMIN W., member (1929), partner, *Hartman, Andorfer & Koeneman*, 835 Lincoln Bank Tower, Fort Wayne, Ind.
- HASLACHER, MORTON F., associate (1935), comptroller, *The Magnavox Co.*  
2131 Bueter Rd., Fort Wayne, Ind.
- HERDRICH, O. C., member (1924), partner, *Herdrich & Boggs*  
803 Electric Bldg., Indianapolis, Ind.
- HILL, GEO. R., member (1924), *Geo. R. Hill*  
117 W. 8th St., Michigan City, Ind.
- HOUGHTON, WM. H., member (1929), comptroller, *Bendix Aviation Corp.*  
401 Bendix Dr., South Bend, Ind.
- HOULIHAN, THOMAS A., member (1936), partner, *Houlihan, Kendrick & Detmer*  
530 Lincoln Bank Tower, Fort Wayne, Ind.
- KAHL, MARVIN P., member (1936), *Kahl & Thurman*  
Illinois Bldg., Indianapolis, Ind.
- KASTNER, EMIL J., member (1937), with *Herdrich & Boggs*  
803 Electric Bldg., Indianapolis, Ind.
- KELLEY, EDWARD W., associate (1922), *Edward W. Kelley*  
312½ Fourth St., Logansport, Ind.
- KENDRICK, DOUGLAS W., member (1936), partner, *Houlihan, Kendrick & Detmer*, 530 Lincoln Tower, Fort Wayne, Ind.
- KING, KARL GRANT, member (1930), partner, *King & Crowe*  
505 Associates Bldg., South Bend, Ind.
- KNOX, MARSHALL G., member (1931), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- LLOYD, JOHN S., member (1924), partner, *Lloyd and Stevens*  
Guaranty Bldg., Indianapolis, Ind.
- MADDEN, WILLIAM M., member (1923), *W. M. Madden & Company*  
1146 Consolidated Bldg., Indianapolis, Ind.
- MCGLONE, IRA T., member (1924), *Ira T. McGlone*  
413 Merchants National Bldg., Terre Haute, Ind.
- MILLER, JOHN W., associate (1929), partner, *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- MURRAY, CHARLES, member (1933), with *Peat, Marwick, Mitchell & Co.*  
1403 Merchants Bank Bldg., Indianapolis, Ind.
- NELSON, FRANKLIN H., associate (1922), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- OLIVE, GEORGE S., member (1919), partner, *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- OLIVE, JAMES C., member (1926), partner, *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- PAINTER, HOWARD W., member (1927), *Howard W. Painter*  
912 Fletcher Trust Bldg., Indianapolis, Ind.
- PEASE, WILFRED CURTIS, member (1929), partner, *Pease and Sanford*  
500 Peoples Bank Bldg., Fort Wayne, Ind.
- PRITCHARD, JOHN H., member (1922), auditor, *Bloomington Limestone Corp.*  
Bloomington, Ind.

## Geographical List of Members and Associates

### INDIANA (Continued)

- RAMSEY, ELLWOOD, member (1928), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- REINKING, H. M., member (1937), *H. M. Reinking*  
904 Old-First Bank Bldg., Fort Wayne, Ind.
- ROSE, JAMES LINDSAY, member (1937), with *Ernst & Ernst*  
728 Illinois Bldg., Indianapolis, Ind.
- SANFORD, FLOYD L., member (1937), partner, *Pease and Sanford*  
500 Peoples Bank Bldg., Fort Wayne, Ind.
- SCHNEITER, FRED R., member (1936), assistant auditor, *Ball Brothers Company*  
Muncie, Ind.
- SCHURZ, FRANKLIN D., associate (1925), vice-president, *The South Bend Tribune*  
South Bend, Ind.
- SILEP, CHARLES, associate (1937), partner, *The Gary Audit Co.*  
504 Broadway, Gary, Ind.
- SMITH, WILBERT A., associate (1925), manager, *Munro Lumber Co.*  
316 Ohio Ave., Muncie, Ind.
- SNYDER, RALPH W., member (1929), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- SPRADLING, BIRNEY D., member (1925), partner, *Spradling, Carter & Jordan Associates*, 8th floor, Peoples Bank Bldg., Indianapolis, Ind.
- STEVENS, CHARLES EUGENE, member (1936), partner, *Lloyd and Stevens*  
508 Guaranty Bldg., Indianapolis, Ind.
- STINE, JOSEPH, member (1928), with *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- TEWKSBURY, CARL L., associate (1917), with *Fort Wayne National Bank*  
Fort Wayne, Ind.
- THOMAS, EARL E., member (1925), partner, *Thomas, Bootz & Thomas*  
709 Citizens Bank Bldg., Evansville, Ind.
- THOMAS, LEWIS E., associate (1936), *L. E. Thomas*  
801 Odd Fellows Bldg., South Bend, Ind.
- THURSTON, TROY G., member (1935), partner, *Geo. S. Olive & Co.*  
528 Chamber of Commerce Bldg., Indianapolis, Ind.
- WHARTON, J. RUSSELL, member (1927), partner, *Willett & Wharton*  
523 J. M. S. Bldg., South Bend, Ind.
- WILLETT, FREDERICK S., member (1922), partner, *Willett & Wharton*  
523 J. M. S. Bldg., South Bend, Ind.
- WILLEY, CURTIS H., associate (1937), secretary and assistant treasurer, *The Loudon Packing Company*, Terre Haute, Ind.
- YEOMAN, STEPHEN SMITH, member (1920), partner, *Yeoman & Morgan*  
630 Lemcke Bldg., Indianapolis, Ind.
- ZIMMERMAN, HAROLD A., member (1925), accountant, *Ball Brothers Company*  
Muncie, Ind.

### Iowa

- ADDISON, JAMES C., member (1931), *James C. Addison & Company*  
327 Liberty Bldg., Des Moines, Iowa
- ALLISON, ROBERT J., member (1933), *R. J. Allison*  
716 Kahl Bldg., Davenport, Iowa
- BEMIS, JOHN EMMONS, member (1936), partner, *Bemis, Ream & Brekke*  
229 Insurance Exchange Bldg., Des Moines, Iowa
- BERTHOLF, E. A., associate (1928), partner, *Bertholf, McClure & Company*  
318 Liberty Bldg., Des Moines, Iowa
- BILLINGS, PHILIP L., member (1915), partner, *Billings, Prouty & Company*  
918 Des Moines Bldg., Des Moines, Iowa
- BROOKS, MAURICE E., member (1931), partner, *The M. E. Brooks Company*  
311 Bank & Insurance Bldg., Dubuque, Iowa
- BROWN, MILNER, associate (1929), with *Allen, Busby and Harrigan*  
203 Hubbell Bldg., Des Moines, Iowa

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### IOWA (Continued)

- EDENBURN, JAMES WILLIAM, member (1937), partner, *Edenburn and Company*  
6th & Locust Sts., Des Moines, Iowa
- EVERSOLE, HAROLD BAKER, member (1929), associate professor of accounting,  
*College of Commerce, State University of Iowa*, Iowa City, Iowa
- GAGE, EDGAR S., member (1930), *Edgar S. Gage*  
824 Forester's Bldg., Mason City, Iowa
- GOLDBERG, LOUIS S., member (1931), *Louis S. Goldberg*  
305 Commerce Bldg., Sioux City, Iowa
- HAMMARSTROM, ALBERT H., member (1915), *Albert H. Hammarstrom*  
510 Fourth Ave., S., Clinton, Iowa
- HOSTETLER, CHAS. N., member (1936), *Chas. N. Hostetler*  
406 Commercial Bldg., Waterloo, Iowa
- KEIGHTLEY, LOUIS H., member (1935), *L. H. Keightley*  
323 Davidson Bldg., Sioux City, Iowa
- KISTING, ANDREW J., member (1937), partner, *The M. E. Brooks Company*  
311 Bank & Insurance Bldg., Dubuque, Iowa
- MCCLURE, J. H., associate (1937)  
318 Liberty Bldg., Des Moines, Iowa
- MCGGLADREY, I. B., member (1927), *The I. B. McGladrey Company*  
1020 Merchants National Bank Bldg., Cedar Rapids, Iowa
- MELTZER, BERNIS J., member (1934), *B. J. Meltaer*  
Harmony Bldg., Cedar Rapids, Iowa
- MUEHLE, LOUIS J., member (1930), *Louis J. Muehle & Company*  
201 Securities Bldg., Des Moines, Iowa
- MURPHY, MARY E., associate (1937)  
113 S. Johnson St., Iowa City, Iowa
- MYERS, CARL BURTON, member (1925), auditor and treasurer, *Iowa Electric*  
*Light & Power Co.*, Cedar Rapids, Iowa
- PETERSON, FRED J., member (1930), partner, *Wolf and Company*  
1036 Des Moines Bldg., Des Moines, Iowa
- PROUTY, EDWIN G., member (1915), partner, *Billings, Prouty & Company*  
918 Des Moines Bldg., Des Moines, Iowa
- REAM, LESTER FIRMAN, member (1936), partner, *Bemis, Ream & Brekke*  
229 Insurance Exchange Bldg., Des Moines, Iowa
- SHIPWAY, RICHARD J., member (1936), partner, *L. H. Keightley*  
323 Davidson Bldg., Sioux City, Iowa
- SHUBB, MYER, member (1933), *Myer Shubb*  
202 Commerce Bldg., Sioux City, Iowa
- SHUTE, WILLIAM A., member (1936), partner, *Brooks-Shute Company*  
417 First National Bldg., Waterloo, Iowa
- TAYLOR, SIDNEY L., member (1935), *Sidney L. Taylor*  
509 Warnock Bldg., Sioux City, Iowa
- WADE, HARRY HENCHELL, member (1937), assistant professor, *University of*  
*Iowa*, 205 University Hall, Iowa City, Iowa
- WILLIAMS, CHARLES A., member (1933), partner, *Williams, Wilson & Company*  
413 Warnock Bldg., Sioux City, Iowa
- WILSON, PETER G., member (1933), partner, *Williams, Wilson & Company*  
307 Warnock Bldg., Sioux City, Iowa
- WINTER, SIDNEY G., member (1927), professor of accounting, *College of Com-*  
*merce, University of Iowa*, Iowa City, Iowa
- WORDEN, GLEN S., member (1937), *G. S. Worden*  
561-28th St., Des Moines, Iowa

### Kansas

- BONICAMP, JOHN PATRICK, member (1926), *John P. Bonicamp*  
Union National Bank Bldg., Wichita, Kan.
- BRELSFORD, JOSEPH K., member (1924), partner, *Brelsford & Gifford Co.*  
644 New England Bldg., Topeka, Kan.

## Geographical List of Members and Associates

### KANSAS (Continued)

- FOX, ELMER E., member (1936), partner, *Fox & Morgan*  
711 Fourth National Bank Bldg., Wichita, Kan.
- GIFFORD, H. W., member (1927), partner, *Brelsford & Gifford Co.*  
644 New England Bldg., Topeka, Kan.
- KENNEDY, M. J., associate (1936), *M. J. Kennedy*  
Putnam Bldg., Salina, Kan.
- MOBERLY, WILLIAM HILL, member (1927), with *Lunsford, Barnes & Co.*  
Wheeler, Kelly, Hagny Bldg., Wichita, Kan.
- MORGAN, L. ERWIN, member (1935), partner, *Fox & Morgan*  
711 Fourth National Bank Bldg., Wichita, Kan.
- NEWMAN, WILLIAM T., associate (1924), partner, *W. T. Newman and Company*  
Columbian Bldg., Topeka, Kan.
- PETTIJOHN, CARL, member (1930), *Carl Pettijohn*  
221 N. Market St., Wichita, Kan.
- SANDERS, A. B., member (1923), *A. B. Sanders & Co.*  
329 First National Bank Bldg., Wichita, Kan.
- SIMMONS, ROY N., member (1927), *Roy N. Simmons*  
Brown Bldg., Abilene, Kan.
- SINDERSON, S. W., member (1935), *S. W. Sinderson*  
528 Brotherhood Block, Kansas City, Kan.
- SMITH, VINCENT A., member (1925), partner, *Lunsford, Barnes & Co.*  
307 Wheeler, Kelly, Hagny Bldg., Wichita, Kan.
- SPURRIER, STANLEY, member (1924), partner, *Spurrier & Wood*  
811 Beacon Bldg., Wichita, Kan.
- STEVENSON, CLIFF C., member (1934), *Cliff C. Stevenson*  
401 Commerce Bldg., Pittsburg, Kan.
- WOOD, ALBERT R., member (1936), partner, *Spurrier & Wood*  
811 Beacon Bldg., Wichita, Kan.

### Kentucky

- BAILEY, ESPY, member (1936), *Espy Bailey*  
202 First National Bank Bldg., Covington, Ky.
- BARNETT, L. C., member (1916), *L. C. Barnett & Company*  
1417 Heyburn Bldg., Louisville, Ky.
- BAUMGARTEN, HARRY E., member (1916)  
1529 Millers Court, Owensboro, Ky.
- BENNETT, HENRY H., associate (1930), *Henry H. Bennett*  
Totz, Ky.
- BOONE, L. I., member (1937), partner, *Humphrey, Robinson & Company*  
201 Columbia Bldg., Louisville, Ky.
- BROWN, J. BERNARD, member (1937), partner, *Brown and Imhof*  
408 Washington Bldg., Louisville, Ky.
- BURLEY, ROSS A., member (1936), *Ross A. Burley*  
P. O. Box 933, Louisville, Ky.
- CARDWELL, HARVEY D., member (1936), *Harvey Cardwell and Company*  
1062 Cecil Ave., Louisville, Ky.
- CHRISTEN, ALBERT, member (1934), partner, *Cotton & Eskew*  
706 Kentucky Home Life Bldg., Louisville, Ky.
- COTTEN, WM., member (1924), partner, *Cotton & Eskew*  
706 Kentucky Home Life Bldg., Louisville, Ky.
- DENNIS, ROBERT NUTTER, associate (1937), with *Humphrey, Robinson & Company*, 201 Columbia Bldg., Louisville, Ky.
- DOISEAU, C. MICHAEL, member (1921), executive vice-president, *Brown For-*  
*man Distillery Co.*, 1908 Howard St., Louisville, Ky.
- ESCOTT, CLIFTON RODES, member (1935), partner, *Escott, Grogan & Co.*  
412 Lincoln Bank Bldg., Louisville, Ky.
- ESKEW, SAMUEL W., member (1926), partner, *Cotton & Eskew*  
706 Kentucky Home Life Bldg., Louisville, Ky.

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KENTUCKY (Continued)

- FLANDERS, CECIL EVERETTE, member (1924), special assistant director of finance, *City of Louisville*, Louisville, Ky.
- FORTUNE, HELEN H., member (1936), partner, *Hifner and Fortune*  
204 City Bank Bldg., Lexington, Ky.
- FREEMAN, A., associate (1937), with *Humphrey, Robinson & Company*  
200 Columbia Bldg., Louisville, Ky.
- GARDINER, CLINTON F., associate (1924), *Clinton F. Gardiner*  
823 Arlington Rd., Park Hills, Covington, Ky.
- GROGAN, W. WALLER, member (1936), partner, *Escott, Grogan & Co.*  
412 Lincoln Bank Bldg., Louisville, Ky.
- HARRIS, CHARLES G., member (1908), partner, *Charles G. Harris & Co.*  
916 Inter-Southern Bldg., Louisville, Ky.
- HARRIS, ORVILLE D., member (1916), partner, *Charles G. Harris & Co.*  
916 Inter-Southern Bldg., Louisville, Ky.
- HARTMAN, WILLIAM H., member (1926), partner, *Humphrey, Robinson & Company*, 201 Columbia Bldg., Louisville, Ky.
- HENRY, BUELL E., member (1935), with *George F. Meldrum*  
403 Hilliard Bldg., Louisville, Ky.
- HIFNER, WILLIAM ALEXANDER, JR., member (1924), partner, *Hifner and Fortune*, 204 City Bank Bldg., Lexington, Ky.
- HUNTER, JOSEPH A., associate (1937), with *Humphrey, Robinson & Company*  
201 Columbia Bldg., Louisville, Ky.
- LYNN, AUDIE JOHN, member (1924), *A. J. Lynn & Company*  
1478 Starks Bldg., Louisville, Ky.
- MCKENNEY, WILLIAM FOSTER, member (1937), with *Humphrey, Robinson & Company*, 201 Columbia Bldg., Louisville, Ky.
- MCMULLEN, MALCOLM B., member (1936), partner, *Humphrey, Robinson & Company*, 201 Columbia Bldg., Louisville, Ky.
- MELDRUM, GEORGE F., member (1916), *George F. Meldrum*  
403 Hilliard Bldg., Louisville, Ky.
- MILLER, ROBERT, member (1927), partner, *Humphrey, Robinson & Company*  
201 Columbia Bldg., Louisville, Ky.
- PARKER, CHARLES PALMER, member (1928), treasurer, *The Axton-Fisher Tobacco Co.*, 1920 Maple St., Louisville, Ky.
- PETOT, JOHN S., SR., member (1931), *Waldman, Petot & Company*  
413 Marion E. Taylor Bldg., Louisville, Ky.
- ROBINSON, GOLDSBOROUGH, member (1933), *Goldsborough Robinson*  
481 Starks Bldg., Louisville, Ky.
- SCHUITR, THAD J., associate (1935), partner, *Brown and Imhof*  
409 Washington Bldg., Louisville, Ky.
- TAYLOR, HARRAR WARNER, associate (1937), with *Humphrey, Robinson & Company*, 201 Columbia Bldg., Louisville, Ky.
- THOMPSON, ALBERT C., member (1925), *Albert C. Thompson*  
912 Kentucky Home Life Bldg., Louisville, Ky.
- THORBURN, EDWIN F., member (1935), *Edwin F. Thorburn*  
701 Newport Finance Bldg., Newport, Ky.
- TURNER, BRADLEY O., associate (1928), with *Humphrey, Robinson & Company*  
201 Columbia Bldg., Louisville, Ky.
- WALDMAN, MAX, member (1925), partner, *Waldman, Petot & Company*  
414 Marion E. Taylor Bldg., Louisville, Ky.
- WELLS, W. J., associate (1937), with *Humphrey, Robinson & Company*  
201 Columbia Bldg., Louisville, Ky.
- WHITE, KENNETH, member (1936), partner, *Yeager & White*  
401 Louisville Trust Bldg., Louisville, Ky.
- YEAGER, L. C. J., member (1932), partner, *Yeager & White*  
Louisville Trust Bldg., Louisville, Ky.
- YOUNG, L. TIPTON, member (1916), *L. Tipton Young & Co.*  
87 Kenyon Bldg., Louisville, Ky.

## Geographical List of Members and Associates

### Louisiana

- ALY, WILLIAM G., member (1936), partner, *John F. Hartmann & Company*  
433 Balter Bldg., New Orleans, La.
- APPOLONIO, E. J., associate (1930), secretary-treasurer, *Mente & Co., Inc.*  
1200 Queen & Crescent Bldg., New Orleans, La.
- BARRY, DENIS A., member (1934), *Denis A. Barry*  
1803 Masonic Temple Bldg., New Orleans, La.
- BARTON, MEYER, member (1933), partner, *Barton, Pilié & Seré*  
609 Carondelet Bldg., New Orleans, La.
- BATTLE, BUFORD D., member (1931), *Buford D. Battle*  
257 Rutherford Pl., Shreveport, La.
- BIENVENU, EMILE, member (1908), *Emile Bienvenu*  
717 Whitney Bank Bldg., New Orleans, La.
- BOURGEOIS, HANNIS TAYLOR, member (1924), *Hannis T. Bourgeois*  
311 Roumain Bldg., Baton Rouge, La.
- BOURGEOIS, SIDNEY S., JR., member (1926), *Sidney S. Bourgeois & Co.*  
American Bank Bldg., New Orleans, La.
- BUCHAN, LESLIE J., member (1931), professor of accounting, *Tulane University*  
New Orleans, La.
- CHAMBERLAIN, OTIS J., associate (1936), *Otis J. Chamberlain*  
Masonic Temple, New Orleans, La.
- CHAMPAGNE, LIONEL A., member (1934), partner, *Champagne & Hawthorn*  
Triad Bldg., Baton Rouge, La.
- CONROY, GEORGE E., member (1937), partner, *Haskins & Sells*  
506 Hibernia Bank Bldg., New Orleans, La.
- COSTA, JOSEPH, JR., associate (1936), with *Caballero and Miller*  
1000 Maritime Bldg., New Orleans, La.
- DE VERGES, EDWARD J., member (1931), *Edward J. de Verges*  
720 Whitney Bldg., New Orleans, La.
- DIENES, MALCOLM M., member (1930), partner, *Moses, Rittler & Dienes*  
532 Audubon Bldg., New Orleans, La.
- DINKELSPIEL, EDWARD A., associate (1928), auditor of public accounts, *City of*  
*New Orleans*, New Orleans, La.
- DOWLING, JOHN S., member (1936), with *Haskins & Sells*  
506 Hibernia Bank Bldg., New Orleans, La.
- DUBOURG, THOMAS A., member (1925), partner, *J. Y. Faunileroy & Company*  
1312 Pere Marquette Bldg., New Orleans, La.
- EDDY, EARNEST, associate (1923)  
1033 Lincoln Apts., Shreveport, La.
- EGLIN, RALPH B., member (1926), partner, *Viser & Eglin*  
P. O. Box 1342, Shreveport, La.
- EHRLICHER, JOSEPH GEORGE, associate (1935), with *J. K. Byrne & Co.*  
2215 American Bank Bldg., New Orleans, La.
- EVERSMEYER, W. H., member (1934), *W. H. Eversmeyer*  
1507 American Bank Bldg., New Orleans, La.
- EWING, DANIEL D., member (1926), *Daniel D. Ewing*  
Maritime Bldg., New Orleans, La.
- FERRY, HENRY L., associate (1925), *Hy. L. Ferry*  
438 Canal Bank Bldg., New Orleans, La.
- FRANK, WALTER H., associate (1937)  
716 N. 8th St., Baton Rouge, La.
- FRAZER, HARRY G., member (1936), partner, *Cornell & Company*  
Ouachita Bank Bldg., Monroe, La.
- GOLDMAN, MYRON M., member (1911), *Myron M. Goldman*  
330 Whitney Bldg., New Orleans, La.
- HARTMANN, JOHN F., member (1922), *John F. Hartmann & Company*  
433 Balter Bldg., New Orleans, La.
- HAWTHORN, ROBERT BASKIN, member (1934), partner, *Champagne and Hawthorn*,  
412 Triad Bldg., Baton Rouge, La.

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LOUISIANA (Continued)

- JACOBS, HENRY, member (1931), *Henry Jacobs*  
904 Pere Marquette Bldg., New Orleans, La.
- JUMONVILLE, HENRY J., member (1922), partner, *Haskins & Sells*  
506 Hibernia Bank Bldg., New Orleans, La.
- LABANCA, FRANCIS JOSEPH, associate (1936), with *New Orleans Public Service, Inc.*, 317 Baronne St., New Orleans, La.
- LANDWEHR, GEORGE, member (1934), with *C. G. Robinson & Co.*  
905 American Bank Bldg., New Orleans, La.
- LANKSTON, JOHN O., member (1934), *John O. Lankston*  
1015 Maritime Bldg., New Orleans, La.
- LEGARDEUR, RENÉ J., member (1922), *R. J. LeGardeur & Company*  
803 Baronne Bldg., New Orleans, La.
- LLOYD, R. C., member (1911), *R. C. Lloyd*  
410 Cotton Exchange Bldg., New Orleans, La.
- LYMAN, G. V. W., member (1911), partner, *Moses, Rittler & Dienes*  
532 Audubon Bldg., New Orleans, La.
- MILLER, HENRY J., member (1923), partner, *Caballero & Miller*  
1000 Maritime Bldg., New Orleans, La.
- MORET, LUCIEN J., member (1929), partner, *F. W. Lafreniz & Co.*  
1027 Whitney Bldg., New Orleans, La.
- MORGAN, HARVEY HARWELL, associate (1926), partner, *J. W. Beasley & Co.*  
403 Guaranty Bank Bldg., Alexandria, La.
- MURPHY, CHARLES B., associate (1936), *Charles B. Murphy*  
403 Perdido Bldg., New Orleans, La.
- MURPHY, JOHN D., member (1934), *John D. Murphy*  
400 Maritime Bldg., New Orleans, La.
- NORTH, CHARLES C., member (1926), *Charles C. North*  
1005 De Siard St., Monroe, La.
- PASQUIER, CLAUDE M., member (1922), partner, *Colbert & Snider*  
1025 Slattery Bldg., Shreveport, La.
- PENDLETON, NEAL F., member (1935), with *New Orleans Bank for Cooperatives, Farm Credit Administration*, Hibernia Bank Bldg., New Orleans, La.
- PEYROUX, JOHN A., member (1933), partner, *J. K. Byrne & Co.*  
American Bank Bldg., New Orleans, La.
- PILIE, LOUIS H., member (1924), partner, *Barton, Pilié & Seré*  
606 Carondelet Bldg., New Orleans, La.
- RITTLER, EDW. S., member (1921), partner, *Moses, Rittler & Dienes*  
532 Audubon Bldg., New Orleans, La.
- ROBBERT, WILLIAM H., member (1926), *William H. Robbert*  
720 Carondelet Bldg., New Orleans, La.
- ROBINSON, CECIL G., member (1912), partner, *C. G. Robinson & Co.*  
905 American Bank Bldg., New Orleans, La.
- ROVIRA, EDWIN J., member (1922), partner, *C. G. Robinson & Co.*  
905 American Bank Bldg., New Orleans, La.
- SALIERS, EARL ADOLPHUS, member (1936), with *Louisiana State University*  
Baton Rouge, La.
- SANDOZ, C. C., member (1916), *C. C. Sandoz*  
815 Audubon Bldg., New Orleans, La.
- SAVAGE, WALTER S., associate (1934), *Walter S. Savage*  
Bernhardt Bldg., Monroe, La.
- SCHENCK, LEONARD E., member (1935), *Leonard E. Schenck*  
517 Carondelet Bldg., New Orleans, La.
- SCOTT, CURTIS F., associate (1937), president, *Guaranty Savings and Homestead Association*, 612 Gravier St., New Orleans, La.
- SEEMANN, CHARLES L., member (1934), *Charles L. Seemann*  
1116 Carondelet Bldg., New Orleans, La.
- SERÉ, DARBY, member (1927), partner, *Barton, Pilié & Seré*  
609 Carondelet Bldg., New Orleans, La.

## Geographical List of Members and Associates

### LOUISIANA (Continued)

- SHEA, JOHN CHARLES, associate (1935), auditor, *Whitney National Bank of New Orleans*, New Orleans, La.
- SMITH, ARCHIE M., member (1914), *Archie M. Smith*  
316 Hibernia Bank Bldg., New Orleans, La.
- SPILSBURY, SIDNEY T., associate (1936), *Sidney T. Spilisbury*  
423 Carondelet St., New Orleans, La.
- TILLOTSON, ANDREW L., member (1935), *A. L. Tillotson*  
914 Slattery Bldg., Shreveport, La.
- TOUPS, RAYMOND A., member (1937), partner, *E. George Rogers & Co.*  
1536 Canal Bank Bldg., New Orleans, La.
- TREADWELL, GEORGE A., member (1916), with *Peat, Marwick, Mitchell & Co.*  
919 Union Indemnity Bldg., New Orleans, La.
- VAN KIRK, JAY C., member (1936), professor of accounting, *Tulane University*  
New Orleans, La.
- VISER, HARRY L., member (1925), partner, *Viser & Eglin*  
Giddens Land Bldg., Shreveport, La.
- WARD, JACKSON P., member (1925), partner, *R. V. Whittaker & Co.*  
426 Whitney Bldg., New Orleans, La.
- WEGMANN, AUGUST A., member (1934), partner, *J. K. Byrne & Co.*  
American Bank Bldg., New Orleans, La.
- WEIS, CAMILLE, member (1925), partner, *C. Weis & Company*  
322 Carondelet Bldg., New Orleans, La.
- WERMUTH, CHARLES E., member (1916), *Charles E. Wermuth & Co.*  
1746 Canal Bank Bldg., New Orleans, La.
- WHITTAKER, R. V., member (1934), partner, *R. V. Whittaker & Co.*  
426 Whitney Bldg., New Orleans, La.
- WILLIAMS, HARRY J., member (1933), with *Peat, Marwick, Mitchell & Co.*  
919 Union Indemnity Bldg., New Orleans, La.
- WILLIAMS, THOMAS A., member (1924), partner, *F. W. Lafrentz & Co.*  
1027 Whitney Bldg., New Orleans, La.
- YOUNGMAN, FRANK, member (1929), partner, *R. J. LeGardeur & Company*  
803 Baronne Bldg., New Orleans, La.

### Maine

- BOYNTON, C. EVERETT, member (1910), *C. Everett Boynton*  
546 Congress Square Hotel, Portland, Maine
- FOSS, CHESTER MERRILL, member (1923), *Chester Merrill Foss*  
512 Chapman Bldg., Portland, Maine
- GOULD, FRED R., member (1930)  
P. O. Box 17, Standish, Maine
- GRAFFAM, GEORGE M., member (1922), *George M. Graffam*  
415 Congress St., Portland, Maine
- HULL, ROBERT S., associate (1916)  
616 Congress St., Portland, Maine
- JORDAN, CHESTER A., member (1917), partner, *Jordan & Jordan*  
465 Congress St., Portland, Maine
- JORDAN, HAROLD C., member (1918), partner, *Jordan & Jordan*  
465 Congress St., Portland, Maine
- KELLER, FREDERICK C., JR., member (1923), *Frederick C. Keller, Jr.*  
Bridgton, Maine
- MILLETT, RICHARD M., member (1925), partner, *Millett, Fish & Dresser*  
1010 Fidelity Bldg., Portland, Maine
- MITCHELL, PERCY D., member (1920), with *Jordan & Jordan*  
465 Congress St., Portland, Maine
- RHODES, RICHARD A., member (1924), assistant treasurer, *Burnham and Morrill Co.*, 45 Water St., Portland, Maine
- SARGENT, HOMER A., associate (1923), treasurer, *Woodland Company*  
Woodland, Maine



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**Maryland**

- ARMSTRONG, J. E., JR., member (1934), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- BALD, GEORGE H., associate (1931), with *G. Harvey Porter*  
Lexington Bldg., Baltimore, Md.
- BASS, A. G., member (1923), manager, *Ernst & Ernst*  
First National Bank Bldg., Baltimore, Md.
- BENSON, JAMES L., member (1926), partner, *Wooden & Benson*  
Munsey Bldg., Baltimore, Md.
- BLACK, ROBERT W., member (1925), partner, *Black & Company*  
1201 Garrett Bldg., Baltimore, Md.
- BLACK, WILMER, member (1907), partner, *Black & Company*  
1201 Garrett Bldg., Baltimore, Md.
- BURKE, HENRY G., member (1928), partner, *Burke, Landsberg & Gerber*  
1016 Munsey Bldg., Baltimore, Md.
- CASBARIAN, HARVEY TYNDAL, associate (1936), comptroller, *University of Maryland*, College Park, Md.
- CROGGON, CHARLES CARROLL, member (1922), partner, *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- DAVIS, CARROLL FRANKLIN, member (1936), partner, *Harlan Johnson, Davis & Osborne*, 1001 Calvert Bldg., Baltimore, Md.
- DITMAN, CHARLES R., member (1909), *Charles R. Ditman*  
906 First National Bank Bldg., Baltimore, Md.
- DURHAM, THOMAS S., associate (1937), with *Washington Suburban Sanitary District*, Hyattsville, Md.
- GAUGER, MARTIN J., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
1502 First National Bank Bldg., Baltimore, Md.
- GILLESPIE, WILLIAM A., member (1922), *William A. Gillespie & Co.*  
Court Square Bldg., Baltimore, Md.
- GUNTHER, CHARLES O., JR., member (1934), partner, *Bartels & Spamer*  
1001 American Bldg., Baltimore, Md.
- HALL, CHARLES O., member (1910), *Charles O. Hall*  
1110 Fidelity Bldg., Baltimore, Md.
- HATTER, CHARLES W., member (1930), partner, *Hatter & Macnab*  
1901 First National Bank Bldg., Baltimore, Md.
- HEHL, CHARLES L., member (1922)  
2518 Guilford Ave., Baltimore, Md.
- HOUSE, HAROLD N., member (1937), partner, *Stegman, House & Co.*  
1214 Mercantile Trust Bldg., Baltimore, Md.
- HUTSON, JOHN RAYMOND, member (1923), plant auditor, *The Davison Chemical Corp.*, Curtis Bay, Md.
- IRVING, BURTON M., member (1934), partner, *Irving & McKewen*  
Baltimore Trust Bldg., Baltimore, Md.
- JOHNSON, HARLAN, member (1926), partner, *Harlan Johnson, Davis & Osborne*  
1001 Calvert Bldg., Baltimore, Md.
- KING, MASON HERBERT, member (1931), with *Haskins & Sells*  
Calvert Bldg., Baltimore, Md.
- LANGRALL, HERBERT L., member (1932), *H. L. Langrall & Company*  
American Bldg., Baltimore, Md.
- LOGUE, H. CLEVELAND, member (1929), *H. Cleveland Logue & Company*  
308 American Bldg., Baltimore, Md.
- MACNAB, JOHN BROWN, member (1924), partner, *Hatter & Macnab*  
1901 First National Bank Bldg., Baltimore, Md.
- MASSON, JOHN C., member (1936), auditor, *Public Service Commission of Maryland*, 1721 Munsey Bldg., Baltimore, Md.
- MAXWELL, GEORGE A., member (1921), comptroller, *Manufacturers Finance Company*, Baltimore Trust Bldg., Baltimore, Md.
- McKEWEN, JOHN L., member (1934), partner, *Irving & McKewen*  
Baltimore Trust Bldg., Baltimore, Md.

*Geographical List of Members and Associates*

MARYLAND (Continued)

- McNULTY, JAMES P., member (1936), *James P. McNulty & Co.*  
507 American Bldg., Baltimore, Md.
- MEADE, ARTHUR CHEW, member (1931), *Arthur C. Meade*  
608 Union Trust Bldg., Baltimore, Md.
- OSBORNE, PHILIP MARSHALL, member (1936), partner, *Harlan Johnson, Davis  
& Osborne*, 1001 Calvert Bldg., Baltimore, Md.
- PHIPPS, SAMUEL HOWARD, member (1930), *S. Howard Phipps*  
533 Title Bldg., Baltimore, Md.
- PORTER, G. HARVEY, member (1922), *G. Harvey Porter*  
1308 Lexington Bldg., Baltimore, Md.
- REAMY, ROBERT L., member (1933), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- RENNIE, A. DONALD, member (1936), *A. Donald Rennie*  
1514 Mercantile Trust Bldg., Baltimore, Md.
- RUDO, MAX, member (1922), partner, *Eagen & Rudo*  
315 American Bldg., Baltimore, Md.
- RUPP, THEODORE E., member (1934), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- SCHNEFFE, HOWARD A., member (1934), *Chas. H. Schnepfe, Jr. & Co.*  
1731 Baltimore Trust Bldg., Baltimore, Md.
- SCHULTE, LOUIS C., member (1928), *Louis Cavano Schulte*  
813 Mercantile Trust Bldg., Baltimore, Md.
- SHALLENBERGER, FRANK A., member (1929), comptroller, *Brager-Eisenberg,  
Inc.*, Eutaw & Saratoga Sts., Baltimore, Md.
- SHIPLEY, EDWARD GETTIER, member (1932), *Edward Gettier Shipley*  
1514 Mercantile Trust Bldg., Baltimore, Md.
- SIMMONDS, ALBERT GORDON, member (1933), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- SLAYBAUGH, GEORGE E., associate (1924), *George E. Slaybaugh*  
308 Wareham Bldg., Hagerstown, Md.
- SPAMER, HENRY EDWARD, member (1922), partner, *Bartels & Spamer*  
1001 American Bldg., Baltimore, Md.
- SPEARS, HARRY E., member (1922), vice-president and comptroller, *Commer-  
cial Credit Co.*, First National Bank Bldg., Baltimore, Md.
- STEGMAN, EDWARD J., member (1920), partner, *Stegman, House & Co.*  
1214 Mercantile Trust Bldg., Baltimore, Md.
- STONE, WILLIAM A., member (1934), auditor, *The A. S. Abell Company*  
Sun Square, Baltimore, Md.
- TAYLOR, ROBERT T., member (1934), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- TINSLEY, ALEXANDER L., member (1914), *Alexander L. Tinsley*  
2102 St. Paul St., Baltimore, Md.
- TITTSWORTH, WILLIAM B., member (1934), with *Haskins & Sells*  
1243 Calvert Bldg., Baltimore, Md.
- UNGER, J. ELVIN, member (1932), *J. Elvin Unger*  
514 Stickell Bldg., Hagerstown, Md.
- WALTON, WILLIAM R., JR., member (1930), partner, *Wooden & Benson*  
Munsey Bldg., Baltimore, Md.
- WEDEBERG, S. M., member (1936), professor of accounting and business ad-  
ministration, *University of Maryland*, College Park, Md.
- WHITE, HERBERT E., member (1936), with *H. L. Langrall & Co.*  
American Bldg., Baltimore, Md.
- WOODEN, ERNEST E., member (1916), partner, *Wooden & Benson*  
Munsey Bldg., Baltimore, Md.

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**Massachusetts**

- ALBEE, HERBERT H., member (1908), partner, *Amos D. Albee, Son & Co.*  
629 Exchange Bldg., Boston, Mass.
- ANDERSON, DAVID R., member (1927), assistant treasurer, *The Kendall Co.*  
Walpole, Mass.
- ANDERSON, FRED CHARLES, associate (1925), *Fred C. Anderson and Company*  
53 State St., Boston, Mass.
- ANGELL, CYRIL N., associate (1936), partner, *Peisch, Angell & Company*  
131 State St., Boston, Mass.
- ANGELL, IRVING J., member (1936), with *Scovell, Wellington & Co.*  
293 Bridge St., Springfield, Mass.
- APPERSON, WALTER H., member (1925), partner, *Francis and Apperson*  
24 Masonic Bldg., New Bedford, Mass.
- BADER, CARL A., member (1933), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- BAKER, ALLAN, member (1937), with *Waldron H. Rand & Company*  
101 Milk St., Boston, Mass.
- BAKER, KARL W., member (1934), with *Charles F. Rittenhouse & Company*  
1 Federal St., Boston, Mass.
- BAKER, SOLOMON R., member (1936), partner, *Baker & Baker*  
390 Main St., Worcester, Mass.
- BARB, THOMAS V., member (1926), with *Haskins & Sells*  
80 Federal St., Boston, Mass.
- BARDWELL, WALLACE E., member (1905), *Wallace E. Bardwell*  
P. O. Box 82, Pittsfield, Mass.
- BARRY, JOHN J., member (1924), partner, *John J. Barry & Company*  
18 Tremont St., Boston, Mass.
- BASSETT, FREDERICK M., member (1936), with *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- BATCHELDER, ARTHUR P., member (1916), partner, *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- BATCHELDER, HAROLD P., member (1926), with *Haskins & Sells*  
80 Federal St., Boston, Mass.
- BECKER, KARL H., associate (1926), partner, *Arthur L. Risley & Co.*  
110 State St., Boston, Mass.
- BELKNAP, ROSCOE H., member (1921)  
211 Congress St., Boston, Mass.
- BELSON, SAMUEL L., member (1925), *Samuel L. Belson*  
11 Beacon St., Boston, Mass.
- BENNETT, CLINTON W., member (1920), partner, *Cooley & Marvin*  
140 Federal St., Boston, Mass.
- BENTLEY, CHARLES BANCROFT, associate (1928), cost accountant, *Simplex Wire  
& Cable Co.*, 201 Devonshire St., Boston, Mass.
- BENTLEY, HARRY C., member (1908), president, *The Bentley School of Ac-  
counting and Finance*, 921 Boylston St., Boston, Mass.
- BILLER, I. EDWARD, associate (1932), *I. Edward Biller*  
519 Lawyers Bldg., Boston, Mass.
- BISHOP, GEORGE L., member (1906), partner, *Storer & Bishop*  
68 Devonshire St., Boston, Mass.
- BOLLONG, ELBRIDGE A., member (1918), partner, *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- BOUTELLE, EUGENE G., member (1933), with *Lybrand, Ross Bros. & Mont-  
gomery*, 80 Federal St., Boston, Mass.
- BOWEN, HAROLD G., member (1937), with *Robert Douglas & Co.*  
732 Bay State Bldg., Lawrence, Mass.
- BOYNTON, WILLIAM, member (1922), with *Charles F. Rittenhouse & Company*  
1 Federal St., Boston, Mass.
- BROWN, ALBERT, member (1924), partner, *Patterson and Brown*  
75 Federal St., Boston, Mass.

## Geographical List of Members and Associates

### MASSACHUSETTS (Continued)

- BROWN, THOMAS J., member (1937), *Thomas J. Brown*  
82 Devonshire St., Boston, Mass.
- BROWN, WALTER E., member (1935), partner, *E. H. Griswold & Co.*  
1 Federal St., Boston, Mass.
- BRUSTER, RALPH R., associate (1925), with *Scovell, Wellington & Co.*  
110 State St., Boston, Mass.
- BUTLER, WILLIAM, member (1922), *William Butler*  
105 Nonantum St., Newton, Mass.
- CAMPBELL, CURTIS, member (1936), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- CARPENTER, WINTHROP L., member (1916), partner, *Herbert F. French & Company*, 211 Congress St., Boston, Mass.
- CAVE, JAMES H., associate (1934), with *Barrow, Wade, Guthrie & Co.*  
75 Federal St., Boston, Mass.
- CHADWICK, BURTON L., member (1937), with *Charles F. Rittenhouse & Company*, 1 Federal St., Boston, Mass.
- CHALFIN, HARRY, member (1925), with *The James W. Eadie Company*  
141 Milk St., Boston, Mass.
- CHAMBERLAIN, RICHARD S., member (1934), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- CHANDLER, CARLTON N., member (1937), with *Charles F. Rittenhouse & Company*, 1 Federal St., Boston, Mass.
- CHANDLER, NORMAN B., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- CHASE, ALEXANDER J., member (1933), with *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- CHASE, ARTHUR TAFT, member (1906), partner, *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- CHASE, GARDNER W., member (1936), partner, *Cooley & Marvin*  
140 Federal St., Boston, Mass.
- CHASE, HARVEY S., member (1905), *Harvey Stuart Chase*  
P. O., S. Hamilton, Hamilton, Mass.
- CHRISTENSON, EINAR N., member (1919), *Einar N. Christenson*  
1 River St., Concord, Mass.
- CLARKE, JOHN FRANCIS, member (1935), with *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- COHEN, HERMAN B., member (1922), partner, *Herman B. Cohen & Company*  
84 State St., Boston, Mass.
- COMINS, EDWARD P., member (1905), *Edward P. Comins*  
200 Devonshire St., Boston, Mass.
- CONANT, IRA M., associate (1921), *Ira M. Conant*  
110 State St., Boston, Mass.
- CONDON, DANIEL F., member (1924), partner, *Orlando C. Moyer & Co.*  
201 Devonshire St., Boston, Mass.
- CONLEY, FRANCIS M., member (1936), with *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- CONNELLY, DANIEL JOSEPH, associate (1937), with *L. D. Willcutt & Sons Co.*  
146 Summer St., Boston, Mass.
- CORNELL, CHARLES H., associate (1916), *Charles H. Cornell*  
211 Congress St., Boston, Mass.
- CRANDELL, J. CHESTER, member (1913), partner, *Scovell, Wellington & Co.*  
110 State St., Boston, Mass.
- CUSHING, JOSEPH, member (1923), *Joseph Cushing*  
1559 Main St., Springfield, Mass.
- D'ALESSANDRO, ALFRED, member (1935), chairman of department of accounting, *Northeastern University*, 312 Huntington Ave., Boston, Mass.
- DANFORTH, PITT W., member (1916)  
435 Crafts St., West Newton, Mass.

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MASSACHUSETTS (Continued)

- DAVIS, HERBERT T., member (1936), partner, *Elliott, Davis & Company*  
49 Federal St., Boston, Mass.
- DECKER, IRWIN S., member (1923), *Irwin S. Decker*  
515, 80 Federal St., Boston, Mass.
- DENSMORE, LOUIS E., member (1920), *Louis E. Densmore*  
31 Bedford St., Boston, Mass.
- DESCOTEAUX, GEORGE N., member (1921), *George N. Descoteaux*  
1131, 10 High St., Boston, Mass.
- DILLMAN, JOSEPH F., member (1925), partner, *Audit Company of New England*  
11 Pleasant St., Worcester, Mass.
- DILLON, SCHUYLER, member (1929), *William Dillon & Son*  
131 State St., Boston, Mass.
- DONNELLY, THOMAS BERNARD, associate (1917), partner, *T. B. Donnelly & Co.*  
79 Milk St., Boston, Mass.
- DOUBLEDAY, EDWIN C., associate (1925), partner, *Doubleday, Burnett & Snow*  
1200 Main St., Springfield, Mass.
- DYSART, HUGH, member (1915), *Hugh Dysart*  
89 State St., Boston, Mass.
- DYSART, ROBERT, member (1905), *Robert Dysart & Co.*  
30 State St., Boston, Mass.
- EDWARDS, T. RUTHERFORD, member (1937), partner, *John Carruthers & Co.*  
909 Little Bldg., Boston, Mass.
- EDWARDS, TRUMAN CHESTER, member (1925), *Truman C. Edwards & Son, Inc.*  
131 Clarendon St., Boston, Mass.
- ELCOCK, THOMAS M., member (1925), *Thomas M. Elcock*  
80 Federal St., Boston, Mass.
- ELLIOTT, JAMES H., member (1925), partner, *Gove, Elliott & Kelly*  
40 Court St., Boston, Mass.
- ELLIS, HAROLD W., member (1928), with *Springfield Bank for Cooperatives*  
310 State St., Springfield, Mass.
- ESTERBERG, WILLIAM L., member (1933), with *Peat, Marwick, Mitchell & Co.*  
518 Park Bldg., Worcester, Mass.
- FAGELL, WILLIAM, member (1934), *William Fagell & Co.*  
80 Boylston St., Boston, Mass.
- FARREY, FRANK J., member (1921), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- FEINSILVER, JOSEPH E., member (1937), *Joseph E. Feinsilver*  
1 State St., Boston, Mass.
- FITCH, STANLEY G. H., member (1916), partner, *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- FLETCHER, F. RICHMOND, member (1922), partner, *Scovell, Wellington & Co.*  
110 State St., Boston, Mass.
- FOSTER, ABBOTT B., member (1937), partner, *Spark, Mann & Company*  
60 State St., Boston, Mass.
- FOSTER, ROBERT IRA, associate (1936), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- FOX, JAMES J., associate (1918), partner, *Fox, Hayes & O'Brien*  
752 Little Bldg., Boston, Mass.
- FRANCIS, VINCENT, member (1937), partner, *Francis & Apperson*  
24 Masonic Bldg., New Bedford, Mass.
- FRENCH, EARLE M., member (1924), partner, *Herbert F. French & Company*  
211 Congress St., Boston, Mass.
- FYFFE, JOSEPH B., associate (1937), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- GALE, CHARLES, member (1919), *Charles Gale*  
294 Washington St., Boston, Mass.
- GALLOWAY, DAVID B., member (1932), partner, *Peat, Marwick, Mitchell & Co.*  
30 Federal St., Boston, Mass.

## Geographical List of Members and Associates

### MASSACHUSETTS (Continued)

- GANGE, JOSEPH GEORGE, member (1936), assistant traveling auditor, *U. S. Smelting, Refining and Mining Co.*, 75 Federal St., Boston, Mass.
- GAY, ARTHUR W., member (1936), partner, *Gay, Fuller & Company*  
73 Tremont St., Boston, Mass.
- GIBBS, EDWARD, JR., member (1924), partner, *Gibbs, Dean & Company*  
1 Beacon St., Boston, Mass.
- GIBSON, J. EDWARD, member (1935), with *Peat, Marwick, Mitchell & Co.*  
30 Federal St., Boston, Mass.
- GLIDDEN, ELMER G., associate (1922), treasurer, *Northwestern Leather Company Trust*, 93 Lincoln St., Boston, Mass.
- GLUNTS, JAMES D., member (1911), *James D. Glunts & Co.*  
31 Milk St., Boston, Mass.
- GOGGIN, WALTER J., member (1925), head of accounting department, *Boston University*, 525 Boylston St., Boston, Mass.
- GOODMAN, HARRY, member (1927), partner, *Morris Goodman & Company*  
31 Milk St., Boston, Mass.
- GOODMAN, MORRIS, member (1924), partner, *Morris Goodman & Company*  
31 Milk St., Boston, Mass.
- GORDON, DAVID C., associate (1922), *David C. Gordon*  
901 Old South Bldg., Boston, Mass.
- GORDON, GEORGE K., member (1918), with *Harry W. Wallis*  
525 State Mutual Bldg., Worcester, Mass.
- GORMAN, JOSEPH H., member (1937), with *Boyden, Yardley & Guay*  
10 State St., Boston, Mass.
- GOVE, ARCHIBALD C., member (1933), partner, *Gove, Elliott & Kelly*  
40 Court St., Boston, Mass.
- GREENFIELD, CHARLES L., member (1930), *Charles L. Greenfield*  
10 Post Office Sq., Boston, Mass.
- GREENSPAN, ABRAHAM, associate (1922), *Abraham Greenspan*  
56 Suffolk St., Holyoke, Mass.
- GRISWOLD, ERNEST H., member (1916), partner, *E. H. Griswold & Co.*  
1 Federal St., Boston, Mass.
- GUAY, WILLIAM C., member (1935), partner, *Boyden, Yardley & Guay*  
10 State St., Boston, Mass.
- HALL, JAMES W., member (1914), partner, *F. W. Lafrentz & Co.*  
80 Federal St., Boston, Mass.
- HARLOW, ARCHIE S., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- HARRINGTON, JOHN J., associate (1921), *John J. Harrington*  
657 Main St., Waltham, Mass.
- HARVEY, JOEL D., member (1932), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- HATCH, FRANK S., member (1917), assistant treasurer-secretary, *Moore Forging Co.*, 38 Walter St., Springfield, Mass.
- HAWKINS, LESTER G., member (1925), partner, *Edward Steacie & Co.*  
131 State St., Boston, Mass.
- HAWORTH, CHRISTOPHER, associate (1929), with *Amos D. Albee, Son & Co.*  
53 State St., Boston, Mass.
- HAYES, WILLIAM E., member (1924), *William E. Hayes & Co.*  
60 Congress St., Boston, Mass.
- HEADS, THOMAS, associate (1923), secretary and treasurer, *United Markets, Inc.*  
600 Columbia Rd., Dorchester, Mass.
- HELMAN, SIMON J., member (1925), partner, *S. J. Helman & Co.*  
40 Broad St., Boston, Mass.
- HENDRIE, PERCY M., member (1919), partner, *Barrow, Wade, Guthrie & Co.*  
75 Federal St., Boston, Mass.
- HOBSON, DOROTHY M., member (1928), assistant treasurer, *Pepperell Manufacturing Co.*, 160 State St., Boston, Mass.

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MASSACHUSETTS (Continued)

- HOFFMAN, JAY S., member (1936), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- HOLMES, CHARLES L., member (1937), with *Charles F. Rittenhouse & Company*  
1 Federal St., Boston, Mass.
- HOUSTON, HAROLD T., member (1935), with *Bolta Rubber Co., Inc.*  
151 Canal St., Lawrence, Mass.
- HUGHES, ELLIOT B., member (1915), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- HUMPHREY, HAROLD A., member (1930), with *Lybrand, Ross Bros. & Montgomery*,  
80 Federal St., Boston, Mass.
- HUNT, EDWARD C., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- HUNTER, ALBERT E., member (1933), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- HYDE, RALPH K., member (1914), *Ralph K. Hyde*  
131 State St., Boston, Mass.
- IMPER, ROBERT O., member (1934), with *Peat, Marwick, Mitchell & Co.*  
30 Federal St., Boston, Mass.
- JAQUES, RUPERT W., member (1918), *Rupert W. Jaques*  
7 Willow St., Lynn, Mass.
- JAUREGUY, ANTHONY, member (1924), partner, *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- JOHNSTON, WILLIAM W., member (1934), with *Scovell, Wellington & Co.*  
293 Bridge St., Springfield, Mass.
- JOSEPHS, NATHAN, associate (1919), *Nathan Josephs & Co.*  
390 Main St., Worcester, Mass.
- KESSLER, HARRY ISAAC, member (1925), *Harry I. Kessler*  
73 Tremont St., Boston, Mass.
- KING, EDWIN H., member (1925), with *Gabriel Sanger & Company*  
10 High St., Boston, Mass.
- KINGMAN, ETHEL S., member (1922), with *Herbert F. French & Company*  
211 Congress St., Boston, Mass.
- KIRK, FRANCIS P., member (1936), *Francis P. Kirk*  
716 Statler Office Bldg., Boston, Mass.
- KOALLICK, LEOPOLD, member (1936), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- KREMER, LOUIS, member (1926), *Louis Kremer*  
191 Merrimack St., Haverhill, Mass.
- KUMBLAD, ELMER G., member (1933), with *Scovell, Wellington & Co.*  
293 Bridge St., Springfield, Mass.
- LANE, WARREN C., member (1937), *Warren C. Lane*  
74 Front St., Worcester, Mass.
- LARSON, H. WILLIAM, member (1932), with *Herbert F. French & Company*  
211 Congress St., Boston, Mass.
- LEONARD, JOHN J., member (1924), *John J. Leonard*  
7 Willow St., Lynn, Mass.
- LEVINE, JOSEPH, member (1922), partner, *Joseph LeVine & Co.*  
333 Washington St., Boston, Mass.
- LINDSAY, MAURICE M., member (1924), dean, *Beniley School of Accounting & Finance*,  
921 Boylston St., Boston, Mass.
- LOVE, HENRY D., member (1910), with *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- LUBETS, ROBERT, member (1927), partner, *Lubets & Lubets*  
185 Devonshire St., Boston, Mass.
- LUCAS, HOMER ATWOOD, associate (1924), secretary, *Jefferson Manufacturing Co.*,  
Jefferson, Mass.
- MACLEOD, ELWIN, member (1933), partner, *MacLeod & McManus*  
75 Federal St., Boston, Mass.

## Geographical List of Members and Associates

### MASSACHUSETTS (Continued)

- MAGGIONI, PETER J., member (1934), with *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- MAHONEY, JOSEPH C., associate (1925), treasurer, *Ludlow Manufacturing Association*, 211 Congress St., Boston, Mass.
- MANN, HARVARD L., member (1934), partner, *Spark, Mann & Company*  
60 State St., Boston, Mass.
- MANN, HORACE A., member (1937), with *Charles F. Rittenhouse & Company*  
1 Federal St., Boston, Mass.
- MARVIN, HAROLD A., member (1911), partner, *Cooley & Marvin*  
140 Federal St., Boston, Mass.
- MASTERS, J. E., member (1910)  
71 Monadnock Rd., Chestnut Hill, Mass.
- MARTHUR, ROBERT, member (1923), with *Scovell, Wellington & Co.*  
110 State St., Boston, Mass.
- MCCANN, W. WEBSTER, member (1925), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- MCCONNELL, EDWIN E., associate (1922), assistant controller, *Norton Co.*  
1 New Bond St., Worcester, Mass.
- MCCONNELL, LEON K., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- MCDEVITT, EDWARD J., JR., member (1920), with *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- MCGUIRE, CLARENCE W., member (1924), *C. W. McGuire & Company*  
211 Congress St., Boston, Mass.
- MCISAAC, JOHN J., member (1936), with *Hashkins & Sells*  
80 Federal St., Boston, Mass.
- MCMANUS, FRANK J., member (1933), partner, *MacLeod & McManus*  
75 Federal St., Boston, Mass.
- MILGROOM, NATHAN, member (1937), partner, *Nathan Milgroom & Co.*  
294 Washington St., Boston, Mass.
- MOCK, HAROLD A., member (1933), with *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- MONTGOMERY, JOHN, member (1922), *John Montgomery*  
110 State St., Boston, Mass.
- MOORE, FRANCIS EDWARD, member (1933), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- MOORE, GEORGE W., member (1926), *George W. Moore*  
627 Main St., Worcester, Mass.
- MORGAN, WALTER SYDNEY, member (1922), partner, *Morgan & Morgan*  
10 State St., Boston, Mass.
- MORGAN, WILLIAM C., member (1933), with *Lybrand, Ross Bros. & Montgomery*, 80 Federal St., Boston, Mass.
- MOSHER, IRA, member (1915), treasurer, *American Optical Company*  
Southbridge, Mass.
- MOYER, AARON J., member (1916), *Aaron J. Moyer*  
100 North St., Pittsfield, Mass.
- MOYER, ORLANDO C., member (1906), partner, *Orlando C. Moyer & Co.*  
201 Devonshire St., Boston, Mass.
- MURPHY, BARTHOLOMEW J., member (1925), partner, *Crosby and Murphy*  
507 Main St., Worcester, Mass.
- NEEDHAM, HORACE R., member (1936), with *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- NELSON, GEORGE J., member (1933), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- NOBLE, CLYDE M., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- O'DONNELL, WALTER J., member (1935), partner, *George A. Smith & Company*  
922 Slater Bldg., Worcester, Mass.



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MASSACHUSETTS (Continued)

- OWENS, ESTHER, member (1933), with *Charles F. Rittenhouse & Company*  
1 Federal St., Boston, Mass.
- PATON, FREDERICK L., member (1933), with *Peat, Marwick, Mitchell & Co.*  
30 Federal St., Boston, Mass.
- PEERS, KESTER J., member (1923), *Kester J. Peers*  
294 Washington St., Boston, Mass.
- PERKINS, RALPH S., member (1917), partner, *Perkins, Wallis & Co.*  
1016, 131 State St., Boston, Mass.
- PERRY, DONALD P., member (1923), partner, *Lybrand, Ross Bros. & Montgomery*,  
80 Federal St., Boston, Mass.
- PHILBRICK, HAZEN P., member (1914), partner, *Waldron H. Rand & Co.*  
101 Milk St., Boston, Mass.
- PINKHAM, FORREST W., associate (1934)  
25 Fairmount Ave., East Braintree, Mass.
- PITNER, FERDINAND MAX, member (1935), with *Deloitte, Plender, Griffiths & Co.*,  
53 State St., Boston, Mass.
- PLUMMER, HURLBUT L., member (1928), *Hurlbut L. Plummer*  
73 Tremont St., Boston, Mass.
- POTTER, MAURICE, member (1925), *Maurice Potter*  
10 State St., Boston, Mass.
- PRANKARD, HARRY I., member (1935), with *Arthur Andersen & Co.*  
50 Congress St., Boston, Mass.
- PREST, ALAN P. L., member (1924), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- PRIDE, EDWIN LESLIE, member (1907), partner, *Edwin L. Pride and Co.*  
40 Central St., Boston, Mass.
- PRIDE, EDWIN OBER, member (1927), partner, *Edwin L. Pride and Co.*  
40 Central St., Boston, Mass.
- REMMELE, FERDINAND C., member (1927), *Ferdinand C. Remmele*  
11 Rice Bldg., Natick, Mass.
- RICHARDSON, JAMES H., member (1933), with *Price, Waterhouse & Co.*  
75 Federal St., Boston, Mass.
- RIGBY, RICHARD N., associate (1937), assistant treasurer, *Gillette Safety Razor Co.*,  
15 W. 1st St., Boston, Mass.
- RILEY, BERNARD CONRAD, member (1922), with *Cooley & Marvin*  
140 Federal St., Boston, Mass.
- RISLEY, ARTHUR LEROY, member (1912), *Arthur L. Risley & Co.*  
110 State St., Boston, Mass.
- RITTENHOUSE, CHARLES F., member (1916), partner, *Charles F. Rittenhouse & Company*,  
1 Federal St., Boston, Mass.
- ROBBINS, JOHN W., member (1936), with *Johnson & North*  
counsellors at law, 10 Post Office Sq., Boston, Mass.
- ROBINSON, EMIL D., member (1936), comptroller, *George E. Belcher Company*  
4 Capen St., Stoughton, Mass.
- ROGERS, ROBERT B., member (1921), with *Elliott, Davis & Co.*  
Chamber of Commerce Bldg., Boston, Mass.
- ROGERS, WILLIAM H. S., member (1933), with *McKinsey, Wellington & Co.*  
75 Federal St., Boston, Mass.
- ROWSOM, FRANCIS H., member (1925), treasurer, *Thomas G. Plant Corp.*  
121 Bickford St., Boston, Mass.
- SANBORN, JAMES K., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- SANGER, GABRIEL, member (1906), *Gabriel Sanger & Company*  
10 High St., Boston, Mass.
- SARGENT, HENRY ELIOT, member (1925), president, *Hawthorne Institute*  
1 Cambridge St., Salem, Mass.
- SAUNDERS, DAVID B., member (1922), partner, *Herbert F. French & Company*  
211 Congress St., Boston, Mass.

## Geographical List of Members and Associates

### MASSACHUSETTS (Continued)

- SAUNDERS, PHILIP, member (1933), partner, *Charles F. Rittenhouse & Company*  
1 Federal St., Boston, Mass.
- SAWYER, CHARLES P., associate (1924), partner, *Sawyer & Murphy*  
611 First National Bank Bldg., New Bedford, Mass.
- SAWYER, HOLLIS H., member (1908), partner, *Hollis H. Sawyer & Company*  
79 Milk St., Boston, Mass.
- SAWYER, WARREN G., associate (1927), with *Edwin L. Pride & Co.*  
40 Central St., Boston, Mass.
- SEAMANS, RICHARD D., member (1922), partner, *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- SELSBERG, BENJAMIN, associate (1925), partner, *Selsberg & Bayard*  
10 High St., Boston, Mass.
- SETCHELL, MORTON E., associate (1907), *Morton E. Setchell*  
294 Washington St., Boston, Mass.
- SHAPS, THEODORE, member (1935), *Theodore Shaps*  
1 State St., Boston, Mass.
- SHIELD, WILLIAM JOHN, member (1924) with, *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- SIEVE, LEO J., member (1927), *Leo J. Sieve*  
1 State St., Boston, Mass.
- SOLOMON, FRANK, member (1925), *Frank Solomon & Company*  
40 Broad St., Boston, Mass.
- SOLOMON, SAMUEL, member (1933), partner, *James D. Gluntis & Co.*  
31 Milk St., Boston, Mass.
- SPARK, DALE M., member (1916), partner, *Spark, Mann & Company*  
60 State St., Boston, Mass.
- SPARROW, GUSTAVUS H., member (1922), partner, *Sparrow & Company*  
131 State St., Boston, Mass.
- SPRATLIN, ARTHUR T., member (1914), treasurer, *Eaton, Crane & Pike Com-  
pany*, Pittsfield, Mass.
- STANWOOD, CHARLES E., member (1926), partner, *Charles E. Stanwood and  
Company*, 150 Congress St., Boston, Mass.
- STARR, MAX, member (1924), *Max Starr*  
19 Milk St., Boston, Mass.
- STEBBINS, HERBERT A., member (1935), treasurer, *Mason-Neilan Regulator Co.*  
1190 Adams St., Dorchester, Mass.
- STEELE, FRANCIS R. CARNEGIE, member (1910), partner, *Patterson, Teele &  
Dennis*, 1 Federal St., Boston, Mass.
- STETSON, CHARLES A., member (1915), partner, *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- STEWART, ANDREW, member (1907), partner, *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- STEWART, FREDERIC, member (1913), *Frederic Stewart*  
31 State St., Boston, Mass.
- STEWART, J. HAROLD, member (1922), with *Stewart, Watts & Bollong*  
50 State St., Boston, Mass.
- STRAND, CARL WILLIAM, associate (1924), with *Department of Research, Massa-  
chusetts Unemployment Compensation Commission*, 1 State St., Boston, Mass.
- SUNDBERG, EINAR W. C., member (1936), with *Peat, Marwick, Mitchell & Co.*  
30 Federal St., Boston, Mass.
- SWEET, HOMER NEWTON, member (1915), partner, *Lybrand, Ross Bros. & Mont-  
gomery*, 80 Federal St., Boston, Mass.
- SWINDELL, L. I., member (1935), with *Peat, Marwick, Mitchell & Co.*  
30 Federal St., Boston, Mass.
- TAYLOR, PERCY W., associate (1924), *Percy W. Taylor*  
42 Lynde Ave., Melrose, Mass.
- THUNBERG, FRANK J., member (1925), *Frank J. Thunberg and Company*  
89 State St., Boston, Mass.

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MASSACHUSETTS (Continued)

- TISDEL, NELSON C., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- TONER, JAMES V., member (1934), *James V. Toner*  
80 Boylston St., Boston, Mass.
- TREWORGY, HAROLD S., member (1933), partner, *Scovell, Wellington & Co.*  
293 Bridge St., Springfield, Mass.
- TUCKER, CHARLES W., associate (1937), comptroller, *H. P. Hood & Sons, Inc.*  
500 Rutherford Ave., Boston, Mass.
- TUCKER, HERBERT E., member (1933), partner, *Charles F. Rittenhouse & Company*,  
1 Federal St., Boston, Mass.
- TUTTLE, CHARLES C., member (1915), partner, *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- UHL, AUSTIN O., member (1925), comptroller, *Waldorf System, Incorporated*  
169 High St., Boston, Mass.
- URQUHART, ETTA M., member (1925), partner, *Robert Douglas & Company*  
1 Federal St., Boston, Mass.
- VINCENT, NORMAN H. S., member (1935), partner, *Robert Douglas & Company*  
1 Federal St., Boston, Mass.
- WAKEFIELD, EDWIN E., member (1923), with *Lybrand, Ross Bros. & Montgomery*,  
80 Federal St., Boston, Mass.
- WALD, HAROLD, associate (1922), *Harold Wald & Company*  
262 Washington St., Boston, Mass.
- WALES, E. STANTON, member (1936), with *Seamans, Stetson & Tuttle*  
84 State St., Boston, Mass.
- WALLIS, HARRY W., member (1937), *Harry W. Wallis*  
525 State Mutual Bldg., Worcester, Mass.
- WALTER, FRANCIS H. E., member (1925), *Hartshorn and Walter*  
50 Congress St., Boston, Mass.
- WANSER, RALPH, associate (1936), with *Scovell, Wellington & Co.*  
110 State St., Boston, Mass.
- WASSERMAN, LEO, member (1923), *Leo Wasserman & Company*  
53 State St., Boston, Mass.
- WHITE, STANLEY WILLARD, member (1936), with *Lybrand, Ross Bros. & Montgomery*,  
80 Federal St., Boston, Mass.
- WHITE, WARREN H., associate (1919), partner, *Warren H. White & Company*  
89 Broad St., Boston, Mass.
- WILCOX, MARY ELIZABETH, associate (1926), with *Massachusetts Unemployment Compensation Commission*,  
1 State St., Boston, Mass.
- WILLARD, DOROTHY G., member (1934), with *Charles F. Rittenhouse & Company*,  
1 Federal St., Boston, Mass.
- WILLARD, RAYMOND D., member (1920), partner, *Robert Douglas & Company*  
1 Federal St., Boston, Mass.
- WILLING, JAMES, member (1917), partner, *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- WILSON, GEORGE A., member (1934), with *Patterson, Teele & Dennis*  
1 Federal St., Boston, Mass.
- WOODWARD, THEODORE F., member (1932), partner, *Scovell, Wellington & Co.*  
293 Bridge St., Springfield, Mass.
- WRYE, WALTER C., member (1906), *Walter C. Wrye*  
60 State St., Boston, Mass.
- WYAND, JOSEPH J., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
80 Federal St., Boston, Mass.
- YARDLEY, ARTHUR W., member (1935), partner, *Boyden, Yardley & Guay*  
10 State St., Boston, Mass.
- YOUNG, GEORGE R., member (1925)  
309 Sea St., Quincy, Mass.

*Geographical List of Members and Associates*

**Michigan**

- ANDREWS, ROBERT W., associate (1935), internal revenue agent, *Bureau of Internal Revenue*, Detroit, Mich.
- ASHMAN, EVAN T., member (1920), treasurer, *Motor Products Corporation*  
11801 Mack Ave., Detroit, Mich.
- AYLING, WILLIAM U., associate (1925), *W. U. Ayling*  
835 Penobscot Bldg., Detroit, Mich.
- BAILEY, GEO. D., member (1922), partner, *Ernst & Ernst*  
2000 Buhl Bldg., Detroit, Mich.
- BAILEY, JAMES I., member (1936), partner, *Miller, Bailey and Company*  
932 Buhl Bldg., Detroit, Mich.
- BALL, WILLIAM H., member (1926), partner, *W. H. Ball & Co.*  
Marquette Bldg., Detroit, Mich.
- BARR, ANDREW W., member (1937), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- BARR, EDWARD JULIAN, member (1931), with *Lybrand, Ross Bros. & Montgomery*, 2912 Book Bldg., Detroit, Mich.
- BARRETT, ARNOLD L., member (1934), partner, *Ernst & Ernst*  
2000 Buhl Bldg., Detroit, Mich.
- BARTROP, JAMES W., member (1925), partner, *Peat, Marwick, Mitchell & Co.*  
405 Dime Savings Bank Bldg., Detroit, Mich.
- BEATY, EARL, associate (1929), secretary, *Emmanuel Missionary College*  
Berrien Springs, Mich.
- BERKEY, SEYMOUR R., member (1931), partner, *Lawrence Scudder & Co.*  
924 Grand Rapids National Bank Bldg., Grand Rapids, Mich.
- BERNARD, WALTER V., member (1924), secretary, *Mitchell & Smith, Inc.*  
9469 Copland Ave., Detroit, Mich.
- BLANCHARD, GLYNN F., member (1916), *Glynn F. Blanchard*  
341 Houseman Bldg., Grand Rapids, Mich.
- BLOODSWORTH, A. J., member (1927), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- BOEKLE, OTTO I., member (1925), *O. I. Boekle*  
2126 Union Guardian Bldg., Detroit, Mich.
- BOOTHE, J. LEE, member (1919), *J. Lee Boothe*  
1355 Book Bldg., Detroit, Mich.
- BRIGGS, ROBERT PETER, member (1935), partner, *F. E. Ross & Co.*  
203 State Savings Bank Bldg., Ann Arbor, Mich.
- BRUNTON, DAVID M. A., member (1933), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- BULLOCH, ANDREW J., member (1937), accountant, *Macklin Company*  
Jackson, Mich.
- BULLOCK, CYRIL N., member (1916), partner, *Haskins & Sells*  
1601 First National Bank Bldg., Detroit, Mich.
- BURLESON, HARRY WESLEY, member (1922), with *Ernst & Ernst*  
2000 Buhl Bldg., Detroit, Mich.
- BUSCH, JOHN L., member (1936), partner, *Miller, Bailey and Company*  
932 Buhl Bldg., Detroit, Mich.
- BUTLER, E. B., associate (1923), partner, *Builer, Holt & Company*  
835 Penobscot Bldg., Detroit, Mich.
- CAMPBELL, ALPHA J., associate (1924), partner, *A. J. Campbell & Company*  
1101 Reynolds Bldg., Jackson, Mich.
- CASSEL, CHARLES T., member (1933), *C. T. Cassel & Company*  
902 Cadillac Sq. Bldg., Detroit, Mich.
- COFFIN, JOHN G., associate (1931)  
9681 W. Outer Dr., Detroit, Mich.
- COHEN, MORRIS, member (1936), *Morris Cohen*  
1364 National Bank Bldg., Detroit, Mich.
- COLLINS, KINS S., member (1927), *Kins Collins*  
1628 Union Guardian Bldg., Detroit, Mich.

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MICHIGAN (Continued)

- COX, C. B., member (1935), with *Peat, Marwick, Mitchell & Co.*  
410 Dime Bank Bldg., Detroit, Mich.
- CURRIE, ALEXANDER S., member (1933), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- DUNNETT, ALFRED S., associate (1936), partner, *Grundy, Dunnett & Reinhardt*  
2037 Dime Bank Bldg., Detroit, Mich.
- EDWARDS, LOUIS W., member (1937), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- EGAN, GILBERT V., member (1922), assistant secretary, *Nash-Kelvinator Corporation*, 14250 Plymouth Rd., Detroit, Mich.
- ELSHOLZ, WILLIAM J., member (1926), partner, *Parker, Davidson and Elsholz*  
3214 Book Tower, Detroit, Mich.
- EVANS, THOMAS H., member (1915), *Evans Audit Co.*  
2035 Dime Bank Bldg., Detroit, Mich.
- FLETCHER, ERNEST H., member (1926), partner, *Fletcher, Van Tiffin & Ross*  
3110 Book Tower, Detroit, Mich.
- FOY, ARPHAXAD, member (1915)  
39 Winona Ave., Highland Park, Mich.
- GARDNER, WILLIAM, associate (1933)  
Hotel Webster Hall, Cass Ave. at Putnam, Detroit, Mich.
- GIES, FRED T., member (1908), partner, *Hawkins, Gies & Company*  
505 Insurance Exchange Bldg., Detroit, Mich.
- GOODSELL, NELSON J., member (1933), with *Horwath & Horwath*  
944 Book Bldg., Detroit, Mich.
- GRAINGER, ROBERT, member (1933), with *Ernst & Ernst*  
905 Grand Rapids Trust Bldg., Grand Rapids, Mich.
- GROSS, RUDOLPH J., associate (1929), treasurer, *The Moto-Mower Co.*  
4600 Woodward Ave., Detroit, Mich.
- GRUNDY, ALBERT JOHN, member (1923), partner, *Grundy, Dunnett & Reinhardt*  
2038 Dime Bank Bldg., Detroit, Mich.
- HALL, JOHN W., member (1922), with *W. H. Ball & Co.*  
Marquette Bldg., Detroit, Mich.
- HARRINGTON, JOHN E., member (1935), *John E. Harrington*  
1176 Penobscot Bldg., Detroit, Mich.
- HARRIS, CHAS. K., member (1929), *Chas. K. Harris*  
1317 Griswold Bldg., Detroit, Mich.
- HARRIS, MAX DEWITT, member (1933), partner, *Jerome and Harris Co.*  
1102 Olds Tower Bldg., Lansing, Mich.
- HARTMAN, PHILIP EDWARD, member (1934), with *Wm. F. Robins*  
606 Bearinger Bldg., Saginaw, Mich.
- HATHAWAY, HARRY A., member (1936), *Harry A. Hathaway*  
712 Griswold Bldg., Detroit, Mich.
- HEATH, GEORGE W., member (1933), with *Peat, Marwick, Mitchell & Co.*  
410 Dime Bank Bldg., Detroit, Mich.
- HIGGINS, HARRY ALLEN, member (1922), *H. A. Higgins*  
Marquette, Mich.
- HILL, MYRON, member (1936)  
6060 Rivard St., Detroit, Mich.
- HOGAN, JAMES J., member (1936), partner, *Gibbs, Schneider, Hogan & Lawton*  
3353 Penobscot Bldg., Detroit, Mich.
- HUFFMON, H. GLENN, member (1930), with *Lybrand, Ross Bros. & Montgomery*  
2912 Book Bldg., Detroit, Mich.
- HUMMEL, CHARLES, member (1931), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- HUMMEL, JOSEPH H., member (1934), *Joseph H. Hummel*  
941 Michigan Trust Bldg., Grand Rapids, Mich.
- HUTCHINSON, DONALD JOHN, member (1927), with *Chrysler Corporation*  
341 Massachusetts Ave., Detroit, Mich.

*Geographical List of Members and Associates*

MICHIGAN (Continued)

- ISENBERG, WILLIAM B., member (1922), partner, *Isenberg, Purdy & Donovan*  
3223 Barlum Tower, Detroit, Mich.
- JONES, FRANK H., member (1922), *Frank H. Jones*  
4 Stevens Block, Port Huron, Mich.
- JUENGEL, LLOYD G., member (1928), deputy commissioner, *Michigan Corpora-  
tion and Securities Commission*, 1941 National Bank Bldg., Detroit, Mich.
- KAPP, MILTON L., associate (1931), with *Michigan Public Service Co.*  
Traverse City, Mich.
- KAYWOOD, ROY T., associate (1927), partner, *Kaywood & Halsey*  
411 Michigan Ave., Jackson, Mich.
- KEAYS, ROLAND B., member (1932), partner, *Evans Audit Co.*  
2035 Dime Bank Bldg., Detroit, Mich.
- KIMBALL, DONALD M., member (1924), with *Barrow, Wade, Guhrle & Co.*  
3066 Penobscot Bldg., Detroit, Mich.
- KNAPE, RAYMOND F., member (1932), with *Seidman & Seidman*  
510 Peoples National Bank Bldg., Grand Rapids, Mich.
- KNIGHT, JAMES WELLINGTON, associate (1930), *James Wellington Knight*  
1957 Penobscot Bldg., Detroit, Mich.
- KOEBBE, CLARENCE H., member (1925), with *Ernst & Ernst*  
2000 Buhl Bldg., Detroit, Mich.
- LAUX, CLETUS M., member (1925), partner, *Lawrence Scudder & Co.*  
2422 Union Guardian Bldg., Detroit, Mich.
- LAWTON, WILLIAM J., member (1936), partner, *Gibbs, Schneider, Hogan &  
Lawton*, 3353 Penobscot Bldg., Detroit, Mich.
- LAYER, MARTIN KENNETH, member (1937), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- LEHMAN, CLARENCE J., member (1936), partner, *Miller, Bailey & Company*  
932 Buhl Bldg., Detroit, Mich.
- LEYHAN, JOHN P., member (1935), *John P. Leyhan*  
2035 Dime Bank Bldg., Detroit, Mich.
- LYNCH, CORNELIUS J., member (1927), partner, *C. J. Lynch & Co.*  
3214 Eaton Tower, Detroit, Mich.
- LYNN, RAY CLARK, member (1936), partner, *MaDan & Lynn*  
208 N. Capitol Ave., Lansing, Mich.
- MAIHOFFER, RAYMOND C., member (1929), partner, *Maihofer, Moore & DeLong*  
315 Hackley Union Bank Bldg., Muskegon, Mich.
- MCDONALD, JOHN ALEXANDER, associate (1917), treasurer, *Currier Lumber Co.,  
Inc.*, 17507 Van Dyke, Detroit, Mich.
- MCEACHREN, JOHN W., member (1936), partner, *Ernst & Ernst*  
2000 Buhl Bldg., Detroit, Mich.
- MCGINLEY, LEE, member (1926), partner, *Lawrence Scudder & Co.*  
Savings Bank Bldg., Marquette, Mich.
- MERZ, HERMAN, associate (1922), with *Auditor General's Department*  
Detroit, Mich.
- MILLER, LOUIS P., member (1926), *Louis P. Miller*  
2627 David Stott Bldg., Detroit, Mich.
- MILLER, RALPH C., member (1915), partner, *Miller, Bailey & Co.*  
932 Buhl Bldg., Detroit, Mich.
- MILLS, HAROLD A., associate (1926), *H. A. Mills*  
1195 Philip Ave., Detroit, Mich.
- MOORE, C. CLAIRE, member (1930), partner, *Maihofer, Moore & DeLong*  
315 Hackley Union Bank Bldg., Muskegon, Mich.
- MORRISON, JOHN D., associate (1926), partner, *Morrison Audit Co.*  
Savings Bank Bldg., Marquette, Mich.
- MORTON, FRED W., member (1916), partner, *Morton & Morton*  
1401 Majestic Bldg., Detroit, Mich.
- MORTON, OLIVER H., associate (1922), partner, *Morton & Morton*  
1401 Majestic Bldg., Detroit, Mich.

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MICHIGAN (Continued)

- MOSS, S. L., member (1936), *S. L. Moss*  
2034 Dime Bank Bldg., Detroit, Mich.
- MOUNTEER, CARLYLE E., member (1926), partner, *Mounteer, Wyllie & Co.*  
820 David Stott Bldg., Detroit, Mich.
- MOUNTEER, HAROLD G., member (1935), *H. G. Mounteer*  
8100 Jefferson Ave., E., Detroit, Mich.
- NIELSEN, LUDVIG C., member (1925), *Ludvig Corfitz Nielsen*  
701 National Bank Bldg., Battle Creek, Mich.
- OAKES, NEIL WATERS, member (1935), with *W. F. Robins*  
606 Beringer Bldg., Saginaw, Mich.
- O'LOUGHLIN, H. MERRICK, member (1929), assistant secretary, *Estate of James McMillan*, 1344 Free Press Bldg., Detroit, Mich.
- PARK, JOHN, member (1933), with *Peat, Marwick, Mitchell & Co.*  
410 Dime Savings Bank Bldg., Detroit, Mich.
- PARKER, CRESCENT A., member (1925), partner, *Parker, Davidson & Elsholz*  
3214 Book Tower, Detroit, Mich.
- PATON, WILLIAM A., member (1930), partner, *F. E. Ross & Company*  
State Savings Bank Bldg., Ann Arbor, Mich.
- PHENEY, E. T., associate (1924), *E. T. Phenev*  
2157 National Bank Bldg., Detroit, Mich.
- PURDY, ARTHUR S., member (1937), partner, *Isenberg, Purdy & Donovan*  
3223 Barlum Tower, Detroit, Mich.
- RANNIE, ROBERT W., member (1922), partner, *Miller, Bailey & Company*  
932 Buhl Bldg., Detroit, Mich.
- REINHARDT, CHARLES T., associate (1936), partner, *Grundy, Dunnett & Reinhardt*, 2037 Dime Bank Bldg., Detroit, Mich.
- RICE, DUNCAN, member (1926), partner, *Lawrence Scudder & Co.*  
1207 American National Bank Bldg., Kalamazoo, Mich.
- RINGO, CHARLES RANDOLPH, member (1934), agent, *Bureau of Internal Revenue*  
555 Federal Bldg., Detroit, Mich.
- ROBERTS, HARRY W., member (1935), *Harry W. Roberts*  
545 Telegraph Rd., Pontiac, Mich.
- ROBINS, WILLIAM FRANCIS, member (1922), *William F. Robins*  
Beringer Bldg., Saginaw, Mich.
- ROSENTHALER, MARX P., member (1922), partner, *Rosenthaler, Shekell & Co.*  
2263 National Bank Bldg., Detroit, Mich.
- ROSS, F. E., member (1925), with *Ernst & Ernst*  
2000 Buhl Bldg., Detroit, Mich.
- ROWLAND, WILLIAM C., member (1915), partner, *Audit Co. of Michigan*  
Union Guardian Bldg., Detroit, Mich.
- RUPLE, H., member (1906), *H. Ruple*  
Bronson, Mich.
- RUSSELL, DONALD M., member (1930), partner, *Lybrand, Ross Bros. & Montgomery*, 2912 Book Bldg., Detroit, Mich.
- RUTTEN, EARL G., member (1931), partner, *Rutten, Welling & Company*  
1033 Dime Bank Bldg., Detroit, Mich.
- RYDEN, VICTOR E., member (1934), partner, *Dupuis & Ryden*  
1403 Union Industrial Bldg., Flint, Mich.
- SALTER, WILLARD M., member (1936), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- SCHNEIDER, LOUIS, associate (1922), partner, *Gibbs, Schneider, Hogan & Lawton*  
3353 Penobscot Bldg., Detroit, Mich.
- SCOTT, H. C., member (1937), with *Price, Waterhouse & Co.*  
1946 Penobscot Bldg., Detroit, Mich.
- SCOTT, HAROLD W., member (1930), partner, *Haskins & Sells*  
1601 National Bank Bldg., Detroit, Mich.
- SEEBER, TAYLOR H., member (1937), partner, *Ernst & Ernst*  
2000 Buhl Bldg., Detroit, Mich.

*Geographical List of Members and Associates*

**MICHIGAN (Continued)**

- SEIDMAN, FRANK E., member (1935), partner, *Seidman & Seidman*  
510 Peoples National Bank Bldg., Grand Rapids, Mich.
- SHEKELL, CARDEN S., member (1934), partner, *Rosenhaler, Shekell & Company*  
2263 National Bank Bldg., Detroit, Mich.
- SHULTUS, WALTER H., member (1916), *Walter H. Shultus*  
400 Michigan St., N. E., Grand Rapids, Mich.
- SMITH, DAVID, member (1913), *Smith, MacKay & Company*  
2124 Union Guardian Bldg., Detroit, Mich.
- SMITH, EDWARD W., member (1928), *Edward W. Smith*  
902 Fox Bldg., Detroit, Mich.
- SNELL, LEROY ALBERT, associate (1926), with *Haskins & Sells*  
1601 National Bank Bldg., Detroit, Mich.
- SODERMAN, AXEL S., member (1924), partner, *Soderman & Brennan*  
543 Book Bldg., Detroit, Mich.
- STAUB, E. ELMER, member (1908), partner, *Staub, Anderson & Co.*  
3108 Book Tower, Detroit, Mich.
- STEWART, WILLIAM L., member (1925), *William L. Stewart*  
304 Book Bldg., Detroit, Mich.
- STRINGER, E. T., member (1936), partner, *Miller, Bailey & Company*  
901 Olds Tower, Lansing, Mich.
- TATE, DELBERT L., associate (1923), *Delbert L. Tate*  
959 Westchester Way, Birmingham, Mich.
- TOUSE, CHARLES G., member (1924), partner, *Monks & Touse*  
209 Phoenix Bldg., Bay City, Mich.
- TRIPP, WILLARD ARNOLD, member (1932), with *Aetna Portland Cement Company*  
Bay City, Mich.
- VAN KEPPEL, ARNOLD J., member (1929), partner, *Van Keppel & Green*  
1001 Grand Rapids Trust Bldg., Grand Rapids, Mich.
- VAN TIFFLIN, WILLIAM H., member (1926), partner, *Fletcher, Van Tiffin & Ross*, 3110 Book Tower, Detroit, Mich.
- WALLACE, JAMES STEELE, member (1937), director, tax section, *General Motors Corp.*, General Motors Bldg., Detroit, Mich.
- WALSH, FRANK M., associate (1931), with *Lawrence Scudder & Co.*  
American National Bank Bldg., Kalamazoo, Mich.
- WALSH, MERVYN B., member (1922), partner, *Walsh & Company*  
120 Madison Ave., Detroit, Mich.
- WARD, BERNARD N., member (1924), *Bernard N. Ward*  
435 Shearer Bldg., Bay City, Mich.
- WARNER, SYDNEY W., associate (1937), secretary, *The Timkin-Detroit Axle Company*, 100 Clark Ave., Detroit, Mich.
- WAUGH, ROBERT S., member (1935), partner, *Touche, Niven & Co.*  
1515 Book Tower, Detroit, Mich.
- WEAVER, ROY E., member (1936), with *Lawrence Scudder & Co.*  
924 Grand Rapids National Bank Bldg., Grand Rapids, Mich.
- WELCH, ARTHUR J., associate (1926), *Arthur J. Welch*  
2046 Penobscot Bldg., Detroit, Mich.
- WHEELER, CHARLES T., member (1929), partner, *Lawrence Scudder & Co.*  
404 Muskegon Bldg., Muskegon, Mich.
- WHEELER, EDGAR W., member (1928), partner, *Walsh & Company*  
120 Madison Ave., Detroit, Mich.
- WILLIAMS, PAUL D., member (1927), with *Arthur Andersen & Co.*  
1378 National Bank Bldg., Detroit, Mich.
- WILMOT, CARL H., associate (1931), *Carl H. Wilmot*  
2751 E. Jefferson, Detroit, Mich.
- WILSON, RALPH G., member (1932), *Ralph G. Wilson*  
Grand Haven, Mich.
- WOLFE, R. H., member (1922)  
1557 Union Guardian Bldg., Detroit, Mich.



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MICHIGAN (*Continued*)

- WYMAN, MILES L., member (1925), *Miles L. Wyman*  
1476 National Bank Bldg., Detroit, Mich.  
YOCKEY, MERLE A., member (1931), with *Lybrand, Ross Bros. & Montgomery*  
2912 Book Bldg., Detroit, Mich.  
ZACK, DAVID P., member (1936), *David P. Zack*  
1102 Guaranty Bldg., Detroit, Mich.

Minnesota

- ABRAMSON, TED, associate (1936), with *A. M. Calmenson*  
1212 Pioneer Bldg., St. Paul, Minn.  
ALTMAN, HARRY L., member (1921), partner, *H. L. Altman & Co.*  
Foshay Tower, Minneapolis, Minn.  
ANDERSON, JULIUS J., member (1909), partner, *Anderson, Kroeger & Co.*  
601 Metropolitan Bank Bldg., Minneapolis, Minn.  
ANDERSON, ROBERT CONRAD, associate (1931), with *Jarl W. Hanson*  
500 Lonsdale Bldg., Duluth, Minn.  
ANDERSON, RUDOLPH H., member (1930), partner, *Boulay, Anderson, Waldo & Co.*,  
1023 Northwestern Bank Bldg., Minneapolis, Minn.  
ASCHENBECK, ALBERT G., member (1931), *Albert G. Aschenbeck*  
760 Rand Tower, Minneapolis, Minn.  
AUSTIN, ALBERT BRYDON, member (1922), partner, *Austin, Coward & Co.*  
1110 Baker Bldg., Minneapolis, Minn.  
AVERY, WILLIAM D., member (1933), with *James S. Matteson & Co.*  
902 Fidelity Bldg., Duluth, Minn.  
BAKER, MERVYN BRUCE, member (1930), with *Peat, Marwick, Mitchell & Co.*  
1120 Northwestern Bank Bldg., Minneapolis, Minn.  
BAKER, VALDINE, member (1925), with *Farm Credit Administration*  
1124 New Post Office Bldg., St. Paul, Minn.  
BECHERT, WILLIAM C., member (1916), partner, *Touche, Niven & Co.*  
852 McKnight Bldg., Minneapolis, Minn.  
BOULAY, JOSEPH A., member (1924), partner, *Boulay, Anderson, Waldo & Co.*  
1023 Northwestern Bank Bldg., Minneapolis, Minn.  
BOWERS, NEWTON L., associate (1936), partner, *Halloway, Knutson and Bowers*,  
Metropolitan Bank Bldg., Minneapolis, Minn.  
BYERS, LEONARD J., member (1924), partner, *Shannon & Byers*  
1212 Pioneer Bldg., St. Paul, Minn.  
CALMENSEN, A. M., member (1928), *A. M. Calmenson*  
1212 Pioneer Bldg., St. Paul, Minn.  
CARLSON, ERNEST W., member (1927), partner, *Temple, Brissman & Co.*  
107 Kellogg Blvd., East, St. Paul, Minn.  
CASE, JOHN P., member (1925), partner, *Peat, Marwick, Mitchell & Co.*  
1120 Northwestern Bank Bldg., Minneapolis, Minn.  
CHRISTENSEN, ALBERT C., associate (1932), *Albert C. Christensen*  
718 Baker Bldg., Minneapolis, Minn.  
COWARD, STANLEY C., member (1922), partner, *Austin, Coward & Co.*  
1110 Baker Bldg., Minneapolis, Minn.  
DAVIDSON, GAYLORD S., associate (1926), partner, *J. K. Raglan & Co.*  
1908 Foshay Tower, Minneapolis, Minn.  
FATCHETT, WALTER GEORGE, member (1932), *Walter G. Fatchett*  
702 Pence Bldg., Minneapolis, Minn.  
FEDERMAN, RICHARD L., member (1935), with *Peat, Marwick, Mitchell & Co.*  
1120 Northwestern Bank Bldg., Minneapolis, Minn.  
FRAME, W. A., member (1913), partner, *Frame & Imus*  
632 McKnight Bldg., Minneapolis, Minn.  
GOLD, JACOB, associate (1935), *Jack Gold*  
Marshall, Minn.  
GROVER, ARDEN O., member (1924), partner, *Grover and Grover*  
311 Sellwood Bldg., Duluth, Minn.

*Geographical List of Members and Associates*

MINNESOTA (Continued)

- HANSON, JARL W., member (1927), *Jarl W. Hanson*  
500 Lonsdale Bldg., Duluth, Minn.
- HASLUND, ARTHUR E., associate (1927)  
25 Sidney Place, S. E., Minneapolis, Minn.
- HAUGE, ARTHUR W., member (1922), with *Haskins & Sells*  
929 Northwestern Bank Bldg., Minneapolis, Minn.
- HINES, LYLE W., member (1925), *Lyle W. Hines*  
E-616 First National Bank Bldg., St. Paul, Minn.
- HONIGMAN, KARL FRANK, associate (1935), partner, *Graving & Honigman*  
606 Lonsdale Bldg., Duluth, Minn.
- IMUS, ARCH A., member (1922), partner, *Frame & Imus*  
632 McKnight Bldg., Minneapolis, Minn.
- JANZ, ROY ARTHUR, member (1927), partner, *Janz & Field*  
240 Plymouth Bldg., Minneapolis, Minn.
- JONES, ROBERT C. B., member (1930), with *Peat, Marwick, Mitchell & Co.*  
1120 Northwestern Bank Bldg., Minneapolis, Minn.
- KNUTSON, ANDREW J., associate (1931), partner, *Halloway, Knutson & Bowers*  
409 Metropolitan Bank Bldg., Minneapolis, Minn.
- KROEGER, EMIL, member (1912), partner, *Anderson, Kroeger & Co.*  
601 Metropolitan Bank Bldg., Minneapolis, Minn.
- KVAASE, GUSTAV JOHN, member (1934), *Gustav John Kvaase*  
510 Essex Bldg., Minneapolis, Minn.
- LONEGREN, JOE L., member (1933), partner, *J. L. Lonegren & Co.*  
415 Phoenix Bldg., Minneapolis, Minn.
- LUDOLPH, GEORGE C., member (1933), partner, *Touche, Niven & Co.*  
852 McKnight Bldg., Minneapolis, Minn.
- MATTESON, HAROLD JAMES, member (1926), with *James S. Matteson & Co.*  
902 Fidelity Bldg., Duluth, Minn.
- MATTESON, JAMES S., member (1911), partner, *James S. Matteson & Co.*  
902 Fidelity Bldg., Duluth, Minn.
- MUNSON, CLIFFORD R., associate (1925), *Clifford R. Munson*  
1100 Pioneer Bldg., St. Paul, Minn.
- MURDOCK, ALFRED W., member (1934), with *Ernst & Ernst*  
E. 1312 First National Bank Bldg., St. Paul, Minn.
- NELSEN, EMIL M., member (1932)  
1124 New Post Office Bldg., St. Paul, Minn.
- NELSON, HAROLD E., associate (1937), assistant manager of finance department,  
*General Timber Service, Inc.*  
2091 W. First National Bank Bldg., St. Paul, Minn.
- PEARSON, EDWIN L., member (1928), *Edwin L. Pearson*  
510 Essex Bldg., Minneapolis, Minn.
- PEDRIZETTI, VIRGIL J., member (1937), partner, *Grover & Grover*  
311 Sellwood Bldg., Duluth, Minn.
- PEISCH, HERMAN C. J., member (1924), partner, *Herman C. J. Peisch*  
550 Baker Bldg., Minneapolis, Minn.
- PRESTON, CHARLES H., associate (1922), *Charles H. Preston & Company*  
606 Plymouth Bldg., Minneapolis, Minn.
- RAGLAN, JOHN K., associate (1922), partner, *J. K. Raglan & Co.*  
1908 Foshay Tower, Minneapolis, Minn.
- RAWN, LESTER D., associate (1937), internal revenue agent, *Bureau of Internal Revenue, United States Treasury*, 220 Federal Bldg., Duluth, Minn.
- REIGHARD, JOHN J., associate (1922), associate professor of accountancy, *University of Minnesota*, Minneapolis, Minn.
- RINGOLD, WILLIAM H., member (1935), with *Temple, Brissman & Co.*  
107 Kellogg Blvd., E., St. Paul, Minn.
- ROCK, HAROLD S., member (1937), *H. S. Rock & Co.*  
523 Metropolitan Bank Bldg., Minneapolis, Minn.
- ROE, CLARENCE E., member (1935), partner, *Strand & Roe*  
1010 Foshay Tower, Minneapolis, Minn.

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### MINNESOTA (Continued)

- ROTZEL, C. L., member (1914), partner, *Frame & Imus*  
632 McKnight Bldg., Minneapolis, Minn.
- SANDAHL, HAROLD EDWIN, member (1929), *Harold E. Sandahl*  
1403 Northwestern Bank Bldg., Minneapolis, Minn.
- SEVENICH, ROMAN R., associate (1925), comptroller, *Farm Credit Administration of St. Paul*, 346 Jackson St., St. Paul, Minn.
- SHANNON, THOMAS J., member (1922), partner, *Shannon and Byers*  
1212 Pioneer Bldg., St. Paul, Minn.
- STARK, THEODORE EUGENE, associate (1925), *Theodore Eugene Stark*  
715 New York Life Bldg., Minneapolis, Minn.
- STELBERG, EDWARD C., member (1935), comptroller, *DeLuxe Check Printers, Inc.*, 2531 University Ave., St. Paul, Minn.
- STOFFER, MAURICE W., member (1924), *Maurice W. Stoffer*  
483 Endicott Bldg., St. Paul, Minn.
- STRAND, OSCAR C., member (1923), partner, *Strand & Roe*  
1010 Foshay Tower, Minneapolis, Minn.
- STRUDWICK, JAMES W., member (1936), with *Ernst & Ernst*  
1204 First National Soo Line Bldg., Minneapolis, Minn.
- TEMPLE, HERBERT M., member (1905), partner, *Temple, Brisson & Co.*  
107 Kellogg Blvd., East, St. Paul, Minn.
- THOMPSON, WILLIAM RODNEY, member (1923), *William R. Thompson*  
709 Torrey Bldg., Duluth, Minn.
- THORSEN, HERBERT T., member (1933), associate, *Boulay, Anderson, Waldo & Co.*, 1023 Northwestern Bank Bldg., Minneapolis, Minn.
- UTLEY, HAROLD C., member (1934), with *Ernst & Ernst*  
1204 First National Soo Line Bldg., Minneapolis, Minn.
- WALDO, EARL A., member (1928), partner, *Boulay, Anderson, Waldo & Co.*  
1023 Northwestern Bank Bldg., Minneapolis, Minn.

### Mississippi

- BLOCK, FRANCIS J., member (1937), *F. J. Block*  
Laurel, Miss.
- BROWN, ROY C., associate (1924), partner, *T. J. Hargadon & Co.*  
617 Miazza-Woods Bldg., Meridian, Miss.
- CROOK, ROBERT HALL, member (1928), *Robert H. Crook*  
1007 Threefoot Bldg., Meridian, Miss.
- ELLIS, JOS. F., member (1926), *Jos. F. Ellis*  
420 McWilliams Bldg., Clarksdale, Miss.
- EVANS, ALPHONSE LAWRENCE, member (1931), *Alphonse Lawrence Evans*  
606 National Bank of Gulfport Bldg., Gulfport, Miss.
- HIRSBERG, B. H., associate (1937), with *Jos. F. Ellis*  
420 McWilliams Bldg., Clarksdale, Miss.
- LOTT, THOMAS EDISON, member (1928), *Thomas Edison Lott*  
Columbus National Bank Bldg., Columbus, Miss.
- MIAZZA, LOUIS A., member (1937), partner, *W. Q. Sharp & Co.*  
10 Jackson-State National Bank Bldg., Jackson, Miss.
- MILLER, BERTRAM, member (1933), partner, *W. Q. Sharp & Co.*  
10 Jackson-State National Bank Bldg., Jackson, Miss.
- MOORE, CHARLES J., member (1937), *Charles J. Moore*  
City Hall, Biloxi, Miss.
- MORGAN, MONROE, member (1935), partner, *Morgan & Ward*  
307 Rosenbaum Bldg., Meridian, Miss.
- POWELL, C. E., member (1934), partner, *Taylor, Powell & Wilson*  
Bright Bldg., Greenwood, Miss.
- QUIN, DICK D., member (1933), *Dick D. Quin*  
515 Lampton Bldg., Jackson, Miss.
- QUIN, THOMAS ERLE, member (1933), *T. E. Quin*  
Standard Life Bldg., Jackson, Miss.

## Geographical List of Members and Associates

### MISSISSIPPI (Continued)

- ROGERS, JOEL ACKER, member (1926), *Joel Acker Rogers*  
1703 Tower Bldg., P. O. Box 3581, W. Jackson Station, Jackson, Miss.
- SANFORD, ARTHUR E., member (1935), partner, *W. Q. Sharp & Co.*  
10 Jackson-State National Bank Bldg., Jackson, Miss.
- SHARP, WINFIELD QUIN, member (1923), partner, *W. Q. Sharp & Co.*  
10 Jackson-State National Bank Bldg., Jackson, Miss.
- TAYLOR, NELSON E., member (1924), partner, *Taylor, Powell & Wilson*  
Bright Bldg., Greenwood, Miss.
- WARD, THOMAS R., member (1937), partner, *Morgan & Ward*  
307 Rosenbaum Bldg., Meridian, Miss.
- WILLIAMS, L. A., member (1925), *L. A. Williams*  
P. O. Box 515, Greenwood, Miss.
- WINKLER, MARION MAYERS, member (1933), *M. M. Winkler*  
P. O. Box 655, Tupelo, Miss.

### Missouri

- ABEL, ORA ROLAND, associate (1937), chief accounting officer, *Katz Drug Co.*  
1130 Walnut St., Kansas City, Mo.
- ADAMS, CHAUNCEY B., member (1922), partner, *C. B. Adams & Co.*  
411 N. 7th St., St. Louis, Mo.
- ALBERS, URBAN J., member (1933), with *Peat, Marwick, Mitchell & Co.*  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- AUTEN, CLINTON R., member (1936), auditor, *Scott County Milling Co.*  
Sikeston, Mo.
- BACHOFER, JOHN B., member (1937), with *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- BAILEY, MILLER, member (1922), partner, *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- BAIRD, WILLIAM E., member (1916), partner, *Baird, Kurtz & Dobson*  
701 Fidelity Bank Bldg., Kansas City, Mo.
- BARNES, ARTHUR F., member (1923), president, *Manufacturers Bank & Trust*  
*Co.*, St. Louis, Mo.
- BARNES, PARRY, member (1924), partner, *Lunsford, Barnes & Company*  
1003 Insurance Exchange Bldg., Kansas City, Mo.
- BENNER, ALVIN J., member (1925), partner, *Benner, Mayors & Company*  
317 N. 11th St., St. Louis, Mo.
- BOKA, ALEXANDER J., member (1923), partner, *Boka & Eiswirth*  
802 Cotton Belt Bldg., St. Louis, Mo.
- BOWEN, ARTHUR H., associate (1937), with *Lunsford, Barnes & Company*  
1003 Insurance Exchange Bldg., Kansas City, Mo.
- BOYD, ERNEST, member (1913), partner, *Boyd, Cronk & Company*  
809 Ambassador Bldg., St. Louis, Mo.
- BOYE, ERIC C., member (1933), with *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- BRINING, RICHARD L., member (1936), *Kessler, Cartall & Co.*  
806 LaSalle Bldg., St. Louis, Mo.
- BRODIE, FRANCIS R., member (1936), partner, *Smith, Brodie & Hansen*  
1026 Dwight Bldg., Kansas City, Mo.
- BROWN, HERBERT PEARCE, member (1925), president, *Franklin Ice Cream*  
*Corp.*, 1217 Harrison St., Kansas City, Mo.
- BURGETT, VERNON B., member (1933), with *Price, Waterhouse & Co.*  
1320, 506 Olive St., St. Louis, Mo.
- BURMAN, THOMAS WILLIAM, member (1925), with *Lunsford, Barnes & Company*  
21 W. 10th St., Kansas City, Mo.
- BURNEY, CHARLES J., associate (1937), *Charles J. Burney*  
417 Finance Bldg., Kansas City, Mo.
- CHARLES, WILLIAM, member (1922), partner, *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.

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MISSOURI (Continued)

- COHEN, SIDNEY S., member (1925), *Sidney S. Cohen*  
911 Locust St., St. Louis, Mo.
- CRAIG, FREDERICK S., member (1923), *Frederick S. Craig*  
817 Commerce Trust Bldg., Kansas City, Mo.
- CRAWFORD, L. U., member (1910), with *Mattison and Davey*  
1323 Commerce Bldg., Kansas City, Mo.
- CROCKETT, JAMES D. M., member (1910), partner, *J. D. M. Crockett & Co.*  
912 National Fidelity Life Bldg., Kansas City, Mo.
- CRONK, EUGENE D., member (1937), partner, *Boyd, Cronk & Company*  
809 Ambassador Bldg., St. Louis, Mo.
- CUNEO, A. HENRY, member (1937), *A. Henry Cuneo*  
1220 Commerce Bldg., Kansas City, Mo.
- CUSACK, THOMAS JOHN, JR., member (1937), with *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- DELL, GEORGE E., member (1916), *George E. Dell & Company*  
R. A. Long Bldg., Kansas City, Mo.
- DERRICK, ALBERT C., member (1930), with *Peat, Marwick, Mitchell & Co.*  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- DICKINSON, JONATHAN O., member (1928), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- DOBSON, CLAIRE S., member (1924), partner, *Baird, Kurtz & Dobson*  
215 Joplin National Bank Bldg., Joplin, Mo.
- DUNCAN, EDWIN LEARNED, member (1928), with *Lunsford, Barnes & Company*  
21 W. 10th St., Kansas City, Mo.
- DYKES, H. ASHLIN, member (1927), with *Haskins & Sells*  
1120 Bank of Commerce Bldg., St. Louis, Mo.
- ELLIS, CLAUDE C., member (1936), *Claude C. Ellis*  
1219 Ambassador Bldg., St. Louis, Mo.
- ENGLISH, CHARLES ROBERT, member (1922), *Charles R. English & Co.*  
317 North Eleventh, St. Louis, Mo.
- FECHNER, HAROLD C., member (1928), with *Price, Waterhouse & Co.*  
1320, 506 Olive St., St. Louis, Mo.
- FIRESIDE, CARL K., member (1937), partner, *Louis Tiger & Co.*  
Federal Commerce Trust Bldg., St. Louis, Mo.
- FISCHER, JOSEPH H., associate (1920), *Joseph H. Fischer*  
221 Fullerton Bldg., St. Louis, Mo.
- FISCHER, OSCAR E., member (1925), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- FRASER, EDWARD, member (1906), *Edward Fraser & Co.*  
1028 Scarritt Bldg., Kansas City, Mo.
- GILLIAM, H. S., member (1916)  
6959 Pershing Ave., St. Louis, Mo.
- GREY, DAVID L., member (1903), partner, *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- HALLEY, RICHARD, member (1936), with *Price, Waterhouse & Co.*  
1320, 506 Olive St., St. Louis, Mo.
- HANSEN, TOM C., member (1925), partner, *Smith, Brodie & Hansen*  
1026 Dwight Bldg., Kansas City, Mo.
- HARGADON, THOMAS J., associate (1923), *T. J. Hargadon & Co.*  
410 American Trust Bldg., St. Louis, Mo.
- HAUSMAN, WILLIAM LYON, associate (1921), with *Barrow, Wade, Guthrie & Co.*  
1407 Boatmen's Bank Bldg., St. Louis, Mo.
- HEBRANK, ADOLPH WILLIAM, member (1929), with *Price, Waterhouse & Co.*  
1320, 506 Olive St., St. Louis, Mo.
- HECKMANN, WALTER O., member (1935), partner, *Heckmann & Company*  
1505 Arcade Bldg., St. Louis, Mo.
- HELM, HENRY C., member (1936), partner, *W. A. Helm & Co.*  
901 Ambassador Bldg., St. Louis, Mo.

*Geographical List of Members and Associates*

MISSOURI (Continued)

- HELM, WILLIAM ARTHUR, member (1925), *W. A. Helm & Co.*  
901 Ambassador Bldg., St. Louis, Mo.
- HENRY, HARRY W., member (1933), treasurer, *Graham Paper Company*  
1014 Spruce St., St. Louis, Mo.
- IZARD, HARRY C., member (1922), *Harry C. Izard & Co.*  
2176 Railway Exchange Bldg., St. Louis, Mo.
- JACKSON, GEO. P., member (1928), *Geo. P. Jackson & Co.*  
1402 Commerce Bldg., Kansas City, Mo.
- JOHN, LEROY, member (1935), with *Arthur Young & Co.*  
1010 Fairfax Bldg., Kansas City, Mo.
- JOHNSON, DAVID L., member (1935), with *Richard S. Wyler & Co.*  
1440 Dierks Bldg., Kansas City, Mo.
- JORDAN, J. RAYMOND, member (1928), with *Price, Waterhouse & Co.*  
1320, 506 Olive St., St. Louis, Mo.
- KALBFLEISH, EDWIN, member (1933), general auditor, *Anheuser-Busch, Inc.*  
721 Pestalozzi St., St. Louis, Mo.
- KELLER, GUS VINCENT, member (1927), partner, *Schuessler, Keller & Co.*  
711 Title Guaranty Bldg., St. Louis, Mo.
- KERR, PROCTER H., member (1932), partner, *Arthur Young & Co.*  
1010 Fairfax Bldg., Kansas City, Mo.
- KESSLER, E. G. H., member (1906), partner, *Kessler, Cartall & Co.*  
509 Olive St., St. Louis, Mo.
- KOLMAN, ROLAND H., member (1937), with *Touche, Niven & Co.*  
1136 Arcade Bldg., St. Louis, Mo.
- KRIEGSHAUSER, WALTER G., member (1934), *Walter G. Kriegshauser & Co.*  
822 Bank of Commerce Bldg., St. Louis, Mo.
- KURTZ, WADE, member (1919), partner, *Baird, Kurtz & Dobson*  
215 Joplin National Bank Bldg., Joplin, Mo.
- LANG, JOHN J., member (1919), *John J. Lang*  
801 LaSalle Bldg., St. Louis, Mo.
- LANGE, ALBERT W., associate (1923), with *S. D. Leidesdorf & Co.*  
208 N. Broadway, St. Louis, Mo.
- LARUE, WILLIAM G., member (1924), with *Haskins & Sells*  
614 Grand Avenue Temple Bldg., Kansas City, Mo.
- LENNERTSON, ROBERT ALLEN, member (1937)  
1307 Washington Ave., St. Louis, Mo.
- LITTLE, GEORGE P., member (1935), with *Baird, Kurtz & Dobson*  
215 Joplin National Bank Bldg., Joplin, Mo.
- LUNSFORD, HARRY E., member (1922), partner, *Lunsford, Barnes & Company*  
1003 Insurance Exchange Bldg., Kansas City, Mo.
- MALEVANCHIK, JEROME, member (1936), partner, *Gillies-Malevanchik and Company*, 1431 Paul Brown Bldg., St. Louis, Mo.
- MARE, ROBERT C., member (1930), partner, *Mare and Company*  
506 Olive St., St. Louis, Mo.
- MARTIN, E. C., member (1925), partner, *Seocat and Martin*  
616 Finance Bldg., Kansas City, Mo.
- MATTHEWS, T. B., associate (1927), with *First National Company*  
St. Louis, Mo.
- McMANUS, J. Y., member (1935), *J. Y. McManus*  
950 Dierks Bldg., Kansas City, Mo.
- McMANUS, JOHN A., JR., member (1936), with *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- McMORRIS, B. F., member (1923), *B. F. McMorris*  
6750 Chamberlain Ave., St. Louis, Mo.
- MEYER, LESLIE J., member (1933), partner, *C. B. Adams & Co.*  
411 N. 7th St., St. Louis, Mo.
- MILLER, JOHN MOORE, member (1928), partner, *Schwartz, Miller & Company*  
The Tootle Bldg., St. Joseph, Mo.

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MISSOURI (Continued)

- MONTGOMERY, CLINTON H., member (1924), *Clinton H. Montgomery & Co.*  
1210 Waldheim Bldg., Kansas City, Mo.
- MUREN, LEE J., member (1926), partner, *Muren & Company*  
1470 Arcade Bldg., St. Louis, Mo.
- NEUMAYER, J. M., member (1925), partner, *Haskins & Sells*  
Bank of Commerce Bldg., St. Louis, Mo.
- NOLL, WILLIAM A., member (1926), *Wm. A. Noll*  
820 New York Life Bldg., Kansas City, Mo.
- NOONAN, DANIEL A., JR., member (1936), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- O'CONNELL, J. H., member (1916), partner, *Haskins & Sells*  
1120 Bank of Commerce Bldg., St. Louis, Mo.
- PESMEN, WILLIAM, member (1929), *William Pesmen*  
1210 Commerce Bldg., Kansas City, Mo.
- PFLUG, J. FRANK, member (1924), partner, *Haskins & Sells*  
614 Grand Avenue Temple, Kansas City, Mo.
- PICETTI, CHARLES, member (1936), with *Arthur Young & Co.*  
1010 Fairfax Bldg., Kansas City, Mo.
- POHLMAYER, WALTER S., member (1933), with *Peat, Marwick, Mitchell & Co.*  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- PORTER, ULWIN D., associate (1935), with *Price, Waterhouse & Co.*  
1320, 506 Olive St., St. Louis, Mo.
- POWELL, EDWARD JOHN, member (1924), *Edward J. Powell*  
601 Central Exchange Bldg., Kansas City, Mo.
- RABENAU, JOHN, JR., member (1936), partner, *Rabenu & Slais*  
903 Paul Brown Bldg., St. Louis, Mo.
- RADER, JOHN W., member (1935), partner, *Mattison and Davey*  
1323 Commerce Trust Bldg., Kansas City, Mo.
- REED, HAROLD H., member (1933), with *Peat, Marwick, Mitchell & Co.*  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- RISK, RICHARD T., member (1934), auditor, *Laclede Christy Clay Products Company*, Ambassador Bldg., St. Louis, Mo.
- RIVES, HAROLD, member (1936), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- ROSS, ELMER W., member (1933), with *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- SAXER, AUGUST J., member (1916), *August J. Saxer*  
801 LaSalle Bldg., St. Louis, Mo.
- SCHETTLER, ALWIN H., member (1928), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- SCHLOSSSTEIN, FRED A., member (1931), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- SCHOENFELDT, MARTIN K., member (1936), with *Haskins & Sells*  
614 Grand Avenue Temple, Kansas City, Mo.
- SCHUSTER, GEORGE A. R., member (1929), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- SCHWARTZ, FRANK P., member (1925), partner, *Schwartz, Miller & Company*  
Tootle Bldg., St. Joseph, Mo.
- SCOTT, WALTER F., member (1921), with *Barrow, Wade, Guthrie & Co.*  
1407 Boatmen's Bank Bldg., St. Louis, Mo.
- SHEEHAN, DANIEL M., member (1933), comptroller, *Monsanto Chemical Company*, 1700 S. 2nd St., St. Louis, Mo.
- SINCLAIR, WINFRED WILLIAM, member (1936), with *Lunsford, Barnes & Company*, 1003 Insurance Exchange Bldg., Kansas City, Mo.
- SLAIS, W. J., member (1936), partner, *Rabenu & Slais*  
903 Paul Brown Bldg., St. Louis, Mo.
- SMITH, ALEXANDER J., member (1933), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.

## Geographical List of Members and Associates

### MISSOURI (Continued)

- SMITH, ARTHUR C., member (1928), *Arthur C. Smith & Company*  
1735 Boatmen's Bank Bldg., St. Louis, Mo.
- SMITH, FREDERICK H., member (1936), partner, *Smith, Brodie & Hansen*  
1026 Dwight Bldg., Kansas City, Mo.
- SMITH, REGINALD W., member (1933), with *Peat, Marwick, Mitchell & Co.*  
1325 Commerce Bldg., Kansas City, Mo.
- SNIDER, JOHN W., member (1924), partner, *Cornell & Company*  
1007 Arcade Bldg., St. Louis, Mo.
- STANLEY, HUBERT A., member (1923), partner, *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- STANZE, MILTON MCKINLEY, associate (1928), with *Price, Waterhouse & Co.*  
1320, 506 Olive St., St. Louis, Mo.
- STAUFFER, JOHN G., member (1935), with *Lunsford, Barnes & Company*  
21 W. 10th St., Kansas City, Mo.
- STONE, JEFF K., member (1913), *Jeff K. Stone & Company*  
612 Chemical Bldg., St. Louis, Mo.
- STOVER, HARRY L., member (1936), with *Arthur Andersen & Co.*  
1305 Commerce Bldg., Kansas City, Mo.
- SWAIN, WILLIAM J., member (1933), *W. J. Swain*  
608 Midland Bldg., Kansas City, Mo.
- SWANTEE, PAUL F., member (1933), with *Arthur Andersen & Co.*  
1305 Commerce Bldg., Kansas City, Mo.
- TEEL, FRANCIS E., associate (1935), *Francis E. Teel and Company*  
Finance Bldg., Kansas City, Mo.
- THOMPSON, JAMES C., associate (1935), *James C. Thompson*  
Security Bldg., St. Louis, Mo.
- THORNTON, CLARKE WAYNE, associate (1937), treasurer, *Schulze Baking Co.*  
118 W. 47th St., Kansas City, Mo.
- TIGER, LOUIS, member (1927), *Louis Tiger & Co.*  
Federal Commerce Trust Bldg., St. Louis, Mo.
- TRACY, L. W., member (1930), with *Touche, Niven & Co.*  
610 Boatmen's Bank Bldg., St. Louis, Mo.
- WAGNER, EDWIN H., member (1922), partner, *Touche, Niven & Co.*  
1136 Arcade Bldg., St. Louis, Mo.
- WARNER, ROBERT S., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
411 N. 7th St., St. Louis, Mo.
- WATSON, JOHN W., associate (1921), with *Shell Petroleum Corp.*  
Shell Bldg., St. Louis, Mo.
- WEAVER, F. M., member (1916), partner, *Lawrence Scudder & Co.*  
306 Victor Bldg., Kansas City, Mo.
- WHITE, OTTO J., member (1936), with *Price, Waterhouse & Co.*  
506 Olive St., St. Louis, Mo.
- WIELAND, VICTOR F., member (1933), with *Price, Waterhouse & Co.*  
1320, 506 Olive St., St. Louis, Mo.
- WOOLING, J. SPENCER, member (1921), *J. Spencer Wooling*  
923 Security Bldg., St. Louis, Mo.
- WOODS, ARTHUR C., member (1921), partner, *Peat, Marwick, Mitchell & Co.*  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- WRIGHT, FRANCIS A., member (1905), *Francis A. Wright & Company*  
515 City Bank Bldg., Kansas City, Mo.
- WYLER, RICHARD S., member (1922), *Richard S. Wyler & Co.*  
1440 Dierks Bldg., Kansas City, Mo.

### Montana

- CALLAN, JOSEPH P., member (1922), partner, *J. P. Callan & Company*  
First National Bank Bldg., Butte, Mont.
- DRAPES, ALEXANDER P., member (1936), with *Douglas Wilson, Ferris & Co.*  
419 Strain Bldg., Great Falls, Mont.



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### MONTANA (Continued)

- DUVALL, GEORGE F., member (1932), partner, *Douglas Wilson, Ferris & Co.*  
409 Montana Bldg., Missoula, Mont.
- FERRIS, THOMAS C., member (1934), partner, *Douglas Wilson, Ferris & Co.*  
419 Strain Bldg., Great Falls, Mont.
- FINLAY, WILLIAM B., member (1913), *Wm. B. Finlay*  
705 First National Bank Bldg., Great Falls, Mont.
- GALUSHA, HUGH D., member (1934), *Hugh D. Galusha*  
P. O. Box 1699, Helena, Mont.
- GERHARZ, ANTON, member (1934), *Anton Gerharz*  
Securities Bldg., Billings, Mont.
- GODFREY, HAROLD BRACIER, member (1935), *Harold B. Godfrey*  
224 Securities Bldg., Billings, Mont.
- JOHNSON, FRANK A., member (1937), *Frank A. Johnson*  
420 Power Block, Helena, Mont.
- LOGAN, WILLIAM A., associate (1922), internal revenue agent, *Bureau of Internal Revenue, Treasury Department*, Helena, Mont.
- MANGAM, W. D., member (1925)  
Butte, Mont.
- MATHIESON, EDWIN, member (1934), *Edwin Mathieson*  
611 First National Bank Bldg., Great Falls, Mont.
- MURRAY, ERNEST E., member (1916), *Ernest E. Murray*  
Northern Hotel Bldg., Billings, Mont.
- RICE, J. LEE, member (1914)  
Phillipsburg, Mont.
- ROWLAND, ALFRED J., member (1922), partner, *Rowland, Thomas & Co.*  
Masonic Temple, Miles City, Mont.
- SANFORD, EMMETT REID, member (1937), professor of business administration,  
*University of Montana*, Missoula, Mont.
- THOMAS, ROSCOE L., member (1915), partner, *Rowland, Thomas & Co.*  
424 Hennessy Bldg., Butte, Mont.
- WALDEN, C. HOWARD, associate (1934), *C. Howard Walden*  
Securities Bldg., Helena, Mont.
- WILSON, DOUGLAS N., member (1922), partner, *Douglas Wilson, Ferris & Co.*  
419 Strain Bldg., Great Falls, Mont.

### Nebraska

- BEGLEY, JOHN P., associate (1928), professor of accounting and finance, *Creighton University*, Omaha, Nebr.
- BUCKLEY, LESTER M., member (1926), *Lester M. Buckley*  
525 Stuart Bldg., Lincoln, Nebr.
- FULK, ELLSWORTH L., member (1926), *Ellsworth L. Fulk*  
1223 Sharp Bldg., Lincoln, Nebr.
- GREENFIELD, GEORGE L., associate (1923), partner, *McConnell & Greenfield*  
511 Barker Bldg., Omaha, Nebr.
- GRIFFIS, T. A., member (1936), treasurer, *Lyman-Rickey Sand & Gravel Corporation*, 1119 Omaha National Bank Bldg., Omaha, Nebr.
- HIGH, JOHN W., member (1930), *John W. High*  
1045 Omaha National Bank Bldg., Omaha, Nebr.
- IRWIN, WILBUR R., member (1936), *Wilbur R. Irwin*  
230 Insurance Bldg., Omaha, Nebr.
- JUDD, HARRY E., member (1936), partner, *Moeller, McPherren & Judd*  
1124 Omaha National Bank Bldg., Omaha, Nebr.
- LOUCKS, ELTON C., member (1928), partner, *John W. Gilchrist Co.*  
837 Omaha National Bank Bldg., Omaha, Nebr.
- MARTIN, OSCAR R., member (1930), partner, *Martin & Cole*  
515 First National Bank Bldg., Lincoln, Nebr.
- MILLER, JOHN EDMUNDS, member (1936), with *Lester M. Buckley*  
525 Stuart Bldg., Lincoln, Nebr.

## Geographical List of Members and Associates

### NEBRASKA (Continued)

- MOELLER, HENRY C., member (1922), partner, *Moeller, McPherran & Judd*  
1124 Omaha National Bank Bldg., Omaha, Nebr.  
VANBOSKIRK, ROBERT H., member (1937), partner, *VanBoskirk-Remington & Associates*, 401 Bankers Life Bldg., Lincoln, Nebr.  
WALKER, RAYMOND HOBSON, member (1926), *Raymond H. Walker*  
1221 Sharp Bldg., Lincoln, Nebr.  
WIGGINS, HORACE S., member (1909), *Horace S. Wiggins*  
3445 Que St., Lincoln, Nebr.

### Nevada

- EDLER, GEORGE K., member (1922), partner, *Edler & Semenza*  
209 Title Insurance Bldg., Reno, Nev.  
SEMENZA, LAWRENCE JOHN, member (1935), partner, *Edler & Semenza*  
209 Title Insurance Bldg., Reno, Nev.

### New Hampshire

- BENNETT, PERCY HENRY, member (1937), partner, *Haskell and Bennett*  
922 Elm St., Manchester, N. H.  
BRUCE, ROBERT M., member (1935), *Robert M. Bruce*  
New Hampshire National Bank Bldg., Portsmouth, N. H.  
DRAYTON, CLARENCE I., member (1925), *Clarence I. Drayton*  
1015 Elm St., Manchester, N. H.  
DRAYTON, CLARENCE I., JR., member (1937), *Clarence I. Drayton*  
1015 Elm St., Manchester, N. H.  
EDGERTON, HALSEY C., member (1925), treasurer, *Dartmouth College*  
Hanover, N. H.  
HART, J. BEN, member (1922), *J. Ben Hart*  
812 Amoskeag Bank Bldg., Manchester, N. H.  
HASKELL, HIRAM B., member (1925), partner, *Haskell and Bennett*  
922 Elm St., Manchester, N. H.  
JOHNSON, ARTHUR W., member (1937), *Arthur W. Johnson*  
Durham, N. H.  
MERRILL, HERBERT C., member (1915), proprietor, *Hotel Lookoff*  
Sugar Hill, N. H.  
PEISCH, ARCHIE M., member (1926), partner, *Archie M. Peisch & Co.*  
Hanover, N. H.  
SPECTOR, LOUIS, member (1935), with *J. Ben Hart*  
875 Elm St., Manchester, N. H.  
WRIGHT, CLARENCE HERMAN, member (1924), *Clarence H. Wright*  
62 Main St., Nashua, N. H.

### New Jersey

- ABRAMSON, HENRY, member (1935), *Henry Abramson*  
715 Broadway, Bayonne, N. J.  
ACKERSON, WILLIAM F., member (1924), *William F. Ackerson & Co.*  
670 Bergen St., Newark, N. J.  
ANGELSON, ANDREW C., member (1930), partner, *Angelson, Sinner & Co.*  
12 Beaver St., Newark, N. J.  
APPLE, CASPER B., associate (1936), with *Haskins & Sells*  
1325 National Newark Bldg., Newark, N. J.  
BAIL, HAMILTON VAUGHAN, associate (1924), assistant treasurer-secretary, *Pacific Eastern Corp.*, 1 Exchange Place, Jersey City, N. J.  
BAINES, A. GEO. L., associate (1923), *A. Geo. L. Baines*  
210 Main St., Hackensack, N. J.  
BAKER, GEORGE, member (1924), partner, *Puder & Puder*  
60 Park Pl., Newark, N. J.

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**NEW JERSEY (Continued)**

- BANKS, FREDERICK, member (1936), *Frederick Banks*  
335 Broad St. Bank Bldg., Trenton, N. J.
- BATEMAN, BENJAMIN, member (1927), *Benjamin Bateman*  
60 Park Pl., Newark, N. J.
- BECKER, LOUIS F., member (1936), assistant treasurer, *Julius Forstmann & Co., Inc.*, Passaic, N. J.
- BECKRECK, VICTOR, member (1934), partner, *Wm. M. Beckelman & Co.*  
17 Academy St., Newark, N. J.
- BENDET, SAMUEL I., member (1934), *Samuel I. Bendet*  
24 Commerce St., Newark, N. J.
- BESORE, DOUGLASS DEIHL, associate (1929), partner, *Besore & Wright*  
1421 Atlantic Ave., Atlantic City, N. J.
- BESSER, HYMAN, member (1929), partner, *Besser & Company*  
11 Commerce St., Newark, N. J.
- BLUMENSCHINE, ARTHUR E., member (1930), *Arthur E. Blumenschine*  
725, 24 Commerce St., Newark, N. J.
- BOWMAN, EDMUND D., associate (1937), auditor, *Municipal Finance Commission*, State House, Trenton, N. J.
- BRAINEN, A. LOUIS, member (1937), partner, *Brainen and Fierstien*  
694 Main Ave., Passaic, N. J.
- BRAVERMAN, HARRY, member (1916), partner, *H. Braverman & Co.*  
1060 Broad St., Newark, N. J.
- BROCKELBANK, GUY H., associate (1922), partner, *Brockelbank & Brockelbank*  
605 Broad St., Newark, N. J.
- BURKHARTT, CHARLES, member (1936), with *Puder & Puder*  
60 Park Pl., Newark, N. J.
- CHIANESE, ANTHONY, member (1937), partner, *Chianese & Chianese*  
28 W. State St., Trenton, N. J.
- CHIANESE, C. THOMAS, member (1936), partner, *Chianese & Chianese*  
28 W. State St., Trenton, N. J.
- CLAPHAM, ARTHUR R., associate (1927), vice-president, *Johnson & Johnson*  
New Brunswick, N. J.
- COHN, JULIUS H., member (1935), partner, *J. H. Cohn & Company*  
972 Broad St., Newark, N. J.
- COHN, SAMUEL R., member (1931), *Samuel R. Cohn & Co.*  
744 Broad St., Newark, N. J.
- COMPTON, WILLIAM H., member (1924), partner, *Wm. H. Compton & Co.*  
415 Broad Street Bank Bldg., Trenton, N. J.
- CONLIN, JOHN A., member (1936), *John A. Conlin*  
Federal Trust Bldg., Newark, N. J.
- CONNOLLY, WILLIAM F., associate (1935)  
64 Van Houten Pl., Belleville, N. J.
- COREY, THEODORE, associate (1937), *Theodore Corey*  
786 Broad St., Newark, N. J.
- CRANE, THEODORE A., member (1924), *Theodore A. Crane*  
1 Claremont Drive, Maplewood, N. J.
- DENNETT, C. IRVING, member (1933), *C. Irving Dennett*  
712 Fabian Bldg., Paterson, N. J.
- DRAGONETTE, DANIEL N., member (1936), secretary, *Globe Management Co.*  
30 Branford Pl., Newark, N. J.
- EBY, A. JAMES, associate (1924), *A. J. Eby*  
132 Hoffman Ave., Trenton, N. J.
- EHRENGART, CARL, member (1925), with *Onyx Oil & Chemical Co.*  
15 Exchange Pl., Jersey City, N. J.
- EMIN, MICHAEL G., associate (1936), accountant, *Department of Comptroller of the Treasury, State of New Jersey*, Trenton, N. J.
- EPPSTON, HAROLD A., member (1922), *Harold A. Eppston*  
972 Broad St., Newark, N. J.

## Geographical List of Members and Associates

### NEW JERSEY (Continued)

- FARRAR, JOHN A., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
744 Broad St., Newark, N. J.
- FLINK, JULIUS E., member (1925), *Julius E. Flink & Co.*  
1172 Raymond Blvd., Newark, N. J.
- FORSTER, GEORGE FREDERICK, member (1922)  
43 Dwight Pl., Englewood, N. J.
- FORTUNE, JAMES H., member (1920), comptroller, *4-One Box Machine Makers*  
Rockaway, N. J.
- FRANKEL, LEOPOLD, associate (1928), *Leopold Frankel*  
262 Main St., Paterson, N. J.
- FROMMELT, ANDREW C., member (1926), *Andrew C. Frommelt*  
115 Market St., Paterson, N. J.
- GARB, BENJAMIN H., member (1936), *Benjamin H. Garb*  
Broad Street Bank Bldg., Trenton, N. J.
- GOLDSTEIN, CHARLES, member (1936), *Charles Goldstein*  
216 Smith St., Perth Amboy, N. J.
- GULLIVER, ROBERT H., member (1930), *Robert H. Gulliver & Co.*  
Broad Street Bank Bldg., Trenton, N. J.
- HADDEN, HENRY DUFFUS, member (1925)  
38 Erwin Park Rd., Montclair, N. J.
- HAGREN, HERMAN T., associate (1936), with *Haskins & Sells*  
National Newark Bldg., Newark, N. J.
- HART, CLYDE F., associate (1927), *Clyde F. Hart and Associates*  
605 Broad St., Newark, N. J.
- HARTZ, RICHARD A., associate (1922), *Richard A. Hartz*  
343 Richmond Ave., South Orange, N. J.
- HASTINGS, JAMES J., member (1920), partner, *James J. Hastings & Co.*  
24 Commerce St., Newark, N. J.
- HAUSER, ANDREW M., member (1914), partner, *Stagg, Mather & Hough*  
790 Broad St., Newark, N. J.
- HILLBRANT, WILLIAM P., member (1927)  
247 Westfield Ave., Elizabeth, N. J.
- HOENIG, MORRIS J., member (1916), partner, *Hoenic & Hoenic*  
31 Clinton St., Newark, N. J.
- HUGHES, CHARLES L., member (1916), partner, *Hughes, Farrell & Compton*  
120 Garrison Ave., Jersey City, N. J.
- HUTCHINSON, HAROLD GIBBS, member (1925), *Harold Gibbs Hutchinson*  
39 Park Pl., Englewood, N. J.
- ISSERMAN, LEOPOLD, member (1926), *Leopold Isserman*  
Chamber of Commerce Bldg., Newark, N. J.
- JOHNS, RALPH S., member (1933), with *Haskins & Sells*  
1505 National Newark Bldg., Newark, N. J.
- KENNA, EUGENE FRANCIS, member (1937), *Eugene F. Kenna*  
45 E. Milton Ave., Rahway, N. J.
- KENYON, MAX A., member (1933), with *Colgate-Palmolive-Peet Co.*  
105 Hudson St., Jersey City, N. J.
- KLEIN, SAMUEL, associate (1924), *Samuel Klein & Co.*  
60 Park Pl., Newark, N. J.
- KRAMER, CHARLES, member (1926), *Charles Kramer*  
State Capitol Bldg., Union City, N. J.
- KROHN, THEODORE, member (1920), *Theodore Krohn & Co.*  
9 Clinton St., Newark, N. J.
- LANG, HENRY C., member (1923), *Henry C. Lang*  
449 Mountainview Ave., Orange, N. J.
- LEACH, FREDERIC R., associate (1924), *Frederic R. Leach*  
116 Lorraine Ave., Upper Montclair, N. J.
- LENK, MAXIMILIAN C., associate (1932)  
507 Palisade Ave., Jersey City, N. J.

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NEW JERSEY (Continued)

- LEOPOLD, SAMUEL, member (1925), partner, *Samuel Leopold & Co.*  
143 E. State St., Trenton, N. J.
- LIENHARD, GUSTAV O., JR., member (1936), assistant treasurer, *Chicopee Manufacturing Corporation*, New Brunswick, N. J.
- LIPMAN, NATHAN, member (1934), *Nathan Lipman*  
280 Hobart St., Perth Amboy, N. J.
- MARGULIES, WILLIAM, associate (1933), *William Margulies*  
11 Commerce St., Newark, N. J.
- MEAD, FREDERICK L., member (1924), partner, *Frederick L. Mead & Son*  
523 Cooper St., Camden, N. J.
- MILLER, JOHN, member (1912), *John Miller*  
125 Broad St., Elizabeth, N. J.
- MILLS, GAIL A., associate (1936), bursar, *Princeton University*  
Princeton, N. J.
- MORTENSON, GUSTAVE O., member (1923), partner, *Puder & Puder*  
60 Park Pl., Newark, N. J.
- MOULL, JOHN, member (1914), *John Moull*  
36 Hill St., Bloomfield, N. J.
- NUSSBAUM, WILLIAM H., member (1936), *William H. Nussbaum*  
423 Hackensack St., Carlstadt, N. J.
- ORENGE, EDWARD, member (1923), *Edward Orenge & Co.*  
Hudson Trust Bldg., Hoboken, N. J.
- POMERANTZ, MORRIS, member (1937), partner, *Zeitlin, Pomerantz & Co.*  
786 Broad St., Newark, N. J.
- PORTNER, MORRIS, member (1936), *Morris Portner*  
12 Broad St., Red Bank, N. J.
- PROCTER, PERCY LIONEL, member (1937), *P. L. Procter*  
500 Frelinghuysen Ave., Newark, N. J.
- PROUTY, NELSON HINDLEY, associate (1922)  
410 Sewall Ave., Asbury Park, N. J.
- PUDER, ABRAHAM H., member (1924), partner, *Puder & Puder*  
60 Park Pl., Newark, N. J.
- PUDER, HENRY S., member (1922), partner, *Puder & Puder*  
60 Park Pl., Newark, N. J.
- QUEENAN, JOHN W., member (1936), with *Haskins & Sells*  
National Newark Bldg., Newark, N. J.
- QUIGLEY, JOHN J., member (1936), *John J. Quigley*  
207 Market St., Newark, N. J.
- REA, FRANK, member (1930), *Frank Rea*  
64 Hamilton St., Paterson, N. J.
- ROESER, HENRY, JR., member (1930), *Henry Roeser, Jr.*  
314 Title & Trust Bldg., Ocean City, N. J.
- ROSANE, CLARENCE B. E., member (1920), treasurer, *The Calco Chemical Co., Inc.*, P. O. Box G, Bound Brook, N. J.
- ROSENTHAL, ARNOLD B., member (1930), *Arnold B. Rosenthal*  
5 Elm Row, New Brunswick, N. J.
- ROSS, HAMILTON M., member (1915), *Hamilton M. Ross*  
743 Main Ave., Passaic, N. J.
- ROUNDY, ORIN OTIS, member (1936), partner, *Roundy & Gulick*  
Raymond-Commerce Bldg., Newark, N. J.
- SALVESEN, EDGAR C., member (1913), *Edgar C. Salvesen*  
Berkeley Heights, N. J.
- SCHAEFER, WILLIAM B., associate (1922), *William B. Schaefer*  
Voorhis Ave., River Edge, N. J.
- SCHOTZ, LOUIS E., associate (1924), partner, *Lyons Audit Company*  
Fabian Bldg., Paterson, N. J.
- SCHUMACHER, ADOLPH FERDINAND, member (1924), *Adolph F. Schumacher*  
First National Bank Bldg., Paterson, N. J.

## Geographical List of Members and Associates

### NEW JERSEY (Continued)

- SCHWAB, W. WILLARD, associate (1928), partner, *Allen M. K. Stephens & Co.*  
802 Trenton Trust Bldg., Trenton, N. J.
- SHENTON, WILLIAM A., member (1919), partner, *Bright & Shenton*  
15 Exchange Pl., Jersey City, N. J.
- SHORS, WILLIAM F., member (1932), professor of accounting, *Rider College of  
Business Administration*, Trenton, N. J.
- SIMIONESCU, MAX A., member (1933), *Max A. Simionescu*  
352 Cedar Lane, Teaneck, N. J.
- SIMONE, EDWARD, member (1933), with *Peat, Marwick, Mitchell & Co.*  
24 Commerce St., Newark, N. J.
- SINNER, KURT M., associate (1927), partner, *Angelson, Sinner & Co.*  
12 Beaver St., Newark, N. J.
- SMITH, AARON, member (1929), *Aaron Smith*  
208 Schwehm Bldg., Atlantic City, N. J.
- STEPHENS, ALLEN M. K., associate (1926), partner, *Allen M. K. Stephens & Co.*  
802 Trenton Trust Bldg., Trenton, N. J.
- STEVENS, ELMER O., member (1914), *Elmer O. Stevens*  
527 Bangs Ave., Asbury Park, N. J.
- SUROSKY, WILLIAM, member (1923), partner, *Surosky, Marcus & Co.*  
126 Market St., Paterson, N. J.
- TEUNON, JAMES STANLEY, member (1922), partner, *J. S. Teunon & Co.*  
Broad Street Bank Bldg., Trenton, N. J.
- THIEBERG, JOSEPH, member (1935), partner, *Ashton & Thieberg*  
64 Hamilton St., Paterson, N. J.
- THOBURN, FRANK, associate (1932), with *Allen M. K. Stephens & Company*  
802 Trenton Trust Bldg., Trenton, N. J.
- THOMPSON, PHILIP E. M., member (1930), partner, *Vollmer & Thompson*  
3108 Atlantic Ave., Atlantic City, N. J.
- THOMPSON, WILLIAM H., JR., member (1937), *William H. Thompson, Jr.*  
1152 E. Jersey St., Elizabeth, N. J.
- THORNTON, FRANK W., member (1912)  
Box 141, Denville, N. J.
- WHITE, JOHN J., member (1930), partner, *James F. Welch and Company*  
129 Market St., Paterson, N. J.
- WHYTE, NELSON L., associate (1929), with *James J. Hastings & Company*  
24 Commerce St., Newark, N. J.
- WIEDA, ARTHUR H., member (1937), *Arthur H. Wieda*  
210 Market St., Paterson, N. J.
- WILEY, ALBERT J., member (1930), partner, *James F. Welch & Company*  
129 Market St., Paterson, N. J.
- WRIGHT, CARL W., member (1919), *Carl W. Wright & Co.*  
210 Main St., Hackensack, N. J.
- YOUNG, DANIEL A., associate (1917)  
176 Ridgewood Ave., Glen Ridge, N. J.
- ZEITLIN, JACOB H., member (1937), partner, *Zeitlin, Pomerantz & Co.*  
786 Broad St., Newark, N. J.
- ZUKSWERT, CLYDE A., associate (1937), *Clyde A. Zukswert*  
Federal Trust Bldg., Newark, N. J.

### New Mexico

- FEASEL, FRED, member (1929), partner, *Fred Feasel & Company*  
First National Bank Bldg., Albuquerque, N. M.
- FLETCHER, LON M., member (1934), *Lon M. Fletcher*  
18 McNabb Bldg., Albuquerque, N. M.
- HAMMOND, W. E., member (1933), partner, *Linder, Burk & Stephenson*  
816 First National Bank Bldg., Albuquerque, N. M.
- HORTON, RODNEY B., member (1922), partner, *Horton and Bixler*  
305 Sunshine Bldg., Albuquerque, N. M.

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### NEW MEXICO (Continued)

- LINDER, CHARLES LESTER, member (1932), partner, *Linder, Burk and Stephenson*, 816 First National Bank Bldg., Albuquerque, N. M.  
MURRAY, JESSE B., associate (1935), *Jesse B. Murray*  
203 Short Bldg., Carlsbad, N. M.  
REYNOLDS, ERNEST D., member (1932), *Ernest D. Reynolds*  
Box 58, International State Bank Bldg., Raton, N. M.  
SHUGART, RALPH A., member (1932), *Ralph A. Shugart*  
P. O. Box 426, Artesia, N. M.  
STEPHENSON, J. BRYAN, member (1930), partner, *Linder, Burk & Stephenson*  
816 First National Bank Bldg., Albuquerque, N. M.

### New York

- AARONSON, ROBERT B., member (1935), *Robert B. Aaronson*  
150 Broadway, New York, N. Y.  
ABAGNALE, ROY M., member (1936), partner, *L. B. Blum & Co.*  
705 Bowery Savings Bank Bldg., New York, N. Y.  
ACHER, WALTER H., member (1923)  
7 E. 44th St., New York, N. Y.  
ACKERMAN, HERBERT STEWART, member (1922), *Herbert S. Ackerman*  
41 Park Row, New York, N. Y.  
ADAMS, JAMES R., member (1924), partner, *Adams & Becker*  
110 E. 42nd St., New York, N. Y.  
ADDISON, JAMES, member (1917), comptroller, *Brooklyn-Manhattan Transit System*, 385 Flatbush Ave., Ext., Brooklyn, N. Y.  
AITKIN, HENRY, JR., member (1926), *Henry Aitkin, Jr.*  
12 John St., New York, N. Y.  
ALDRICH, LAURENCE WELD, member (1937), with *Hurdman and Cranstoun*  
31 Mamaroneck Ave., White Plains, N. Y.  
ALLEN, JAMES G., associate (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.  
ALLEN, JOHN H., associate (1937), vice-president & treasurer, *Duween Bros., Inc.*  
720 Fifth Ave., New York, N. Y.  
ALLEN, LEWIS H., member (1920), partner, *Allen, Abt and Company*  
Genesee Bldg., Buffalo, N. Y.  
ALLEN, ROBERT T., associate (1933), with *Patterson & Ridgway*  
74 Trinity Place, New York, N. Y.  
ALTHER, PHILIP F., member (1922), partner, *Alexander Aderer and Company*  
225 Fifth Ave., New York, N. Y.  
AMBLER, ARTHUR W., member (1927), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.  
AMSLER, WILLIAM E., associate (1937), auditor, *Radio Corporation of America*  
30 Rockefeller Plaza, New York, N. Y.  
AMSTER, HENRY, member (1937), *Henry Amster*  
70 Pine St., New York, N. Y.  
ANDERSECK, PHILIP H., member (1925), *Philip H. Anderseck*  
259 Broadway, New York, N. Y.  
ANDERSON, CHARLES S., associate (1931), with *Horwath & Horwath*  
551 Fifth Ave., New York, N. Y.  
ANDERSON, DAVID JACKSON, member (1925), with *Western Electric Co., Inc.*  
195 Broadway, New York, N. Y.  
ANDERSON, HARRY DAVID, member (1924), with *Scovell, Wellington & Co.*  
224 Harrison St., Syracuse, N. Y.  
ANDERSON, JAMES, member (1935), partner, *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.  
ANDERSON, PAUL M., member (1937), comptroller, *Agfa Ansco Corp.*  
29 Charles St., Binghamton, N. Y.  
ANDREWS, T. HARLOW, member (1926)  
390 Winona Blvd., Rochester, N. Y.

## Geographical List of Members and Associates

### NEW YORK (Continued)

- ANKERS, RAYMOND G., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- ARONOWITZ, SAMUEL, member (1937), *Samuel Aronowitz*  
1440 Broadway, New York, N. Y.
- ARTHUR, DONALD, member (1909), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- ASHDOWN, EDWARD A., member (1908), *E. A. Ashdown & Co.*  
415 Lexington Ave., New York, N. Y.
- ATKINS, HAROLD B., member (1910), *Harold B. Atkins*  
120 Broadway, New York, N. Y.
- AULD, GEORGE P., member (1927), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- AUSLANDER, JULIUS S., associate (1930), *Julius S. Auslander*  
225 W. 34th St., New York, N. Y.
- AUSTIN, MAURICE, member (1933), partner, *Klein, Hinds & Finke*  
19 W. 44th St., New York, N. Y.
- BABCOCK, PERRIN L., member (1925)  
101 S. Salina St., Syracuse, N. Y.
- BACAS, P. E., member (1913), partner, *Bacas, Gates & Potter*  
110 E. 42nd St., New York, N. Y.
- BACON, HAROLD E., member (1924), partner, *A. H. Whan & Co.*  
55 Liberty St., New York, N. Y.
- BACON, ROSS M., associate (1926), partner, *Gough and Bacon*  
19 W. 44th St., New York, N. Y.
- BADLER, ALLEN A., member (1929), internal revenue agent, *Bureau of Internal Revenue*, 341 Ninth Ave., New York, N. Y.
- BAKER, KEITH LANNEAU, member (1922), partner, *Byrnes & Baker*  
19 Rector St., New York, N. Y.
- BALLARD, GEORGE T., associate (1922), *George T. Ballard*  
First National Bank Bldg., Utica, N. Y.
- BANKS, ALEXANDER S., member (1918), partner, *Leslie, Banks & Company*  
21 West St., New York, N. Y.
- BARCENA, JOHN H., member (1932), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- BARDES, PHILIP, associate (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- BARNETT, HAROLD B., member (1925), *Harold B. Barnett*  
8 E. 41st St., New York, N. Y.
- BARNETT, HARRY, associate (1931), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- BARNSTEAD, LLOYD A., member (1935), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- BARR, JAMES, member (1922), *James Barr & Company*  
10 E. 40th St., New York, N. Y.
- BARRETT, FRANCIS, member (1936), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- BARRETT, WILLIAM B. C., member (1933), treasurer and comptroller, *Hugo Stinnes Corporation*, 420 Lexington Ave., New York, N. Y.
- BARRY, ROBERT I., member (1931), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- BARST, LOUIS I., associate (1925), *Louis I. Barst*  
11 W. 42nd St., New York, N. Y.
- BARTH, RAYMOND EVERETT, member (1920), partner, *Collins, Barth & Co.*  
120 Broadway, New York, N. Y.
- BASS, NOAH, member (1925), partner, *Noah Bass & Company*  
551 Fifth Ave., New York, N. Y.
- BAUER, GEORGE F., associate (1916)  
115 Tullamore Road, Garden City, L. I., N. Y.



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NEW YORK (Continued)

- BAUM, A. HENRY, member (1922), *A. Henry Baum*  
22 E. 40th St., New York, N. Y.
- BAUMGARTNER, ARTHUR G., member (1924), *A. G. Baumgartner*  
1328 Broadway, New York, N. Y.
- BAYER, WALTER V. D., member (1930), partner, *Bayer & Clausen*  
67 Wall St., New York, N. Y.
- BEAIRSTO, HAROLD JAMES, member (1924), partner, *Rhyne, Priaulx & Beairsto*  
233 Broadway, New York, N. Y.
- BEARD, ALEXANDER H., member (1924), *Beard & Abney*  
90 Broad St., New York, N. Y.
- BEATTY, F. MERRILL, member (1936), partner, *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- BEAUJON, AUSTIN L., member (1920), *Austin L. Beaujon*  
205 E. 42nd St., New York, N. Y.
- BECKER, JACOB L., member (1926), partner, *Becker & Rosenberg*  
475 Fifth Ave., New York, N. Y.
- BECKER, SANFORD, member (1928), *Sanford Becker*  
11 W. 42nd St., New York, N. Y.
- BECKWITH, BARRETT JOEL, member (1927), *Barrett Joel Beckwith*  
440 Gurney Bldg., Syracuse, N. Y.
- BEJSOVEC, EMIL J., member (1930), *Emil J. Bejsovec*  
48 Van Cott Ave., Hempstead, L. I., N. Y.
- BELANGER, HOMER J., associate (1937), partner, *Barnett & Belanger*  
8 E. 41st St., New York, N. Y.
- BELL, ERNEST WILLIAM, member (1923), partner, *Ernest W. Bell & Co.*  
25 Beaver St., New York, N. Y.
- BELL, HERMON F., member (1911), partner, *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- BELL, WILLIAM H., member (1916), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- BELSER, ANTHONY A., member (1927), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- BELSER, F. C., member (1915), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- BENDER, DANIEL H., member (1927), *Daniel H. Bender*  
150 Broadway, New York, N. Y.
- BENNETT, CHARLES A., member (1921), partner, *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- BENNETT, GEORGE E., member (1924), professor of accounting, *Syracuse University*, Syracuse, N. Y.
- BENNETT, JACOB, member (1924), *Jacob Bennett*  
1775 Broadway, New York, N. Y.
- BENSON, EDWARD A., member (1916), with *Loomis, Suffern & Fernald*  
80 Broad St., New York, N. Y.
- BENTLEY, A., member (1905), partner, *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- BERDON, DAVID, member (1923), partner, *David Berdon & Co.*  
1450 Broadway, New York, N. Y.
- BERGEN, GEORGE L., member (1916), partner, *Bergen and Willwonseder*  
70 Pine St., New York, N. Y.
- BERGMAN, LOUIS, member (1927), with Technical Staff, *Bureau of Internal Revenue*, 90 Church St., New York, N. Y.
- BERGMAN, NATHANIEL B., member (1919), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- BERGMAN, RUDOLPH, member (1925), partner, *Quinn, Berran & Co.*  
17 E. 42nd St., New York, N. Y.
- BERSON, SAMUEL, member (1922), *Samuel Berson & Co.*  
220 Fifth Ave., New York, N. Y.

## Geographical List of Members and Associates

### NEW YORK (Continued)

- BETSCH, BERTRAM M., member (1936), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- BEVIS, HERMAN W., member (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- BICKETT, WILLIAM P., member (1916), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- BIERMAN, VERNOR D., member (1905), *Vernor D. Bierman*  
90 State St., Albany, N. Y.
- BIERMANN, D. P., member (1910), *D. P. Biermann*  
41 Park Row, New York, N. Y.
- BIERWIRTH, ALBERT HOWE, member (1937), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- BILCHICK, ABRAHAM L., member (1937), partner, *A. L. Bilchick & Co.*  
565 Fifth Ave., New York, N. Y.
- BISCHOFF, HAROLD E., member (1929), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- BISHOP, RALPH R., member (1923), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- BITTING, CLARENCE R., member (1922), president, *Bitting, Incorporated*  
20 Exchange Pl., New York, N. Y.
- BIXBY, PERCIVAL G., member (1921), *Percival G. Bixby & Co.*  
638 Marine Trust Bldg., Buffalo, N. Y.
- BLACK, WILLIAM M., member (1931), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- BLACKSTONE, F. GORDON, member (1933), *F. Gordon Blackstone*  
25 Broadway, New York, N. Y.
- BLANCHARD, EDWARD MARVIN, associate (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- BLATTNER, BENJAMIN, member (1922)  
233 Broadway, New York, N. Y.
- BLAU, MAURICE, member (1934), partner, *Lewis Gompers & Company*  
45 John St., New York, N. Y.
- BLESER, EDWARD MARTIN, member (1936), with *Anaconda Copper Mining Co.*  
25 Broadway, New York, N. Y.
- BLOCK, A. PERCY, member (1925), *A. Percy Block*  
11 Park Pl., New York, N. Y.
- BLOMQUIST, KARL E., member (1936), *Karl E. Blomquist*  
1 Arlington Ave., Jamestown, N. Y.
- BLOMQUIST, ERIK J., member (1924), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- BLUM, LOUIS D., member (1924), *Louis D. Blum & Co.*  
705 Bowery Savings Bank Bldg., New York, N. Y.
- BODENSIEK, HENRY H., member (1934), accountant, *Metropolitan Life Insurance Co.*, 1 Madison Ave., New York, N. Y.
- BOEDEKER, MYRON J., member (1935), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- BOMER, CHARLES F., member (1920), accountant, *Vincent Astor*  
23 W. 26th St., New York, N. Y.
- BOSKY, IRVING ARTHUR, member (1929), partner, *Bosky & Kanner*  
11 W. 42nd St., New York, N. Y.
- BOTWINICK, BENJAMIN, member (1937), *Benjamin Botwinick*  
General Motors Bldg., New York, N. Y.
- BOULTER, JOHN W., member (1937), with *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- BOURKE, CLETUS W., member (1922), partner, *Cletus W. Bourke & Company*  
15 Park Row, New York, N. Y.
- BOURNE, ALFRED E., member (1922)  
356 W. 34th St., New York, N. Y.

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NEW YORK (Continued)

- BOWMAN, ARCHIBALD, member (1905), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- BOWMAN, FRANKLIN, member (1920), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- BOYCE, JOHN M., member (1922), secretary and treasurer, *Chamberlain, Care & Boyce, Inc.*, 644 Prudential Bldg., Buffalo, N. Y.
- BOYLE, A. R. M., member (1921), treasurer, *Lehn & Fink Products Co.*  
683 Fifth Ave., New York, N. Y.
- BRACH, HENRY, member (1925), partner, *Appel & Brach*  
19 Rector St., New York, N. Y.
- BRADFORD, EDWARD GARDNER, member (1935), with *New York Stock Exchange*  
11 Wall St., New York, N. Y.
- BRADLEY, WALTER L., member (1935), *W. L. Bradley & Company*  
832 Chamber of Commerce Bldg., Buffalo, N. Y.
- BRAKMAN, WILLIAM H., member (1935), partner, *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- BRASH, WILLIAM D., member (1920), manager, *Corporation Counselors Bureau*  
30 Rockefeller Plaza, New York, N. Y.
- BREITUNG, EDWARD W., member (1937), with *Squires and Company*  
101 Park Ave., New York, N. Y.
- BRICK, HARRY, member (1917), associated with *Lawrence Scudder & Co.*  
120 Wall St., New York, N. Y.
- BRIGGS, RUSSELL E., member (1920)  
376 W. 245th St., New York, N. Y.
- BRINGHURST, WM., member (1927), with *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- BRISON, CLIFFORD S., member (1921), *Clifford S. Brison*  
P. O. Box 321, Bronxville, N. Y.
- BROAD, SAMUEL J., member (1921), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- BROCKMAN, DANIEL D., member (1930), partner, *C. D. Giles & Co.*  
67 Wall St., New York, N. Y.
- BRODNER, JOSEPH, member (1930), with *Harris, Kerr, Forster & Company*  
18 E. 48th St., New York, N. Y.
- BRODY, ARTHUR A., member (1922), *Arthur A. Brody*  
270 Madison Ave., New York, N. Y.
- BRONNER, FRANK J., member (1936), partner, *O. F. Taylor & Co.*  
50 Broadway, New York, N. Y.
- BROWN, BENJAMIN, member (1937), *Benjamin Brown*  
233 Broadway, New York, N. Y.
- BROWN, JOHN MCKNIGHT, member (1927), with *Barrow, Wade, Guthrie & Co.*  
First National Bank Bldg., Utica, N. Y.
- BROWN, RAYMOND C., member (1907), partner, *Raymond C. Brown & Co.*  
55 Worth St., New York, N. Y.
- BROWN, ROBERT B., associate (1937), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- BROWN, SAMUEL W., member (1925)  
303 Goundry St., North Tonawanda, N. Y.
- BROWN, THOMAS W., member (1935), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- BROWNE, RICHARD H., member (1921), comptroller, *Terminal Barber Shops, Inc.*, 152 W. 42nd St., New York, N. Y.
- BRUELL, FREDERICK M., associate (1937), partner, *Janis and Bruell*  
270 Broadway, New York, N. Y.
- BRUNDAGE, PERCIVAL F., member (1921), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- BRUNEAU, ARMAND L., member (1911), *Armand L. Bruneau*  
74 Trinity Pl., New York, N. Y.

## Geographical List of Members and Associates

### NEW YORK (Continued)

- BRYAN, CHARLES T., member (1923), comptroller, *Pace Institute*  
225 Broadway, New York, N. Y.
- BUCKLEY, RICHARD EDWARD, associate (1933), *Richard E. Buckley*  
(Hamburg R. F. D.), Beach Rd., Wanakah, N. Y.
- BUEHLER, EDWARD J., member (1925), partner, *Patterson & Ridgway*  
2200, 74 Trinity Pl., New York, N. Y.
- BULLICK, RALPH, member (1935), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- BULLOCH, WALTER ROBERTS, member (1926) *Walter Roberts Bulloch*  
31 Nassau St., New York, N. Y.
- BURFEIND, FRED C., associate (1937), with *Standard Oil Company of New Jersey*, 2142, 30 Rockefeller Plaza, New York, N. Y.
- BURKE, J. EDWARD, member (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- BURKE, THOMAS J., member (1922), with *Sulphite Paper Manufacturers Association*, 122 E. 42nd St., New York, N. Y.
- BURNHAM, EDWARD L., associate (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- BURTON, JAMES CAMPBELL, member (1921), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- BUTLER, JOSEPH EDWARD, member (1935), tax accountant, *Standard Oil Company of New Jersey*, 30 Rockefeller Plaza, New York, N. Y.
- BUZBY, WM. J., member (1922), partner, *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- BYERLY, F. P., member (1921), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- BYRNE, GILBERT R., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- BYRNE, HUGH J., member (1922), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- BYRNES, THOMAS W., member (1911), partner, *Byrnes & Baker*  
19 Rector St., New York, N. Y.
- CABOT, SEBASTIAN, member (1912), *Sebastian Cabot*  
149 Broadway, New York, N. Y.
- CAFFYN, HAROLD R., member (1926), partner, *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.
- CAINE, N. R., member (1937), partner, *N. R. Caine & Co.*  
40 Exchange Pl., New York, N. Y.
- CAIRNS, WILLIAM, member (1919), *William Cairns*  
616 Wellman Bldg., Jamestown, N. Y.
- CALLAHAN, BERNARD J., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- CALVERT, J. G., member (1926), with *J. P. Morgan & Co.*  
23 Wall St., New York, N. Y.
- CALVERT, JOSEPH F., member (1908), *Joseph F. Calvert*  
2 E. 23rd St., New York, N. Y.
- CAMMAN, ERIC A., member (1929), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- CAMPBELL, HILTON ROWLEY, member (1936), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- CAMPBELL, JAMES B., member (1913), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- CAMPBELL, JOSEPH, member (1937), partner, *Joseph Campbell & Co.*  
60 E. 42nd St., New York, N. Y.
- CAMPBELL, R. DOUGLAS, associate (1932), *R. Douglas Campbell*  
1011 White Bldg., Buffalo, N. Y.
- CAMPBELL, WILLIAM ROY, member (1935), with *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.

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NEW YORK (Continued)

- CANTAMESSNER, ALFRED L., associate (1925), with *Bureau of Internal Revenue*  
17 Battery Pl., New York, N. Y.
- CANTWELL, JOHN B., member (1926), *John B. Cantwell*  
100 State St., Albany, N. Y.
- CARBOY, MICHAEL GEORGE, associate (1936), with *Webster, Horne & Blanchard*  
50 Broadway, New York, N. Y.
- CARLSON, CHARLES S., member (1937), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- CARNEY, WILLIAM H., member (1936), *William H. Carney*  
420 Lexington Ave., New York, N. Y.
- CARR, CHARLES F., member (1936), *Charles F. Carr*  
303 Herald Bldg., Syracuse, N. Y.
- CARRON, LAWRENCE P., member (1930), vice-president, *American General Corp.*  
50 Pine St., New York, N. Y.
- CARSON, EDWARD G., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- CARTER, ARTHUR H., member (1924), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- CARTER, CLARENCE H., associate (1925), partner, *C. H. Carter & Company*  
285 Madison Ave., New York, N. Y.
- CARTER, ROBERT S., associate (1927), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- CARTWRIGHT, LOUIS B., associate (1923), auditor and deputy comptroller, *City of Rochester*,  
23 City Hall, Rochester, N. Y.
- CASH, JESSE A., associate (1934), with *Ernest L. Luff & Co.*  
29 N. Main St., Gloversville, N. Y.
- CASHIN, JAMES M., member (1930), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- CASHION, ROBERT J., member (1932), with *Franke, Graef & Hannon*  
444 Madison Ave., New York, N. Y.
- CHADBURN, HAROLD E., associate (1925)  
127 Valentine Lane, Yonkers, N. Y.
- CHAFFEE, WILLIS L., member (1922), chief accountant, *United States Potash Co., Inc.*,  
30 Rockefeller Plaza, New York, N. Y.
- CHAMBERLAIN, DEAN, associate (1937), with *Time, Inc.*  
135 E. 42nd St., New York, N. Y.
- CHAMBERS, NORMAN G., member (1919), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- CHAPMAN, JOHN W., member (1930), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- CHENAULT, LAWRENCE R., associate (1926), with *Hunter College*  
315 E. 68th St., New York, N. Y.
- CHILD, CHESTER P., member (1905), *Chester P. Child*  
405 Lexington Ave., New York, N. Y.
- CHINLUND, EDWIN F., member (1923), with *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- CHIPPS, WILLIAM HARTFORD, member (1937), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- CIERI, JOSEPH N., member (1937), with *Leslie, Banks & Company*  
21 West St., New York, N. Y.
- CITRIN, MORRIS, member (1916), partner, *Simonoff, Peysner & Citrin*  
11 W. 42nd St., New York, N. Y.
- CLAGHORN, GEORGE CULTON, member (1936), with *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- CLARKE, ALLEN HILLYER, member (1916), partner, *Clarke, Oakes & Greenwood*  
80 Broad St., New York, N. Y.
- CLARKE, EDMUND A., member (1934), with *Haskins & Sells*  
22 E. 40th St., New York, N. Y.

## Geographical List of Members and Associates

### NEW YORK (Continued)

- CLARKE, THOMAS H., member (1920), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- CLAUSON, ANDREW G., JR., member (1929), partner, *Bayer & Clauson*  
67 Wall St., New York, N. Y.
- CLOAKE, T. REGINALD, associate (1936), with *Webster, Horne & Blanchard*  
50 Broad St., New York, N. Y.
- CLOWES, FRANCIS J., member (1918), partner, *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- COBB, ERNEST B., member (1930), *Ernest B. Cobb*  
25 W. 43rd St., New York, N. Y.
- COCHRANE, GEORGE, member (1923), partner, *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- COCKBURN, T. DONALD, member (1930), partner, *Fuller & Cockburn*  
801 Crosby Bldg., Buffalo, N. Y.
- COGAN, THOMAS JOSEPH, member (1937), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- COHAN, EMANUEL, associate (1924), partner, *Frederick William Greenfield & Co.*  
500 Fifth Ave., New York, N. Y.
- COLBY, GUY IRVING, member (1922), partner, *Colby & Company*  
420 Lexington Ave., New York, N. Y.
- COLE, HENRY C., member (1925), with *The American Distilling Company*  
Chrysler Bldg., New York, N. Y.
- COLE, JOHN E., member (1922), treasurer, *The Lehman Corp.*  
1 S. William St., New York, N. Y.
- COLE, VIOTT MYERS, member (1916), partner, *John I. Cole, Son & Co.*  
41 Broad St., New York, N. Y.
- COLEMAN, LUCIUS H., member (1925), partner, *Stern, Porter, Kingston & Coleman*, 551 Fifth Ave., New York, N. Y.
- COLLETT, RAYMOND L., member (1937), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- CONANT, LEONARD H., member (1893), partner, *L. H. Conant & Co.*  
10 E. 40th St., New York, N. Y.
- CONKLING, W. HOMER, member (1920), partner, *Loomis, Suffern & Fernald*  
80 Broad St., New York, N. Y.
- CONLIN, WOOLSEY W., member (1923), with *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.
- CONOVER, LOUIS WILLIAMSON, member (1920), comptroller, *Eitington-Schild Co., Inc.*, 226 W. 30th St., New York, N. Y.
- CONROY, THOMAS F., member (1916), partner, *Pasley & Conroy*  
67 Wall St., New York, N. Y.
- COOK, WILFRED H., member (1936), with *In-tag Co.*  
75 Varick St., New York, N. Y.
- COOPER, HARRY, associate (1936), with *Seidman & Seidman*  
80 Broad St., New York, N. Y.
- COOPER, SAMUEL P., member (1927), partner, *Byrnes & Baker*  
19 Rector St., New York, N. Y.
- COOPER, WALTER A., member (1935), partner, *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- CORBIN, CHARLES A., member (1932), with *R. T. Lingley & Co.*  
120 Broadway, New York, N. Y.
- CORDNER, JOHN J., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- CORNO, WALTER J., associate (1927), cost accountant, *A. & M. Karagheusian, Inc.*, 295 Fifth Ave., New York, N. Y.
- CORNWALL, ARTHUR B., member (1910), *Arthur B. Cornwall*  
1474 Union St., Brooklyn, N. Y.
- COUCHMAN, CHARLES B., member (1914), partner, *Barrow, Wade, Guthrie & Co.*, 120 Broadway, New York, N. Y.

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NEW YORK (Continued)

- COULTAUS, CHARLES B., member (1922) Sea Cliff, Long Island, N. Y.
- COURSEN, W. M., member (1924), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- COX, HENRY C., member (1916) 116 Audley St., Kew Gardens, N. Y.
- CRANSTOUN, WILLIAM D., member (1910), partner, *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.
- CREMER, GEORGE S., associate (1934), with *Brooklyn Union Gas Company*  
176 Remsen St., Brooklyn, N. Y.
- CROCKETT, HORACE G., member (1922), with *McKinsey, Wellington & Company*  
52 Wall St., New York, N. Y.
- CROSBY, HARRY C., member (1935), partner, *Miller, Donaldson & Company*  
80 Broad St., New York, N. Y.
- CULLINAN, PAUL A., member (1926), *Paul A. Cullinan*  
55 W. 42nd St., New York, N. Y.
- CUMMINGS, ALBERT J., member (1927), secretary-treasurer, *Ramp Buildings Corporation*, 230 Park Ave., New York, N. Y.
- CUNNINGHAM, JOSEPH MICHAEL, associate (1937), with *International Telephone & Telegraph Corp.*, 67 Broad St., New York, N. Y.
- CUSHNY, ALEXANDER O., member (1922), with *National Distillers Products Corp.*, 120 Broadway, New York, N. Y.
- DAHNE, FRANK M., member (1937), auditor, *Alco-Gravure, Division of Publication Corp.*, 52 E. 19th St., New York, N. Y.
- DANIELS, ISIDOR, associate (1937), *Isidor Daniels*  
122 E. 42nd St., New York, N. Y.
- DANIS, SIDNEY H., member (1936), partner, *Greller & Company*  
39 Broadway, New York, N. Y.
- DASSAU, JOHN, member (1934), comptroller, *New York Stock Exchange*  
11 Wall St., New York, N. Y.
- DAVEY, LEONARD S., member (1922), partner, *Mattison and Davey*  
Chrysler Bldg., New York, N. Y.
- DAVIDSON, NORMAN W., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- DAVIES, ALLAN, member (1917), partner, *Davies & Davies*  
103 Park Ave., New York, N. Y.
- DAVIES, W. A., associate (1937), treasurer, *The Utility Management Corp.*  
150 Broadway, New York, N. Y.
- DAVIES, W. SANDERS, member (1892), partner, *Davies & Davies*  
103 Park Ave., New York, N. Y.
- DAVIS, FREEMAN HOWELL, member (1935), partner, *Smith, Davis & Wills*  
41 E. 42nd St., New York, N. Y.
- DAVIS, HENRY CLARK, member (1924), *Henry Clark Davis*  
192 Broadway, New York, N. Y.
- DAVIS, MORTON I., member (1924), partner, *Homes & Davis*  
521 Fifth Ave., New York, N. Y.
- DAVIS, WILLIAM H., member (1936), with *Hurdman and Cranstoun*  
402 First Trust and Deposit Bldg., Syracuse, N. Y.
- DAWSON, JAMES H., member (1911), *James H. Dawson*  
583 Jefferson Ave., Brooklyn, N. Y.
- DAWSON, JOHN WORDSWORTH, member (1924) 325 W. 108th St., New York, N. Y.
- DEAN, WALTER NILES, member (1916), partner, *Eckes & Dean*  
40 Rector St., New York, N. Y.
- DEIKE, F. WILLIAM, associate (1924), secretary, *C. H. Spritzer & Son, Inc.*  
165 Front St., New York, N. Y.
- DELIN, ROBERT O., member (1926), *Robert O. Delin*  
551 Fifth Ave., New York, N. Y.

*Geographical List of Members and Associates*

**NEW YORK (Continued)**

- DEMOND, CHESTER W., member (1929), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- DEUTSCH, ALEXANDER M. F., associate (1931), with *Patterson & Ridgway*  
74 Trinity Pl., New York, N. Y.
- DEUTSCH, SAMUEL, member (1924), partner, *Ludewig & Deutsch*  
580 Fifth Ave., New York, N. Y.
- DEVINE, DAVID FRANCIS, member (1936), with *Miller, Donaldson and Company*  
80 Broad St., New York, N. Y.
- DEWAR, DOUGLAS, member (1913), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- DIAMOND, HAROLD H., member (1922)  
203 Lewis Ave., Brooklyn, N. Y.
- DICK, A. BLAIKIE, member (1927), *A. Blaikie Dick*  
115 W. Dominick St., Rome, N. Y.
- DILLMAN, ALBERT F., member (1896), *A. F. Dillman*  
80 Broad St., New York, N. Y.
- DILLON, JOHN R., associate (1917), partner, *Hayden, Stone & Co.*  
25 Broad St., New York, N. Y.
- DIXON, FRANK EASTWOOD, member (1917), *Frank E. Dixon & Co.*  
846 Chrysler Bldg., New York, N. Y.
- DOBSON, RAY R., member (1927), partner, *George Rossetter & Co.*  
20 Exchange Pl., New York, N. Y.
- DOHR, JAMES L., member (1919), partner, *Greene & Greene*, counselors at law  
61 Broadway, New York, N. Y.
- DOLLAR, ARCHIBALD FYFE, member (1936), with *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- DONALDSON, WILLIAM R., member (1923), partner, *Miller, Donaldson and Company*, 80 Broad St., New York, N. Y.
- DOUGHERTY, J. JAY, member (1932)  
372 Halstead Ave., Harrison, N. Y.
- DOYLE, ANDREW S., member (1933), partner, *McGrath, Doyle & Phair*  
41 Maiden Lane, New York, N. Y.
- DRISCOLL, G. E., member (1928), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- DRURY, JOHN, associate (1936), with *Scovell, Wellington & Co.*  
1615, 111 Broadway, New York, N. Y.
- DUBOIS, ERNEST J., member (1937), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- DUMBRILLE, H. HILTON, member (1918), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- DUNCAN, JAMES E., associate (1937)  
455 Irving Ave., Brooklyn, N. Y.
- DUNNE, JOHN B., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- DYSON, CHARLES H., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- EARGER, GEORGE D., member (1935), *George D. Earger*  
220 W. 42nd St., New York, N. Y.
- EARL, ZACHARY H., member (1936), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- EARNHARDT, FREDERICK WILLCOX, member (1935), with *Price, Waterhouse & Co.*, 56 Pine St., New York, N. Y.
- EASTMAN, ELLEN LIBBY, member (1925), partner, *Leffler and Eastman*  
405 W. 23rd St., New York, N. Y.
- ECKES, PETER ALBERT, member (1911), partner, *Eckes & Dean*  
40 Rector St., New York, N. Y.
- EDELMAN, CHESTER M., member (1926), with *H. L. Green Company, Inc.*  
902 Broadway, New York, N. Y.



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NEW YORK (Continued)

- EDELSON, EMANUEL M., member (1924), partner, *Emanuel M. Edelson & Co.*  
299 Broadway, New York, N. Y.
- EHRMAN, DAVID, member (1937), *David Ehrman*  
535 Fifth Ave., New York, N. Y.
- EISNER, JOSEPH, member (1937), partner, *Eisner & Lubin*  
521 Fifth Ave., New York, N. Y.
- ELDER, DAVID, member (1912), *David Elder & Co.*  
76 Beaver St., New York, N. Y.
- ELKINS, JACOB B., associate (1923), *Jacob B. Elkins*  
307 Fifth Ave., New York, N. Y.
- ELLIS, FRANKLIN C., member (1933), partner, *Patterson & Ridgway*  
74 Trinity Place, New York, N. Y.
- ELLIS, HERBERT WARREN, member (1925), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- ELLIS, RAYMOND V., member (1925), partner, *Jackson, Zaenglein & Ellis*  
31 Exchange St., Rochester, N. Y.
- ELSDON, PAUL H., member (1937), partner, *Webster, Horne & Blanchard*  
50 Broadway, New York, N. Y.
- ENGLANDER, JULES, member (1926), partner, *Apfel and Englander*  
347 Madison Ave., New York, N. Y.
- ENGLERT, RUDOLPH J., associate (1932), partner, *Wilbour D. Tripp & Co.*  
271 Madison Ave., New York, N. Y.
- ENLOE, BENJAMIN L., member (1928), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- EOLIS, ALEXANDER L., member (1925), *A. L. Eolis & Associates*  
450 Seventh Ave., New York, N. Y.
- EPSTEIN, JULIUS J., member (1936), partner, *Anchin, Block & Anchin*  
285 Madison Ave., New York, N. Y.
- EPSTEIN, SAMUEL L., member (1924), partner, *Samuel L. Epstein & Co.*  
80 Broad St., New York, N. Y.
- ERB, EUGENE T., associate (1931), with *Bank of New York and Trust Company*  
48 Wall St., New York, N. Y.
- ERSKINE, CHARLES W., associate (1936)  
866 Lenox Rd., Brooklyn, N. Y.
- ESSER, HENRY A., member (1937), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- ESTRUP, GEORGE B., associate (1937), auditor, *The Orinoka Mills*  
183 Madison Ave., New York, N. Y.
- ETHERINGTON, CHARLES K., member (1926), *Charles K. Etherington Co.*  
165 Broadway, New York, N. Y.
- EVANS, T. IVOR, member (1927), with *Motor & Equipment Mfg. Association*  
250 W. 57th St., New York, N. Y.
- EVERETT, PERCY R., member (1933), partner, *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- EYRE, WILLIAM, member (1929), partner, *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- FAGEANT, L. W., member (1935), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- FAHRENHOLZ, GEORGE F., member (1936), partner, *Hencke & Fahrenholz*  
220 Broadway, New York, N. Y.
- FAIN, RUPERT G., member (1937), *Rupert G. Fain*  
14 Franklin St., Rochester, N. Y.
- FANNING, WILLIAM M., member (1928),  
99 Buena Vista Ave., Yonkers, N. Y.
- FARNAN, JOHN D., member (1935), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- FARRAND, GEORGE NIXON, associate (1937), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.

*Geographical List of Members and Associates*

NEW YORK (Continued)

- FARRINGTON, HOWARD F., member (1922), *Howard F. Farrington*  
Trust Company Bldg., Watertown, N. Y.
- FAVA, DANTE, member (1936), *Dante Fava*  
97-22 Waltham St., Jamaica, N. Y.
- FEDDE, A. S., member (1908), partner, *Fedde & Co.*  
110 William St., New York, N. Y.
- FEIGENBAUM, FRANK, associate (1937), with *The American News Company*  
131 Varick St., New York, N. Y.
- FEIMAN, M. JERRY, member (1925), partner, *Sohn, Feiman & Co.*  
295 Madison Ave., New York, N. Y.
- FEINBERG, EDWARD, member (1935), *Edward Feinberg*  
1440 Broadway, New York, N. Y.
- FEINBERG, JOSEPH H., member (1930), *Joseph H. Feinberg*  
60 E. 42nd St., New York, N. Y.
- FERGER, OSCAR, member (1928), *Oscar Ferger*  
320 Broadway, New York, N. Y.
- FERGUSON, FORREST ERWIN, member (1925), *Forrest E. Ferguson & Company*  
816 Chimes Bldg., Syracuse, N. Y.
- FERGUSON, HAROLD, member (1936), with *Loomis, Suffern & Fernald*  
80 Broad St., New York, N. Y.
- FERNALD, HENRY B., member (1910), partner, *Loomis, Suffern & Fernald*  
80 Broad St., New York, N. Y.
- FERO, DE ROY SMITH, member (1901), *D. S. Fero*  
1475 Broadway, New York, N. Y.
- FERRELL, RAYMOND BLANCO, member (1935), with *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- FIDLER, JAMES S., member (1924), with *Revere Copper & Brass, Inc.*  
Rome, N. Y.
- FINK, MAX, member (1924), *Max Fink*  
450 Seventh Ave., New York, N. Y.
- FINK, NATHANIEL, member (1936), *Nathaniel Fink & Co.*  
545 Fifth Ave., New York, N. Y.
- FINKE, MYRON A., member (1922), partner, *Klein, Hinds & Finke*  
19 W. 44th St., New York, N. Y.
- FINKELSTEIN, I. H., member (1935), partner, *Michaelson and Kraft*  
1 Madison Ave., New York, N. Y.
- FINNEN, MALACHI A., member (1929)  
661-85th St., Brooklyn, N. Y.
- FISCHER, AUGUST, member (1892), *August Fischer*  
Bardonia, Rockland Co., N. Y.
- FISCHER, FREDERICK, JR., member (1920), *Frederick Fischer, Jr.*  
522 Fifth Ave., New York, N. Y.
- FISCHER, HARRY B., member (1937), *Harry B. Fischer*  
10 E. 43rd St., New York, N. Y.
- FISHBACH, OSCAR SEYMOUR, member (1922), *Oscar S. Fishbach*  
521 Fifth Ave., New York, N. Y.
- FIVES, RICHARD J., member (1931), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- FJELD, E. I., member (1933), professor of accountancy, *College of the City of New York*,  
17 Lexington Ave., New York, N. Y.
- FLACHBART, RUDOLPH G., member (1921), with *Lybrand, Ross Bros. & Montgomery*,  
90 Broad St., New York, N. Y.
- FLAHERTY, EDWARD DAVID, member (1936), with *American Tobacco Co.*  
111 Fifth Ave., New York, N. Y.
- FLETCHER, ROBERT I., member (1929), with *R. G. Rankin & Co.*  
1 Cedar St., New York, N. Y.
- FODDY, RICHARD, member (1927), *Richard Foddy*  
1163 Fulton St., Brooklyn, N. Y.

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NEW YORK (Continued)

- FORSTER, WILLIAM J., member (1924), partner, *Harris, Kerr, Forster & Company*, 18 E. 48th St., New York, N. Y.
- FOX, ADOLPH, member (1916), *Adolph Fox*  
23 E. 26th St., New York, N. Y.
- FOX, ARTHUR E., member (1928), partner, *Horwath & Horwath*  
551 Fifth Ave., New York, N. Y.
- FOX, PAUL, member (1936), *Paul Fox*  
45 W. 45th St., New York, N. Y.
- FOYE, ARTHUR BEVINS, member (1927), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- FRANKE, WILLIAM B., member (1924), partner, *Franke, Graef & Hannon*  
444 Madison Ave., New York, N. Y.
- FRANKS, PHOENIX SYLVESTER, member (1931), vice-president, *G. R. Kinney & Co., Inc.*, 2 Park Ave., New York, N. Y.
- FRASER, JOHN, member (1911), partner, *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- FREDERICH, MAX, member (1925), partner, *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- FREDRIKSON, ERIC A., member (1933), partner, *E. H. Scull Co.*  
1441 Broadway, New York, N. Y.
- FREEDMAN, PETER, associate (1937), *Peter Freedman*  
3320 Chrysler Bldg., New York, N. Y.
- FREEMAN, HERBERT C., member (1908), vice-president, *North American Company*, 60 Broadway, New York, N. Y.
- FREEMAN, WILLIAM E., member (1923), in care of *The National City Bank of New York*, 55 Wall St., New York, N. Y.
- FREIREICH, HYMAN, member (1924), partner, *Bernstein & Freireich*  
1440 Broadway, New York, N. Y.
- FREITAG, CARL, member (1922), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- FRENCH, BERNARD M., member (1917), partner, *Davies & Davies*  
103 Park Ave., New York, N. Y.
- FRIEDMAN, CHARLES, associate (1937), *Charles Friedman*  
271 Madison Ave., New York, N. Y.
- FRIEDMAN, J. P., member (1923), partner, *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- FRIES, EDWARD J., member (1930), partner, *Callahan & Fries*  
79 Wall St., New York, N. Y.
- FROST, EDWIN D., member (1932), partner, *Eppler and Company*  
31 Nassau St., New York, N. Y.
- FROST, OAKLEY, member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- FRUMKIN, MILTON M., member (1928), *Milton M. Frumkin*  
101 W. 31st St., New York, N. Y.
- FRY, HARRY B., associate (1937), with *International Business Machines Corp.*  
270 Broadway, New York, N. Y.
- FUCHS, CHARLES C., member (1926)  
Granite Springs, Westchester County, N. Y.
- FUE, CHARLES J., associate (1926), auditor, *The Brooklyn Union Gas Company*  
176 Remsen St., Brooklyn, N. Y.
- FULLER, LEWIS C., member (1914), partner, *Harvey, Fuller & Co.*  
2414, 60 Wall Tower Bldg., New York, N. Y.
- FULLER, RANDOLPH M., member (1930), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- FURMAN, AARON, member (1937), partner, *Feinberg & Jacobs*  
1440 Broadway, New York, N. Y.
- GALE, C. HERBERT, member (1935), partner, *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.

## Geographical List of Members and Associates

### NEW YORK (Continued)

- GALENSON, LOUIS P., member (1924), partner, *Louis P. Galenson & Company*  
11 Park Pl., New York, N. Y.
- GALPIN, RALPH HARRISON, member (1936), with *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- GANEY, CHARLES M., associate (1937), partner, *Ganey, Horning & Hall*  
140 Genesee St., Utica, N. Y.
- GANLY, MILTON L., member (1936), partner, *Richards & Ganly*  
69 Dey St., New York, N. Y.
- GATES, HAROLD TAYLOR, member (1925), partner, *Bacas, Gates & Potter*  
110 E. 42nd St., New York, N. Y.
- GAUSE, EDMUND C., member (1917), partner, *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- GEEKIE, GEORGE, member (1931), with *H. C. Hopson & Co.*  
2406, 61 Broadway, New York, N. Y.
- GEIST, HARRY, associate (1925), partner, *Scharf & Geist*  
9 Rockefeller Plaza, New York, N. Y.
- GENEZ, MAURICE V., member (1924), partner, *Genez & Hartmann*  
1006, 114 Liberty St., New York, N. Y.
- GEORGE, ALLAN C., member (1930), partner, *Harris, Kerr, Forster & Company*  
18 E. 48th St., New York, N. Y.
- GEORGER, ALFRED M., member (1923), comptroller, *United Artists Theatre Circuit, Inc.*, 1501 Paramount Bldg., New York, N. Y.
- GESER, E. J., member (1933), with *Price, Waterhouse & Co.*  
1716 Rand Bldg., Buffalo, N. Y.
- GETZ, JOSEPH, member (1922), partner, *Joseph Getz & Co.*  
475 Fifth Ave., New York, N. Y.
- GIBBON, ANDREW BROWN, member (1924), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- GILDE, FRED W., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- GILES, CECIL D., member (1922), partner, *C. D. Giles & Company*  
67 Wall St., New York, N. Y.
- GILL, WALTER J., member (1924), partner, *Herz & Gill*  
250 W. 57th St., New York, N. Y.
- GLEASON, ROLAND W., member (1935), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- GLICKMAN, LOUIS, member (1922), partner, *Glickman & Glickman*  
175 Fifth Ave., New York, N. Y.
- GLOVER, P. W. R., member (1910), partner, *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- GLUCK, EDWIN L., member (1923), partner, *Chadbourn, Wallace, Parke & Whiteside*, attorneys, 25 Broadway, New York, N. Y.
- GLUICK, LEWIS, member (1923), partner, *Wandmacher & Co.*  
15 E. 42nd St., New York, N. Y.
- GNAZZO, FRANK C., associate (1935), *Frank C. Gnazzo*  
261 Broadway, New York, N. Y.
- GOKAY, O. P., associate (1935), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- GOLD, ARCHIBALD, associate (1921), *Archibald Gold*  
1407, 342 Madison Ave., New York, N. Y.
- GOLDBLATT, HARRY M., member (1924), *Harry N. Goldblatt*  
30 Rockefeller Plaza, New York, N. Y.
- GOLDMAN, DAVID, associate (1937), *David Goldman*  
27 William St., New York, N. Y.
- GOLDSMITH, BERTRAM, member (1924), partner, *Goldsmith & Voorhees*  
7 Dey St., New York, N. Y.
- GOLDSTEIN, LOUIS H., member (1932), *Louis H. Goldstein*  
500 Fifth Ave., New York, N. Y.

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NEW YORK (Continued)

- GOLINKO, JEROME I., member (1925), *Jerome I. Golinko*  
1776 Broadway, New York, N. Y.
- GOMPERS, LEWIS, member (1925), *Lewis Gompers & Company*  
45 John St., New York, N. Y.
- GOOD, RALPH S., member (1937), *Ralph S. Good*  
220 Cutler Bldg., Rochester, N. Y.
- GOODWIN, J. PRYSE, member (1917), *J. Pryse Goodwin*  
37 Wall St., New York, N. Y.
- GOODWIN, JOHN H., JR., member (1935), comptroller, *Columbus McKinnon Chain Corp.*, Tonawanda, N. Y.
- GORDON, ALEXANDER E., member (1935), *Alexander E. Gordon*  
17 E. 42nd St., New York, N. Y.
- GORDON, BERNARD M., member (1920), secretary, *Grocery Store Products, Inc.*  
480 Lexington Ave., New York, N. Y.
- GORDON, JOHN, member (1910), partner, *John Gordon & Co.*  
271 Madison Ave., New York, N. Y.
- GORDON, WILLIAM S., member (1926), with *Empire State, Inc.*  
350 Fifth Ave., New York, N. Y.
- GRANGER, MARSHALL A., member (1921), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- GRANLUND, OSCAR A., member (1935), partner, *Leslie, Banks & Co.*  
21 West St., New York, N. Y.
- GRANT, EMANUEL, member (1925), *Emanuel Grant*  
20 Vesey St., New York, N. Y.
- GREENBERG, BENJAMIN, member (1936), with *Seidman & Seidman*  
80 Broad St., New York, N. Y.
- GREENE, U. S., member (1922), partner, *Greene & Wolcott*  
505 Capitol Bldg., Binghamton, N. Y.
- GREENFELD, HENRY G., member (1920), partner, *Jacobson, Greenfeld & Co.*  
295 Madison Ave., New York, N. Y.
- GREENFIELD, FREDERICK WILLIAM, member (1912), *Frederick Wm. Greenfield & Co.*, 500 Fifth Ave., New York, N. Y.
- GREENMAN, HOWARD, member (1911), partner, *Greenman, MacNicol & Co.*  
30 Vesey St., New York, N. Y.
- GREENSPAN, AARON, associate (1911), *Aaron Greenspan*  
345 Madison Ave., New York, N. Y.
- GREENWOOD, HERBERT S., member (1905), partner, *Clarke, Oakes & Greenwood*  
80 Broad St., New York, N. Y.
- GREER, RAYMOND M., member (1935), partner, *Boyce, Hughes & Farrell*  
70 Pine St., New York, N. Y.
- GRELL, HARRY WILLIAM, associate (1930), secretary and treasurer, *Geo. W. Rogers Construction Corp.*, 6 Church St., New York, N. Y.
- GRELLER, ISADORE M., member (1937), partner, *Greller & Co.*  
39 Broadway, New York, N. Y.
- GRILL, MAX, member (1935), partner, *Hollander & Grill*  
1 Madison Ave., New York, N. Y.
- GROVER, RALPH F., member (1916), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- GRUBE, H. A., member (1920), treasurer, *Intertype Corporation*  
360 Furman St., Brooklyn, N. Y.
- GRUBER, LEON E., member (1937), *Leon E. Gruber*  
1270 Sixth Ave., New York, N. Y.
- GRUEN, EDWARD C., member (1924), partner, *J. D. Elliott & Co.*  
707 Lafayette Bldg., Buffalo, N. Y.
- GRUND, BENJAMIN, member (1937), with *Seidman & Seidman*  
80 Broad St., New York, N. Y.
- GRUNDMANN, O. A., member (1911), with *West, Flint & Co.*  
40 Rector St., New York, N. Y.

*Geographical List of Members and Associates*

NEW YORK (Continued)

- GUYETT, HOWARD LYNN, member (1933), partner, *Pogson, Peloubet & Co.*  
25 Broadway, New York, N. Y.
- HAESLOOP, HENRY M., member (1922), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- HAEUSSLER, G. A., associate (1930), partner, *Nugent & Haeussler*  
94 Broadway, Newburgh, N. Y.
- HAGGERTY, VINCENT B., member (1925), *Vincent B. Haggerty*  
55 W. 42nd St., New York, N. Y.
- HAHN, E. J., member (1934), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- HALBOTH, HENRY C., member (1931), partner, *Hart Bros. Drake & Co.*  
225 Broadway, New York, N. Y.
- HALL, CAROL F., member (1935), partner, *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- HALL, JAMES, member (1911), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- HALL, RAYMOND GEORGE, associate (1937), partner, *Ganey, Horning & Hall*  
140 Genesee St., Utica, N. Y.
- HALL, W. VINCENT, member (1924), *W. Vincent Hall*  
66 Broad St., New York, N. Y.
- HALPERN, HENRY, associate (1925), partner, *Henry Halpern and Company*  
130 Clinton St., Brooklyn, N. Y.
- HALSEY, CRAWFORD C., member (1930), with *Pogson, Peloubet & Co.*  
1901, 25 Broadway, New York, N. Y.
- HALTER, EDWIN C., member (1918), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- HAMM, HENRY I., member (1924), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- HAMMER, MURRAY JAY, member (1936), *Murray J. Hammer*  
261 Broadway, New York, N. Y.
- HAMMOND, ARTHUR DAVENPORT, member (1922), *Arthur D. Hammond and Company*,  
76 William St., New York, N. Y.
- HAMPSON, NELSON T., associate (1937), assistant treasurer, *The Meyer and Brown Corporation*,  
347 Madison Ave., New York, N. Y.
- HAMPTON, OLIVER, member (1932), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- HANNA, J. R., member (1933), partner, *R. G. Rankin & Co.*  
1 Cedar St., New York, N. Y.
- HANNON, RAYMOND J., member (1923), partner, *Franke, Graef & Hannon*  
National City Bank Bldg., Troy, N. Y.
- HANSON, FRANK ELLWOOD, member (1936), partner, *Hanson and Patrick*  
277 Broadway, New York, N. Y.
- HARCOURT, VIVIAN, member (1901), partner, *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- HARDENBERGH, THOMAS EDDY, member (1923)  
Bedford Hills, N. Y.
- HARDER, BARENT TREMAN, member (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- HARDY, WILLOUGHBY D., member (1912)  
Garden City Apartments, Garden City, N. Y.
- HARRINGTON, ROY V., associate (1922), partner, *Harrington & Nichols*  
67 W. 44th St., New York, N. Y.
- HARROW, BENJAMIN, member (1922), partner, *Harrow & Wolfe*  
29 Broadway, New York, N. Y.
- HART, HAROLD B., member (1905), partner, *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- HART, JOHN B., member (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.

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NEW YORK (Continued)

- HARTMANN, ARTHUR A., member (1924), partner, *Genex & Hartmann*  
114 Liberty St., New York, N. Y.
- HARVEY, EDWIN, JR., member (1912), partner, *Harvey, Fuller & Co.*  
2414, 60 Wall Tower Bldg., New York, N. Y.
- HARVEY, JOHN LEWIS, member (1928), partner, *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.
- HASSARD, WILLIAM R., member (1932), partner, *Niles and Niles*  
165 Broadway, New York, N. Y.
- HAUSER, CLARENCE EDGAR, JR., member (1935), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- HAWLEY, FRANK W., member (1924), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- HAYWARD, GEORGE MOSES, member (1936), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- HAZARD, EDGERTON, member (1935), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- HAZELTON, WILLIAM T., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- HEATON, WILLIAM C., member (1922), partner, *W. C. Heaton and Company*  
25 W. 45th St., New York, N. Y.
- HECHT, CHARLES, member (1908), *Charles Hecht & Co.*  
20 Exchange Pl., New York, N. Y.
- HEDGES, HERBERT L., JR., member (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- HELLER, CARL, associate (1937), *Carl Heller*  
19 W. 44th St., New York, N. Y.
- HELLERSON, CHARLES E. W., member (1912), partner, *Alexander Aderer & Co.*  
225 Fifth Ave., New York, N. Y.
- HENDERSON, THOMAS B. G., member (1919), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- HEPLER, BYRON EARL, member (1923), president, *Hope Engineering Company*  
100 E. 42nd St., New York, N. Y.
- HEREFORD, JOHN D., JR., member (1937), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- HERGERT, PETER, member (1910), *Peter Hergert*  
9423-86th Ave., Woodhaven, L. I., N. Y.
- HERINGTON, P. REGINALD, member (1896), *Jasper & Herington, Inc.*  
110 E. 42nd St., New York, N. Y.
- HERRICK, WILLARD A., member (1937), with *Leslie, Banks & Co.*  
21 West St., New York, N. Y.
- HERMANN, LUDWIG, member (1925), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- HERTZ, SAUL C., member (1936), partner, *Hertz & Herson*  
33 W. 42nd St., New York, N. Y.
- HERWOOD, HERMAN, member (1927), partner, *Herwood & Herwood*  
521 Fifth Ave., New York, N. Y.
- HERWOOD, WILLIAM P., member (1932), partner, *Herwood & Herwood*  
521 Fifth Ave., New York, N. Y.
- HEST, IRVING WM., associate (1937)  
233 Broadway, New York, N. Y.
- HEWS, WARREN B., member (1935), *Warren B. Hews*  
521 Fifth Ave., New York, N. Y.
- HEYWOOD, MYRTLE CORBIT, member (1917), *Myrtle C. Heywood*  
76-68th St., Brooklyn, N. Y.
- HICKSON, RALPH P., member (1925), treasurer, *North American Dye Corporation*  
519 S. Fifth Ave., Mt. Vernon, N. Y.
- HIGGINS, THOMAS G., member (1937), with *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.

## Geographical List of Members and Associates

### NEW YORK (Continued)

- HILDITCH, F. W., member (1917) 25 Ellison Ave., Bronxville, N. Y.
- HILL, GORDON M., member (1926), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- HINDLE, RAYMOND B., associate (1937), manager of corporation department,  
*Hayden, Stone & Co.*, stock brokers, 25 Broad St., New York, N. Y.
- HIRD, WILLIAM H., associate (1937), with *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- HIRSCH, SOL, member (1937), *Sol Hirsch*  
12 E. 41st St., New York, N. Y.
- HITE, HUGH H., associate (1926), vice-president, *American Gas & Power Co.*  
60 Wall St., New York, N. Y.
- HOFER, DAVID J., associate (1922), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- HOFFMAN, LESLIE J., member (1928), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- HOFFMAN, MAX, associate (1937), *M. Hoffman*  
225 Lafayette St., New York, N. Y.
- HOFFMAN, THOMAS G., member (1926), treasurer, *Foster, Wheeler Corporation*  
165 Broadway, New York, N. Y.
- HOFMANN, HENRY RICHARD, associate (1936), with *Deloitte, Plender, Griffiths & Co.*,  
49 Wall St., New York, N. Y.
- HOGAN, THOMAS J., member (1920), partner, *Eckes & Dean*  
40 Rector St., New York, N. Y.
- HOLLANDER, LOUIS J., member (1935), partner, *Hollander & Grill*  
1 Madison Ave., New York, N. Y.
- HOLLANDER, SAMSON, associate (1937)  
233 Broadway, New York, N. Y.
- HOLLIS, ANTHONY G., member (1923), *Anthony G. Hollis*  
3448-88th St., Jackson Heights, N. Y.
- HOMES, HENRY, member (1915), partner, *Homes & Davis*  
521 Fifth Ave., New York, N. Y.
- HOOPER, JOHN W., member (1920), *John W. Hooper*  
511 Fifth Ave., New York, N. Y.
- HOOPER, WALTER P., member (1937), *Walter P. Hooper*  
702 M & T Bldg., Buffalo, N. Y.
- HOPKINS, FRANCIS WM., member (1923), partner, *Hopkins & Company*  
14 Wall St., New York, N. Y.
- HOPKINS, MILO B., member (1927), partner, *Alexander Grant & Co.*  
233 Broadway, New York, N. Y.
- HOPSON, H. C., member (1915), partner, *H. C. Hopson & Co.*  
61 Broadway, New York, N. Y.
- HORNE, HENRY A., member (1914), partner, *Webster, Horne & Blanchard*  
50 Broadway, New York, N. Y.
- HOUGH, HARRY, member (1906), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- HOUSTON, ALEXANDER MUIR, member (1906), treasurer, *Asiatic Petroleum Corp.*,  
50 W. 50th St., New York, N. Y.
- HOWARD, HAMILTON, member (1925), chief accountant, *General Milk Co., Inc.*  
19 Rector St., New York, N. Y.
- HUDDERS, EUGENE R., member (1917), *Eugene R. Hudders*  
41 Union Sq., New York, N. Y.
- HUDDERS, MILTON, associate (1931), treasurer, *Recording & Statistical Corporation*,  
102 Maiden Lane, New York, N. Y.
- HUENE, ARTHUR H., associate (1922), *Arthur H. Huene & Company*  
70 Pine St., New York, N. Y.
- HUGHES, JAMES F., member (1913), partner, *Boyce, Hughes & Farrell*  
70 Pine St., New York, N. Y.



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NEW YORK (Continued)

- HULING, GEORGE, member (1930), *George Huling*  
70 Pine St., New York, N. Y.
- HUMPHRIES, DAVID, member (1922), *David Humphries*  
280 Broadway, New York, N. Y.
- HUNT, H. W., member (1927), with *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.
- HURDMAN, FREDERICK H., member (1910), partner, *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.
- HURDMAN, GEORGE CHARLES, member (1928), partner, *Hurdman and Cranstoun*, 31 Mamaroneck Ave., White Plains, N. Y.
- HURLEY, WALTER A., member (1935), with *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- HUTTON, FRANK B., member (1924), treasurer, *The Spool Cotton Co.*  
350 Fifth Ave., New York, N. Y.
- HYANS, EDWARD M., member (1906), partner, *Hyans, Stern & Company*  
1441 Broadway, New York, N. Y.
- HYLAND, ROBERT J., member (1920), partner, *Hyland & Gregory*  
76 Beaver St., New York, N. Y.
- HYSLOP, GEORGE K., member (1917), partner, *Hyslop & Boehm*  
76 Beaver St., New York, N. Y.
- IDE, JOSEPH HENRY, associate (1928), partner, *Joseph Henry Ide & Co.*  
1440 Broadway, New York, N. Y.
- IFFLA, GEORGE H., member (1910), partner, *Cavanaugh & Iffla*  
271 Madison Ave., New York, N. Y.
- IMMERMAN, LOUIS, member (1924), *Louis Immerman*  
233 Broadway, New York, N. Y.
- INGLIS, JOHN B., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- IRGANG, CARL, member (1925), partner, *Irgang & Rubin*  
51 Chambers St., New York, N. Y.
- ISAACS, EDWARD, member (1937), partner, *Edward Isaacs & Company*  
551 Fifth Ave., New York, N. Y.
- ISRAEL, EDWIN J., member (1929)  
245 W. 107th St., New York, N. Y.
- ISZARD, T. WHITNEY, member (1914), *T. Whitney Iszard*  
368 W. Clinton St., Elmira, N. Y.
- IVES, RAYMOND, member (1913), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- JACKSON, G. ARTHUR, member (1925), partner, *Jackson, Zaenglein & Ellis*  
31 Exchange St., Rochester, N. Y.
- JACKSON, HOWARD EDGAR, member (1935), partner, *W. C. Heaton and Company*  
25 W. 45th St., New York, N. Y.
- JACOBS, DAVID B., member (1922), partner, *David B. Jacobs & Company*  
1780 Woolworth Bldg., New York, N. Y.
- JACOBS, WILLIAM, member (1937), partner, *Feinberg & Jacobs*  
1440 Broadway, New York, N. Y.
- JACOBSEN, JOHN RUDOLPH, member (1937), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- JACOBSON, SAMUEL J., member (1926), partner, *Jacobson, Greenfield & Co.*  
295 Madison Ave., New York, N. Y.
- JAFFE, JOHN, associate (1927), instructor of accounting, *College of the City of New York*, New York, N. Y.
- JANES, ARTHUR R., member (1934), with *Celanese Corporation of America*  
180 Madison Ave., New York, N. Y.
- JENNINGS, ALVIN RANDOLPH, member (1935), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- JIRGAL, JOHN, member (1926), partner, *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.

*Geographical List of Members and Associates*

NEW YORK (Continued)

- JOHNSON, ERNEST F., member (1935), with *F. W. Lafrentz & Co.*  
100 Broadway, New York, N. Y.
- JOHNSON, WILLIAM B., associate (1922), partner, *Johnson, Wood & Co.*  
43 Cedar St., New York, N. Y.
- JOHNSTON, O. T., associate (1922), with *Board of Trustees, International Com-*  
*mittee, Y.M.C.A.*, 347 Madison Ave., New York, N. Y.
- JONAH, ALBERT L., member (1936), with *Bacas, Gates & Potter*  
110 E. 42nd St., New York, N. Y.
- JONES, HORACE F., member (1936), with *Ernst & Ernst*  
906 Lincoln Alliance Bldg., Rochester, N. Y.
- JOSEPH, DAVID, member (1937), *David Joseph*  
285 Madison Ave., New York, N. Y.
- JOYCE, HERBERT W., associate (1926), treasurer, *George P. Robinson and Co.,*  
*Inc.*, 165 Broadway, New York, N. Y.
- JUDD, ORRIN R., member (1905)  
539 Eastern Parkway, Brooklyn, N. Y.
- KADISON, LOUIS, member (1910), *Louis Kadison*  
Woolworth Bldg., New York, N. Y.
- KAHN, SIDNEY B., member (1931), *Sidney B. Kahn*  
295 Madison Ave., New York, N. Y.
- KALBFLEISH, ALBERT H., associate (1922), treasurer, *Chasers, Inc.*  
155 W. 44th St., New York, N. Y.
- KANARVOGEL, SAMUEL, member (1936), *Samuel Kanarvogel*  
17 E. 42nd St., New York, N. Y.
- KAPLAN, SAMUEL, member (1926), *Samuel Kaplan & Company*  
551 Fifth Ave., New York, N. Y.
- KARMEL, ABRAHAM, member (1910), *Abraham Karmel*  
17 E. 42nd St., New York, N. Y.
- KASSANDER, ARNO R., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- KAUFMANN, JESSE F., member (1935), partner, *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- KEANE, JOHN J., member (1937), with *Loomis, Suffern & Fernald*  
80 Broad St., New York, N. Y.
- KEATING, WILLIAM L., member (1934), partner, *Miller, Donaldson & Company*  
80 Broad St., New York, N. Y.
- KEIG, JOHN H., member (1937), partner, *John P. Richmond & Company*  
551 Fifth Ave., New York, N. Y.
- KELLY, FREDERICK W., member (1930), partner, *J. Edward MacDermott & Co.*  
347 Madison Ave., New York, N. Y.
- KELLY, JOHN M., member (1924), *John M. Kelly*  
15 Park Pl., New York, N. Y.
- KELLY, ROBERT E., member (1936), partner, *Lauder & Kelly*  
310 Press Bldg., Binghamton, N. Y.
- KENNEY, JAMES F., member (1937), *James F. Kenney*  
220 E. 42nd St., New York, N. Y.
- KERR, ERROL, member (1917), partner, *Harris, Kerr, Forster & Company*  
18 E. 48th St., New York, N. Y.
- KERSLAKE, JOHN F., member (1929), with *Consolidated Coal Co.*  
30 Rockefeller Plaza, New York, N. Y.
- KESTER, ROY B., member (1916), *Roy B. Kester*  
19 Rector St., New York, N. Y.
- KETTENBURG, ARTHUR WILLIAM, member (1936), with *Lybrand, Ross Bros. &*  
*Montgomery*, 90 Broad St., New York, N. Y.
- KIEFER, WALTER E., member (1934)  
45-27 256th St., Great Neck, L. I., N. Y.
- KILDUFF, FREDERIC W., member (1921), with *Remington Rand, Inc.*  
315 Fourth Ave., New York, N. Y.

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NEW YORK (Continued)

- KING, C. PERRY, member (1925), partner, *Matthews Brown & Co.*  
82 Beaver St., New York, N. Y.
- KING, HAROLD S., member (1937), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- KING, THOMAS J., member (1927), partner, *R. T. Lingley & Co.*  
120 Broadway, New York, N. Y.
- KINGSLEY, GEORGE H., member (1929), partner, *George H. Kingsley & Company*, 500 Fifth Ave., New York, N. Y.
- KINGSTON, S. CARLTON, member (1924), partner, *Stern, Porter, Kingston & Coleman*, 551 Fifth Ave., New York, N. Y.
- KINN, EDWARD H., member (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- KLEIN, JOSEPH J., member (1913), partner, *Klein, Hinds & Finke*  
19 W. 44th St., New York, N. Y.
- KLEIN, TOBIAS, associate (1922), *Tobias Klein*  
241 Coleridge St., Manhattan Beach, Brooklyn, N. Y.
- KNAUSS, GEORGE L., member (1937), with *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- KNIGHT, PAUL K., member (1922), partner, *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- KNOLL, CHRISTOPHER H., member (1935), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- KOCH, JOHN H., member (1913), partner, *John H. Koch & Company*  
70 Pine St., New York, N. Y.
- KOELBEL, ARTHUR W., member (1935), with *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- KOELSCH, HENRY L., member (1924), *Henry L. Koelsch*  
63 Wall St., New York, N. Y.
- KONDoleon, ANTHONY E., member (1936), *A. E. Kondoleon*  
122 E. 42nd St., New York, N. Y.
- KORK, LOUIS D., member (1928), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- KORTJOHN, EUGENE W., member (1937), partner, *Martin Kortjohn & Co.*  
10 E. 40th St., New York, N. Y.
- KORTJOHN, MARTIN, member (1922), partner, *Martin Kortjohn & Co.*  
10 E. 40th St., New York, N. Y.
- KORTJOHN, MARTIN F., member (1930), partner, *Martin Kortjohn & Co.*  
10 E. 40th St., New York, N. Y.
- KRACKE, EDWARD A., member (1922), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- KRADITOR, ABRAHAM, member (1935), *Abraham Kraditor*  
1450 Broadway, New York, N. Y.
- KRAFT, SAMUEL, member (1924), partner, *Michaelson & Kraft*  
1 Madison Ave., New York, N. Y.
- KRAHE, LESTER A., member (1932), with *Webster, Horne & Blanchard*  
50 Broadway, New York, N. Y.
- KRAKOW, SAMUEL R., associate (1936), partner, *Max Schlessinger & Co.*  
565 Fifth Ave., New York, N. Y.
- KRAMER, NATHANIEL, member (1936), *Nathaniel Kramer*  
3006, 1441 Broadway, New York, N. Y.
- KRAUSS, BERNARD, member (1930), partner, *Marks and Krauss*  
R.K.O. Bldg., Rockefeller Center, New York, N. Y.
- KREJCU, JOSEPH E., member (1936), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- KRONENBERG, ALBERT, associate (1937), partner, *M. J. Stillman & Co.*  
111 John St., New York, N. Y.
- KURZMAN, LOUIS, member (1923), *Louis Kurzman*  
110 W. 40th St., New York, N. Y.

## Geographical List of Members and Associates

### NEW YORK (Continued)

- LACHENBRUCH, MILTON C., associate (1922)  
80 Guion Pl., New Rochelle, N. Y.
- LAFRENTZ, A. F., member (1921), partner, *F. W. Lafrentz & Co.*  
100 Broadway, New York, N. Y.
- LAFRENTZ, F. W., member (1896), partner, *F. W. Lafrentz & Co.*  
100 Broadway, New York, N. Y.
- LALLY, A. A., member (1934), with *John W. Stokes*  
1775 Broadway, New York, N. Y.
- LANDWEHR, HARRY C., member (1926), *Harry C. Landwehr*  
75 Maiden Lane, New York, N. Y.
- LANE, RALPH EMERSON, associate (1937), with *National Dairy Products Corporation*, 120 Broadway, New York, N. Y.
- LANG, HAROLD C., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- LASHER, NORRIS R., member (1923), partner, *John H. Koch & Company*  
70 Pine St., New York, N. Y.
- LASHINS, IVAN R., member (1931), *I. R. Lashins & Company*  
29 Broadway, New York, N. Y.
- LASSER, J. K., member (1926), partner, *J. K. Lasser & Co.*  
1440 Broadway, New York, N. Y.
- LASSER, SAMUEL J., member (1937), with *Seidman & Seidman*  
Bank of Jamestown Bldg., Jamestown, N. Y.
- LAUDER, ROBERT B., member (1926), partner, *Lauder & Kelly*  
324 Press Bldg., Binghamton, N. Y.
- LAW, WILLIAM WEBSTER, member (1923), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- LAWLOR, JOHN E., member (1936), with *W. F. Weiss & Co.*  
7 Dey St., New York, N. Y.
- LAWSON, EDWARD L., member (1937), *Edward L. Lawson*  
300 Madison Ave., New York, N. Y.
- LEAKE, GORDON LEE, associate (1922), partner, *G. L. Leake & Co.*  
12 E. 41st St., New York, N. Y.
- LEAMY, R. H., member (1917), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- LEETE, HARRY OSBORN, member (1920), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- LEFFLER, EDWIN ELLSWORTH, member (1919), *Edwin E. Leffler*  
1300 Genesee Bldg., Buffalo, N. Y.
- LEFKER, HARRY, member (1935), partner, *Harry Lefker & Co.*  
291 Broadway, New York, N. Y.
- LEHN, FREDERICK DITTMAR, member (1924), with *Underwood Elliott Fisher Company*, 1 Park Ave., New York, N. Y.
- LEIDESDORF, SAMUEL D., member (1904), partner, *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- LEIGHT, MILTON, associate (1921), *Milton Leight*  
475 Fifth Ave., New York, N. Y.
- LEITNER, NICHOLAS A., member (1924), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- LENHART, NORMAN J., member (1924), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- LESE, WALTER A., member (1924), partner, *Klein, Hinds & Finke*  
19 W. 44th St., New York, N. Y.
- LESLIE, WILLIAM, member (1934), partner, *Leslie, Banks & Co.*  
21 West St., New York, N. Y.
- LEVY, ABRAHAM, associate (1924)  
793 Westminster Rd., Brooklyn, N. Y.
- LEVY, JOSEPH A., member (1937), *Joseph A. Levy*  
175 Fifth Ave., New York, N. Y.

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NEW YORK (Continued)

- LEVY, SAUL, member (1924), *Saul Levy*  
22 E. 40th St., New York, N. Y.
- LICHTENBERG, ALVIN J., member (1928), *Alvin J. Lichtenberg*  
570 Seventh Ave., New York, N. Y.
- LICHTENDORF, MAX, associate (1925), partner, *Brown, Haber, Geller & Co.*  
1441 Broadway, New York, N. Y.
- LIEBEN, JACK BERNHARD, member (1934), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- LIEBMAN, PAUL, associate (1936), with *Barasch & Wolf*  
1440 Broadway, New York, N. Y.
- LIGTERMOET, HARRY, member (1934), partner, *L. H. Conant & Co.*  
10 E. 40th St., New York, N. Y.
- LINGLE, H. B., associate (1920), assistant treasurer, *Revere Copper and Brass, Inc.*, Rome, N. Y.
- LINGLEY, A. G., member (1916), with *Davis & Wagner*, attorneys  
120 Broadway, New York, N. Y.
- LINK, CHARLES C., member (1908), *Charles C. Link*  
299 Madison Ave., New York, N. Y.
- LIPKIN, CHARLES, member (1936), partner, *Lipkin and Lipkin*  
249 W. 34th St., New York, N. Y.
- LIPSHIE, JOSEPH, member (1924), *Joseph Lipshie*  
1450 Broadway, New York, N. Y.
- LIPSKY, DANIEL, associate (1936), *Daniel Lipsky*  
19 Rector St., New York, N. Y.
- LITTLE, W. PAXTON, member (1906), treasurer, *Niagara Hudson Power Corp.*  
15 Broad St., New York, N. Y.
- LOBELL, NATHANIEL, member (1922), *Nathaniel Lobell & Co.*  
11 W. 42nd St., New York, N. Y.
- LOBENTHAL, MICHAEL S., member (1926), *Michael S. Lobenthal*  
29 W. 34th St., New York, N. Y.
- LOCKE, MORTON FIELD, member (1926), with *Davies & Davies*  
103 Park Ave., New York, N. Y.
- LOEB, SIMON, member (1924), partner, *Loeb and Troper*  
521 Fifth Ave., New York, N. Y.
- LOEWENWARTER, PAUL L., member (1913), partner, *Loewenwarter, Teich & Co.*  
551 Fifth Ave., New York, N. Y.
- LORD, CLARKSON E., member (1903), partner, *Lord & Lord*  
342 Madison Ave., New York, N. Y.
- LORD, HELEN, member (1935), partner, *Lord & Lord*  
342 Madison Ave., New York, N. Y.
- LOTHROP, ERNEST O., member (1922), partner, *Price, Waterhouse & Co.*  
1716 Rand Bldg., Buffalo, N. Y.
- LOUDON, ROBERT C., member (1933), with *Phagan, Tillison & Tremble*  
25 W. 43rd St., New York, N. Y.
- LOVELACE, MEREDITH B., member (1916), partner, *Townsend & Dix*  
280 Broadway, New York, N. Y.
- LUBIN, HERMAN, member (1937), *Herman Lubin*  
1441 Broadway, New York, N. Y.
- LUBIN, JOSEPH I., member (1925), partner, *Eisner & Lubin*  
521 Fifth Ave., New York, N. Y.
- LUDEWIG, HERMANN E., member (1910), partner, *Ludewig & Deutsch*  
580 Fifth Ave., New York, N. Y.
- LUST, ALFRED M., member (1924), partner, *Lust, Kasakove Co.*  
175 Fifth Ave., New York, N. Y.
- LUZ, GEORGE, member (1923), *George Luz*  
2728, 61 Broadway, New York, N. Y.
- LYBRAND, WILLIAM M., member (1902), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.

## Geographical List of Members and Associates

### NEW YORK (Continued)

- LYNCH, PETER F., member (1929), partner, *Allen R. Smart & Co.*  
230 Park Ave., New York, N. Y.
- LYNCH, THOMAS L., member (1922), with *Metropolitan Life Insurance Co.*  
1 Madison Ave., New York, N. Y.
- LYON, FREDERICK W., member (1936), with *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- MAAS, ALFRED N., member (1922), partner, *Maas & Ginsberg*  
11 W. 42nd St., New York, N. Y.
- MACBAIN, R. C., member (1924), treasurer, *Atlantic Gulf and West Indies  
Steamship Lines*, Pier 13, East River, New York, N. Y.
- MACDERMOTT, J. EDWARD, member (1924), partner, *J. Edward MacDermott &  
Co.*, 347 Madison Ave., New York, N. Y.
- MACDONAGH, ANDREW PATRICK, member (1936), *Andrew Patrick MacDonagh*  
152 W. 42nd St., New York, N. Y.
- MACDONALD, EDMUND J., member (1930), secretary, *Consolidated Coppermines  
Corp.*, 2645, 120 Broadway, New York, N. Y.
- MACGREGOR, MALCOLM, member (1923), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- MACKAY, WILLIAM J., associate (1932), treasurer, *Mutual Chemical Company of  
America*, 270 Madison Ave., New York, N. Y.
- MACKENZIE, DUNCAN GORDON, member (1926), with *Peat, Marwick, Mitchell &  
Co.*, 70 Pine St., New York, N. Y.
- MACKENZIE, THOMAS A., member (1924), partner, *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- MACLACHLAN, JOHN, associate (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- MACLACHLAN, MURDOCH W., member (1925), partner, *Peat, Marwick, Mitchell  
& Co.*, 70 Pine St., New York, N. Y.
- MACLETHIE, JOHN, member (1911), auditor, *The American Metal Company,  
Ltd.*, 61 Broadway, New York, N. Y.
- MACNICOL, ALEXANDER MACLEAN, member (1930), partner, *Greenman,  
MacNicol & Co.*, 30 Vesey St., New York, N. Y.
- MACRAE, FARQUHAR J., member (1903), partner, *Farquhar J. MacRae & Com-  
pany*, 90 Wall St., New York, N. Y.
- MACRAE, MURDOCK NORMAN, member (1937), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- MADDEN, JOHN T., member (1913), dean, *School of Commerce, Accountis and  
Finance, New York University*, Washington Square East, New York, N. Y.
- MAIN, FRED L., member (1922), partner, *Main & Company*  
1 Wall St., New York, N. Y.
- MAKAY, ALEXANDER F., member (1913), partner, *Alexander F. Makay & Co.*  
245 Fifth Ave., New York, N. Y.
- MANNING, ANTHONY B., member (1937), with *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- MANSLEY, ROBERT H., member (1910)  
Mayflower Ave., Massapequa Park, Long Island, N. Y.
- MANWARING, MORRIS BROOKS, member (1937), partner, *Stagg, Mather &  
Hough*, 141 Broadway, New York, N. Y.
- MAPES, LESTER D., member (1909), with *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- MARDER, LOUIS, member (1937), *Louis Marder*  
165 Broadway, New York, N. Y.
- MARK, DAVID L., associate (1922), partner, *Louis Sturz & Company*  
1501 Broadway, New York, N. Y.
- MARKEL, ARNOLD, member (1923), partner, *Arnold Markel & Company*  
2 Lafayette St., New York, N. Y.
- MARKOVITS, WILLIAM B., member (1934), *William B. Markovits & Staff*  
1 North St., Middletown, N. Y.

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- MARKS, IRVING MORTIMER, member (1936), *I. M. Marks & Co.*  
1 E. 43rd St., New York, N. Y.
- MARKS, LEONARD, member (1925), partner, *Marks & Krauss*  
R.K.O. Bldg., Rockefeller Center, New York, N. Y.
- MARSHAL, FRANK G., associate (1935), with *R. G. Rankin & Co.*  
1 Cedar St., New York, N. Y.
- MARTIN, FRANCIS C., associate (1928), accountant, *Sinclair Refining Co.*  
45 Nassau St., New York, N. Y.
- MARTIN, JOSEPH LOUIS, associate (1922), president, *Oil Exploration Company*  
405 Lexington Ave., New York, N. Y.
- MARVIN, CHARLES L., member (1934), *Charles L. Marvin*  
246 State St., Schenectady, N. Y.
- MARVIN, J. ARTHUR, member (1921), partner, *F. W. Lafrentz & Co.*  
100 Broadway, New York, N. Y.
- MASCH, SOL, associate (1925), partner, *Sol Masch & Company*  
60 E. 42nd St., New York, N. Y.
- MATHER, CHARLES E., member (1916), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- MATHER, C. RONALD, member (1929), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.
- MATHEWS, J. WOODROW, member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- MATTERSDORF, LEO, member (1936), with *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- MATTHEWS, CHARLES, member (1921)  
204 Lincoln Ave., Brooklyn, N. Y.
- MATTHEWS, WILLIAM A., member (1922)  
123 Eakins Rd., Munsey Park, Manhasset, Long Island, N. Y.
- MATTIS, RUDOLPH, member (1922), partner, *Joyce & Mattis*  
100 E. 42nd St., New York, N. Y.
- MAXFIELD, TERRELL BENJAMIN, member (1937), *T. B. Maxfield*  
219 Savings Bank Bldg., Ithaca, N. Y.
- MAY, GEORGE O., member (1902), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- MCALVEY, JOHN, member (1937), with *Leslie, Banks & Co.*  
21 West St., New York, N. Y.
- MCALLISTER, EDWARD A., member (1914), *Edward A. McAllister*  
2 Rector St., New York, N. Y.
- MCARDLE, JOSEPH J., member (1921), partner, *McArdle & McArdle*  
42 Broadway, New York, N. Y.
- MCBEAN, JAMES, JR., associate (1934), with *Patterson & Ridgway*  
74 Trinity Pl., New York, N. Y.
- MCCABE, JOHN F., member (1932), partner, *R. T. Lingley & Co.*  
1044, 120 Broadway, New York, N. Y.
- MCCADDEN, WALTER ADELBERT, associate (1937), tax accountant, *The International Nickel Company, Inc.*, 67 Wall St., New York, N. Y.
- MCCALLUM, DOUGALL, member (1921), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- MCCANN, GEORGE B., member (1936), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- MCCARROLL, A. P., member (1921), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- MCCARTHY, GEORGE F., member (1922), *George F. McCarthy & Company*  
149 Broadway, New York, N. Y.
- MCCARTHY, THOMAS J., member (1937), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- MCCAW, ALEXANDER GEORGE, member (1922), *Alexander G. McCaw*  
170 Broadway, New York, N. Y.

## Geographical List of Members and Associates

### NEW YORK (Continued)

- MCCLUSKEY, EDWARD P., member (1937), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- MCCORMACK, E. F., member (1936), with *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.
- MCCRILLIS, GEORGE CLARK, member (1936), *George C. McCrillis*  
257 Winthrop Rd., Eastwood Section, Syracuse, N. Y.
- MCCUE, JOHN J., member (1935), partner, *Miller, Donaldson & Company*  
80 Broad St., New York, N. Y.
- MCCULLOH, CHARLES S., member (1903), partner, *F. W. Lafrentz & Co.*  
100 Broadway, New York, N. Y.
- MC EWEN, HOWARD L., associate (1923), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- MCGIRL, JOHN J., member (1933), partner, *Acker & McGirl*  
205 E. 42nd St., New York, N. Y.
- MCGRATH, GEORGE W., member (1931), partner, *McGrath, Doyle & Phair*  
41 Maiden Lane, New York, N. Y.
- MCGREGOR, W. D., member (1917), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- MCINTOSH, GOULD, member (1921), *Gould McIntosh & Co.*  
14 Wall St., New York, N. Y.
- MCIVER, GEORGE W., JR., member (1928), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- MCKANE, DENTON, member (1934), chief accounting engineer, *Underwood Elliott Fisher Company, Inc.*, 1 Park Ave., New York, N. Y.
- MCKENNA, JAMES A., member (1905), *James A. McKenna*  
107 William St., New York, N. Y.
- MC KEON, WINFIELD, member (1924), partner, *McKeon & Strong*  
12 E. 41st St., New York, N. Y.
- MCLAUGHLIN, STUART W., member (1935), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- MCLEOD, THOMAS L., member (1925), with *Miller, Franklin, Basset & Company*  
183 E. Main St., Rochester, N. Y.
- MCMAHON, OLIVER R., member (1925), comptroller, *Radio-Keith-Orpheum Corp.*, 1270 Sixth Ave., New York, N. Y.
- MCMAMARA, WILLIAM R., member (1932), with *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- MEADE, PHILIP NELSON, member (1928)  
144 W. 78th St., New York, N. Y.
- MEIHOFFER, WALTER, member (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- MEINHARDT, HAROLD S., member (1920)  
52 William St., New York, N. Y.
- MENDES, GEORGE A., member (1935), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- MENDES, HENRY E., member (1913), partner, *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- MENIKOFF, A. LEROY, associate (1934), *A. L. Menikoff*  
217 Broadway, New York, N. Y.
- MESURAC, FRANK, member (1920), with *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- MEYER, ANTHONY G., associate (1930), with *Merrill, Lynch & Co.*  
40 Wall St., New York, N. Y.
- MEYER, HERMAN J., member (1925), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- MEYER, JOHN H., member (1933), *John H. Meyer*  
500 Fifth Ave., New York, N. Y.
- MEYERSON, HYMAN, member (1936), partner, *Hyman Meyerson & Co.*  
3508 Woolworth Bldg., New York, N. Y.



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NEW YORK (Continued)

- MICHAELSON, BENEDICT S., member (1922), partner, *Michaelson & Kraft*  
1 Madison Ave., New York, N. Y.
- MICKELSON, JOHN F., member (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- MILES, RAYMOND M., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- MILLAR, EDWARD B., member (1916), with *United States Rubber Co.*  
1790 Broadway, New York, N. Y.
- MILLER, ELMER F., member (1936), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- MILLER, HERMAN A., member (1937), *Herman A. Miller*  
31 Exchange St., Rochester, N. Y.
- MILLER, JAMES D., member (1930), partner, *W. F. Weiss & Co.*  
7 Dey St., New York, N. Y.
- MILLS, J. EMORY, member (1919), partner, *Mills & Ward*  
80 Broad St., New York, N. Y.
- MILLS, LESLIE, member (1936), partner, *O. F. Taylor & Co.*  
50 Broadway, New York, N. Y.
- MILNE, DAVID L., member (1920), partner, *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- MITCHELL, FRANCIS L., member (1917), *Francis L. Mitchell*  
92 Liberty St., New York, N. Y.
- MOERAN, EDWARD H., member (1917), partner, *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- MOIR, THOMAS NIVEN, member (1927), with *Equitable Life Assurance Society*  
*of New York*, 395 Seventh Ave., New York, N. Y.
- MONAHAN, JOHN J., member (1936), with *American South African Line, Inc.*  
26 Beaver St., New York, N. Y.
- MONK, ARTHUR PAUL, member (1924), *Arthur P. Monk & Company*  
5 Beekman St., New York, N. Y.
- MONTGOMERY, ROBERT H., member (1902), partner, *Lybrand, Ross Bros. &*  
*Montgomery*, 1 E. 44th St., New York, N. Y.
- MORAN, JOHN P., associate (1937)  
4054 Carpenter Ave., Bronx, N. Y.
- MORONEY, RICHARD M., member (1922), partner, *Moroney & Donelan*  
25 Beaver St., New York, N. Y.
- MORRIS, CHARLES E., member (1910), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- MORRIS, MOE, member (1923), *Moe Morris*  
1270 Sixth Ave., New York, N. Y.
- MORRISON, FRANCIS A., associate (1920), partner, *Morrison & Hanson*  
170 Broadway, New York, N. Y.
- MORROW, ROBERT CARTER, member (1910), with *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- MORSE, HAROLD S., member (1917), partner, *Scovell, Wellington & Co.*  
111 Broadway, New York, N. Y.
- MORSE, PERLEY, member (1908), partner, *Perley Morse & Company*  
165 Broadway, New York, N. Y.
- MORTON, D. WALTER, member (1922), partner, *Morton & Bennett*  
309 University Block, Syracuse, N. Y.
- MOSES, ISIDORE, member (1922), partner, *Rothman & Moses*  
11 E. 44th St., New York, N. Y.
- MOWLE, THOMAS FRANCIS, member (1937), with *Lybrand, Ross Bros. & Mont-*  
*gomery*, 90 Broad St., New York, N. Y.
- MOYER, MELBOURNE S., member (1906), with *Fulton Trust Company of New*  
*York*, 149 Broadway, New York, N. Y.
- MULLEN, FRANCIS N., member (1928), *Francis N. Mullen*  
234 Keeney Theatre Bldg., Elmira, N. Y.

*Geographical List of Members and Associates*

**NEW YORK (Continued)**

- MULLER, HERMAN E., member (1923), partner, *Milligan, Muller & Company*  
342 Madison Ave., New York, N. Y.
- MULLER, MARCUS A., member (1913), *Marcus A. Muller*  
250 E. 43rd St., New York, N. Y.
- NUMAW, GEORGE THEODORE, member (1937), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- MUNROE, DAVID, member (1923), partner, *Alfred Rose & Co.*  
140 Cedar St., New York, N. Y.
- MUR, CARL, member (1937), *Carl Mur*  
1476 Broadway, New York, N. Y.
- MURDOCH, ROBERT GRAY, member (1935), with *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- MURPHY, ALEXANDER SEARIGHT, member (1930), *Alex. S. Murphy*  
420 Lexington Ave., New York, N. Y.
- MURPHY, HAROLD J., member (1929), manager, *Watson & White*  
149 Broadway, New York, N. Y.
- MURPHY, RAYMOND F., associate (1936), partner, *Stover, Butler & Murphy*  
City Bank Bldg., Syracuse, N. Y.
- MURRAY, WILLIAM RUSSELL, member (1928), partner, *George H. Kingsley & Company*, 500 Fifth Ave., New York, N. Y.
- MUSCHETT, RALPH W., member (1932), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- MYER, GEORGE W., JR., member (1912), *Geo. W. Myer, Jr.*  
31 Nassau St., New York, N. Y.
- NACHBAR, DANIEL, member (1930), *Daniel Nachbar*  
521 Fifth Ave., New York, N. Y.
- NASMYTH, CHARLES J., member (1907)  
126 Liberty St., New York, N. Y.
- NAYLOR, EDWIN J., member (1924), partner, *Edmonds & Naylor*  
33 W. 42nd St., New York, N. Y.
- NEILL, ALEXANDER B., member (1923), partner, *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- NEILSON, B. G., member (1922), vice-president, *Brooklyn Union Gas Co.*  
176 Remsen St., Brooklyn, N. Y.
- NELSON, A. ROBERT, member (1933)  
7201 Ridge Ave., Brooklyn, N. Y.
- NETTLESHIP, WILLIAM SCOTT, member (1937), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- NICHOLS, IRA C., member (1914), *Ira C. Nichols*  
217 Broadway, New York, N. Y.
- NICHOLSON, FRED T., member (1908), *Fred T. Nicholson*  
108 Water St., New York, N. Y.
- NICHOLSON, HOWARD P., member (1933), *Howard P. Nicholson*  
410 Herald Bldg., Syracuse, N. Y.
- NICKLAS, C. AUBREY, member (1911), *C. Aubrey Nicklas*  
6 Church St., New York, N. Y.
- NIEDERWIESEN, RICHARD E., member (1921), *R. E. Niederwiesen Co.*  
141 Broadway, New York, N. Y.
- NILES, OSCAR L., member (1922), partner, *Naramore and Niles*  
Lincoln-Alliance Bank Bldg., Rochester, N. Y.
- NISSLEY, WARREN W., member (1925), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- NIVEN, JOHN B., member (1904), partner, *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- NIXDORFF, FRANK B., member (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- NOHE, GEORGE L., member (1936), partner, *O. F. Taylor & Co.*  
50 Broadway, New York, N. Y.

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**NEW YORK (Continued)**

- NOLAN, L. J., member (1905), partner, *Arihur Young & Co.*  
1 Cedar St., New York, N. Y.
- NOONE, JOHN, member (1914)  
7th Ave. and 50th St., New York, N. Y.
- NORTH, RAYMOND EDWARD, member (1925), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- NORTON, LEWIS M., member (1923), partner, *Pogson, Peloubet & Co.*  
25 Broadway, New York, N. Y.
- NUGENT, JAMES E., associate (1924), partner, *Nugent & Haeussler*  
94 Broadway, Newburgh, N. Y.
- OAKEY, FRANCIS, member (1910), comptroller, *New York Life Insurance Co.*  
51 Madison Ave., New York, N. Y.
- OCHIS, MICHAEL, associate (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- O'CONNOR, RAYMOND A., member (1936), *R. A. O'Connor and Company*  
Trust Company Bldg., Niagara Falls, N. Y.
- O'DONOGHUE, C. J., member (1923), *C. J. O'Donoghue*  
90 Broad St., New York, N. Y.
- OKUN, ISAAC E., member (1926), *Isaac E. Okun*  
2408, 250 W. 57th St., New York, N. Y.
- OLSHEN, J. W., associate (1919), partner, *Robinson & Olshen*  
2313, 11 W. 42nd St., New York, N. Y.
- ONDRICK, CHARLES, member (1928), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- O'NEIL, GEORGE W., member (1930), partner, *Boyce, Hughes & Farrell*  
70 Pine St., New York, N. Y.
- O'REILLY, HUGH S., member (1927), chairman, department of accounting,  
*School of Business, Fordham University*, 233 Broadway, New York, N. Y.
- ORNSTEIN, IRVING, member (1936), partner, *Ornstein, Rifkin & Co.*  
25 W. 44th St., New York, N. Y.
- O'SHAUGHNESSY, JAMES P., member (1936), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- OSTRANDER, RAYMOND F., associate (1937), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- OSTREICHER, J. P., member (1924), partner, *Kraus, Ostreicher & Co.*  
274 Madison Ave., New York, N. Y.
- OTT, NELSON L., associate (1926), with *Lazard Freres*  
120 Broadway, New York, N. Y.
- OWEN, GEORGE ANTHONY, member (1936), with *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.
- PACE, HOMER S., member (1908), president, *Pace Institute*  
225 Broadway, New York, N. Y.
- PAGEN, J. LAWRENCE, member (1921), vice-president, *Blyth & Co., Inc.*  
14 Wall St., New York, N. Y.
- PALEN, JENNIE M., member (1936), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- PALMER, LESLIE E., member (1915), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- PANGBORN, WARREL S., member (1906), partner, *Pangborn & Pangborn*  
220 Broadway, New York, N. Y.
- PARK, JAMES, member (1905), partner, *Park, Potter & Co.*  
141 Broadway, New York, N. Y.
- PARK, JAMES C., member (1928), partner, *Park, Potter & Co.*  
141 Broadway, New York, N. Y.
- PARK, STANLEY W., member (1916), partner, *S. W. Park & Co.*  
31 Nassau St., New York, N. Y.
- PARKER, CLARENCE G., member (1936), with *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.

*Geographical List of Members and Associates*

NEW YORK (Continued)

- PARSONS, FREDERICK S., member (1923), *Frederick S. Parsons*  
377 Broadway, New York, N. Y.
- PASLEY, ROBERT S., member (1917), partner, *Pasley & Conroy*  
67 Wall St., New York, N. Y.
- PATTERSON, SAMUEL D., member (1905), *Samuel D. Patterson*  
1125 Grand Concourse, New York, N. Y.
- PATTERSON, WILLIAM D., member (1923)  
9 Pont St., Great Neck, L. I., N. Y.
- PAVELKA, GEORGE WILLIAM FRANCIS, member (1936), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- PEARLBERG, HARRY, member (1925), *Harry Pearlberg*  
570 Seventh Ave., New York, N. Y.
- PEAVY, WAYMON G., associate (1937), with *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- PEKAR, FRANK J., member (1925)  
4331-45th St., Sunnyside, L. I., N. Y.
- PELLATON, ROGER ALBERT, member (1936), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- PELOUBET, MAURICE E., member (1923), partner, *Pogson, Peloubet & Co.*  
25 Broadway, New York, N. Y.
- PELOUBET, SIDNEY W., member (1923), partner, *Pogson, Peloubet & Co.*  
25 Broadway, New York, N. Y.
- PEMBRIDGE, STANLEY, member (1924)  
The Towers, Yonkers, N. Y.
- PENNY, EVERETT J., member (1934), with *Hurdman and Cranstoun*  
31 Mamaroneck Ave., White Plains, N. Y.
- PENNYCOCK, THOMAS P., member (1923)  
272 Lincoln Pl., Brooklyn, N. Y.
- PEPER, JOHN L., associate (1937), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- PERCUS, PHILIP M., member (1937), *Philip M. Percus*  
565 Fifth Ave., New York, N. Y.
- PERPER, GEORGE W., member (1937), partner, *George W. Perper & Company*  
11 W. 42nd St., New York, N. Y.
- PETERS, JOSEPH J., member (1935), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- PETERS, RALPH W., member (1924), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- PETERSEN, O. C. W., member (1922), partner, *Owen Petersen & Co.*  
101 Park Ave., New York, N. Y.
- PETERSON, JOHN MYRON, member (1935), with *American Tobacco Company*  
111 Fifth Ave., New York, N. Y.
- PETERSON, WILLIAM H., JR., member (1936), partner, *Hopkins and Company*  
14 Wall St., New York, N. Y.
- PEYSER, MICHAEL, member (1925), partner, *Simonoff, Peyser & Citrin*  
11 W. 42nd St., New York, N. Y.
- PFLEEGER, FLOYD J., member (1927), *Floyd J. Pfleeger*  
Liberty Bank Bldg., Buffalo, N. Y.
- PHAGAN, KNOX B., member (1922), partner, *Phagan, Tillison & Tremble*  
25 W. 43rd St., New York, N. Y.
- PHAIR, NORMAN F., member (1933), partner, *McGrath, Doyle & Phair*  
41 Maiden Lane, New York, N. Y.
- PHELPS, JULIAN O., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- PHILIPS, HERBERT O., member (1923), with *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- PHILLIPS, B. B., member (1936), with *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.

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NEW YORK (Continued)

- PHILP, WALTER J., member (1922), with *Collins, Barth & Company*  
120 Broadway, New York, N. Y.
- PHINNEY, ROBERT NASH, member (1916), *Robert Nash Phinney*  
30 Church St., New York, N. Y.
- PIERCE, DEWEY D., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- PIERCE, ROY FRANKLIN, member (1932), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- PINCUS, THEODORE, member (1937), partner, *Robert Siegel & Co.*  
29 Broadway, New York, N. Y.
- PINES, SIGMUND, member (1937), *Sigmund Pines*  
475 Fifth Ave., New York, N. Y.
- PINKERNELL, P. HENRY, member (1936), with *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- PITTLUCK, CHARLES H., associate (1911), partner, *Pittluck & Pittluck*  
225 W. 34th St., New York, N. Y.
- PLANCHER, ABRAHAM, associate (1927), with *George M. Sachs*  
19 W. 44th St., New York, N. Y.
- POIT, CHARLES H., associate (1935), with *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- POMERANCE, NATHANIEL, member (1925), *Nathaniel Pomerance*  
320 Broadway, New York, N. Y.
- POOLE, ARTHUR BENSELL, associate (1925)  
4627, 30 Rockefeller Plaza, New York, N. Y.
- PORTERFIELD, AUSTIN ROY, member (1933), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- PORTMAN, ELMER WILLIAM, member (1931), comptroller, *Continental Baking Corp.*, 630 Fifth Ave., New York, N. Y.
- POTTER, JOHN CLARKSON, member (1935), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- POWELL, ALVIN M., member (1937), partner, *Alvin M. Powell & Co.*  
50 Church St., New York, N. Y.
- PREINREICH, GABRIEL A. D., member (1928), *Gabriel A. D. Preinreich*  
17 E. 42nd St., New York, N. Y.
- PRELY, ANTHONY LOUIS, member (1933), with *Loomis, Suffern & Fernald*  
80 Broad St., New York, N. Y.
- PREVILLE, MAURICE S., member (1936), partner, *David Berdon & Co.*  
1450 Broadway, New York, N. Y.
- PRIAULX, C. NICHOLAS, member (1932), partner, *Rhyme, Priaulx & Beairsto*  
233 Broadway, New York, N. Y.
- PRICE, CHARLES N., member (1930), *Charles N. Price*  
122 E. 42nd St., New York, N. Y.
- PRICE, GEORGE WILLIAM, member (1936), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- PROSNITZ, LUDWIG B., member (1935), *L. B. Prosnitz & Co.*  
295 Madison Ave., New York, N. Y.
- PRYOR, O. KENNETH, member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- PRYTHERCH, ROBERT H., member (1933), partner, *Leslie, Banks & Co.*  
21 West St., New York, N. Y.
- QUINN, WILLIAM D., member (1936), with *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.
- RAFTER, ADOLPHE, member (1923), *Adolphe Rafter*  
1 Broadway, New York, N. Y.
- RANKIN, R. G., member (1919), partner, *R. G. Rankin & Co.*  
1 Cedar St., New York, N. Y.
- RAPPAPORT, LOUIS H., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.

*Geographical List of Members and Associates*

NEW YORK (Continued)

- RAPPAPORT, PERCY, member (1922), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- RAUH, JULIUS J., member (1931), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- RAYNOR, JOHN L., member (1935), with *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- RAYSON, ENNES CHARLES, associate (1922), *Ennes Charles Rayson*  
88 S. Main St., Pittsford, N. Y.
- REA, GEORGE, member (1920), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- RECHT, JOSEPH, member (1937), *Joseph Recht*  
1457 Broadway, New York, N. Y.
- REEVE, ARCHIE FREDERICK, member (1921), partner, *Reeve, Brown and Atkins*  
90 Broad St., New York, N. Y.
- REGAN, MAURICE S., associate (1924), auditor, *United States Treasury Department*, 17 Battery Pl., New York, N. Y.
- REID, WILLIAM ROBERT, member (1937), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- REIK, RAYMOND C., member (1916), partner, *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- REMER, CLARENCE FULTON, member (1926), with *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.
- REQUA, S. ERWIN, member (1921), *S. Erwin Requa*  
120 Broadway, New York, N. Y.
- REYDEL, CHARLES A., member (1925), *Charles A. Reydel*  
1720, 116 John St., New York, N. Y.
- REYNOLDS, WARD B., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- RHODES, BENJAMIN C., member (1933), *Benjamin C. Rhodes*  
10 Second St., Troy, N. Y.
- RHYNE, WILLIAM C., member (1915), partner, *Rhyne, Prialux & Bearsto*  
233 Broadway, New York, N. Y.
- RICE, HARRY MILNER, member (1921), partner, *F. W. Lafrentz & Co.*  
100 Broadway, New York, N. Y.
- RICHARDS, PAUL J., member (1920), partner, *Richards & Ganly*  
69 Dey St., New York, N. Y.
- RICHARDSON, CLARENCE H., associate (1935), with *Price, Waterhouse & Co.*  
1716 Rand Bldg., Buffalo, N. Y.
- RICHARDSON, ROBERT K., member (1935), partner, *Richardson & Richardson*  
31 Union Sq., New York, N. Y.
- RICHARDSON, WILSON GAINES, member (1932), partner, *Richardson & Richardson*, 31 Union Sq., New York, N. Y.
- RICHMOND, JOHN P., member (1935), *John P. Richmond & Company*  
551 Fifth Ave., New York, N. Y.
- RIDGES, ROBERT P., associate (1937), assistant to the treasurer, *Alexander Smith & Sons Carpet Co.*, Yonkers, N. Y.
- RIDGWAY, JAMES LAWRENCE, member (1916), partner, *Patterson & Ridgway*  
74 Trinity Pl., New York, N. Y.
- RIEDEL, CHARLES M., member (1922), *Charles M. Riedell & Co.*  
30 Broad St., New York, N. Y.
- RIFKIN, LOUIS A., member (1936), partner, *Ornstein, Rifkin Co.*  
25 W. 44th St., New York, N. Y.
- RIGBY, A. G. P., member (1924), with *Sharp, Milne & Co.*  
107 William St., New York, N. Y.
- RITCHIE, ALFRED A., member (1914), partner, *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- RITSON, JOSEPH A., member (1924)  
111-37 Martel Pl., Forest Hills, L. I., N. Y.

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**NEW YORK (Continued)**

- ROBBINS, IRA B., member (1924), partner, *Rossmoore & Robbins*  
551 Fifth Ave., New York, N. Y.
- ROBERTS, JOHN W., member (1920), assistant comptroller, *International Telephone & Telegraph Corporation*, 67 Broad St., New York, N. Y.
- ROBINSON, REUBEN R., associate (1923), partner, *Reuben R. Robinson & Co.*  
295 Madison Ave., New York, N. Y.
- ROEDER, LEOPOLD, member (1934), with *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.
- ROGERS, JOHN P., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- ROGERS, LAWRENCE H., associate (1937), auditor, *Richfield Oil Corporation of New York*, 19 W. 50th St., New York, N. Y.
- ROHRBACH, JOHN F. D., member (1915), partner, *J. Lee Nicholson & Company*  
Woolworth Bldg., New York, N. Y.
- ROHRBACH, WILLIAM W., member (1937), with *J. Lee Nicholson & Company*  
Woolworth Bldg., New York, N. Y.
- ROHWERDER, FREDERICK C., member (1923), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- ROLLS-WARRINGTON, C. W., member (1920), partner, *J. Yalden & Co.*  
117 Liberty St., New York, N. Y.
- ROLNIK, MAX, member (1923), partner, *Leslie, Banks & Co.*  
21 West St., New York, N. Y.
- ROSCHER, CHRISTOPHER L., member (1932), partner, *W. C. Heaton and Company*, 25 W. 45th St., New York, N. Y.
- ROSE, JAMES, associate (1925), *James Rose*  
611 Auburn Ave., Buffalo, N. Y.
- ROSENBERG, LEON, member (1937), partner, *Leon Rosenberg & Co.*  
11 W. 42nd St., New York, N. Y.
- ROSENBLUM, CHARLES S., member (1929), partner, *Robert Siegel & Co.*  
29 Broadway, New York, N. Y.
- ROSENBLUM, MIRIAM, associate (1937), income tax auditor, *New York State Tax Commission, Income Tax Bureau*, Albany, N. Y.
- ROSENKAMPPF, ARTHUR H., member (1924), professor of accounting, *New York University*, Washington Square E., New York, N. Y.
- ROSENTHAL, JOSEPH, member (1924), partner, *Feinberg & Jacobs*  
1440 Broadway, New York, N. Y.
- ROSOFF, LOUIS H., member (1930), *L. H. Rosoff & Co.*  
120 Wall St., New York, N. Y.
- ROSS, I. ARNOLD, member (1936), *I. Arnold Ross*  
233 Broadway, New York, N. Y.
- ROSS, NATHAN F., member (1936), with *Lehman Bros.*  
1 William St., New York, N. Y.
- ROSSI, FRANK P., member (1937), with *Corning Glass Works*  
Corning, N. Y.
- ROSSMOORE, EMERSON E., member (1923), partner, *Rossmoore & Robbins*  
551 Fifth Ave., New York, N. Y.
- ROTH, JONAS, member (1937), *Jonas Roth & Co.*  
205 W. 34th St., New York, N. Y.
- ROTHMAN, MOSES H., member (1922), partner, *Rothman & Moses*  
11 E. 44th St., New York, N. Y.
- ROWBOTHAM, GEOFFREY G., member (1932), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- RUCKER, ROBERT HAMILTON, member (1901), *Robert Hamilton Rucker*  
27 W. 67th St., New York, N. Y.
- RUMBLE, ALBERT H., member (1936), comptroller, *Remington Rand, Inc.*  
465 Washington St., Buffalo, N. Y.
- RUSSELL, HAROLD STANLEY, member (1936), partner, *McAllister & Russell*  
911 Temple Bldg., Rochester, N. Y.

## Geographical List of Members and Associates

### NEW YORK (Continued)

- RUSTON, MONTEATH, member (1932), with *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- RYAN, JOSEPH H., associate (1930), *Joseph H. Ryan*  
122 E. 42nd St., New York, N. Y.
- RYAN, PATRICK L., member (1936), assistant secretary of corporation, *R. H. Macy & Co., Inc.*, 34th St. & Broadway, New York, N. Y.
- SACHS, GEORGE M., member (1925), *George M. Sachs*  
19 W. 44th St., New York, N. Y.
- SACHS, LOUIS A., member (1933), *Louis A. Sachs*  
309 Fifth Ave., New York, N. Y.
- SACK, ISIDOR, member (1936), comptroller, *Lehman Bros.*  
1 William St., New York, N. Y.
- ST. JOHN, NEWTON D., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- SAIZ, GIUSTO E., member (1937), *Giusto E. Saiz*  
274 Madison Ave., New York, N. Y.
- SALVATORE, NICHOLAS, member (1935), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- SALWAY, WILLIAM S., member (1925), *William S. Salway*  
149 Broadway, New York, N. Y.
- SAMPSON, GEORGE F., member (1924), partner, *R. T. Lingley & Co.*  
120 Broadway, New York, N. Y.
- SANBORN, JOHN WINDSOR, member (1930), partner, *Percival G. Bixby & Co.*  
528 Marine Trust Bldg., Buffalo, N. Y.
- SANDERS, A. H., member (1919), *A. H. Sanders*  
11 W. 42nd St., New York, N. Y.
- SAUSE, CLIFTON A., member (1935), *Clifton A. Sause*  
209 E. 18th St., New York, N. Y.
- SAXTON, DELBERT F., member (1927), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- SAYPOL, JULIAN H., associate (1923), *Julian H. Saypol*  
280 Broadway, New York, N. Y.
- SCALL, MAX, associate (1925), *Max Scall*  
51 Chambers St., New York, N. Y.
- SCHAEBERLE, FREDERICK M., member (1922), treasurer, *Pace Institute*  
225 Broadway, New York, N. Y.
- SCHAEDLE, ROBERT C., member (1933), with *Patterson & Ridgway*  
74 Trinity Pl., New York, N. Y.
- SCHAFFER, WALTER LYON, member (1930), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- SCHARF, HARRY A., associate (1925), partner, *Scharf & Geist*  
9 Rockefeller Plaza, New York, N. Y.
- SCHIEBER, MAX S., member (1920), partner, *Gray, Scheiber & Company*  
42 Broadway, New York, N. Y.
- SCHILLER, GEORGE, member (1935), *George Schiller*  
274 Madison Ave., New York, N. Y.
- SCHLESSINGER, MAX, associate (1917), partner, *Max Schlessinger and Company*  
565 Fifth Ave., New York, N. Y.
- SCHMALZL, OTTO PAUL, associate (1928), partner, *S. Roger Mitchell & Co.*  
175 Main St. White Plains, N. Y.
- SCHMIDT, JOHN H., member (1930), comptroller, *General Time Instruments Corp.*, 109 Lafayette St., New York, N. Y.
- SCHMIEL, ERWIN J., member (1924), partner, *Fedde & Co.*  
110 William St., New York, N. Y.
- SCHNEIDER, HAROLD F., member (1937), with *Deloitte, Plender, Griffiths & Co.*  
49 Wall St., New York, N. Y.
- SCHNEIDER, THEODORE I., member (1917), partner, *Theodore I. Schneider & Co.*  
295 Madison Ave., New York, N. Y.



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NEW YORK (Continued)

- SCHRADER, WILLIAM H., associate (1936), with *Price, Waterhouse & Co.*  
1716 Rand Bldg., Buffalo, N. Y.
- SCHULTZ, JOSEPH, member (1926), partner, *Zabelle & Schultz*  
1776 Broadway, New York, N. Y.
- SCHUYLER, THEOPHILUS, member (1916), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- SCHWARZ, ALBERT FREDERICK, associate (1936), assistant secretary, *Pathe Film Corporation*, 1270 Sixth Ave., New York, N. Y.
- SCHWIER, R. N., associate (1936), with *Price, Waterhouse & Co.*  
1716 Rand Bldg., Buffalo, N. Y.
- SCOBIE, JOHN C., member (1915), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- SCOTT, FRANK W., associate (1918), with *Barrow, Wade, Guhrle & Co.*  
120 Broadway, New York, N. Y.
- SCOVILLE, CLIFFORD E., member (1905), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- SEAMON, MAXWELL, associate (1926), *Maxwell Seamon*  
320 Fifth Ave., New York, N. Y.
- SEARLE, HARRY F., member (1905), *H. F. Searle*  
80 Broad St., New York, N. Y.
- SEEBE, ROGER A., member (1936), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- SEGELKEN, JULIUS D., member (1937), with *Eckes & Dean*  
40 Rector St., New York, N. Y.
- SEIDMAN, HENRY L., member (1923), *Henry L. Seidman & Co.*  
67 W. 44th St., New York, N. Y.
- SEIDMAN, JACOB STEWART, member (1936), partner, *Seidman & Seidman*  
80 Broad St., New York, N. Y.
- SEIDMAN, MAXMILIAN L., member (1936), partner, *Seidman & Seidman*  
80 Broad St., New York, N. Y.
- SEMPLE, ALLAN, member (1925), *Allan Semple*  
14 Wall St., New York, N. Y.
- SHANNON, GEORGE F., member (1934), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- SHARKEY, HENRY W., member (1933), *H. W. Sharkey & Co.*  
63 Park Row, New York, N. Y.
- SHAW, TERENCE THOMAS, member (1936), with *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- SHAY, WILLIAM D., member (1928), with *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- SHEPERDSON, WILLIAM, member (1926), with *Chase National Bank*  
11 Broad St., New York, N. Y.
- SHERMAN, DAVID, associate (1925), treasurer, *Fuller-Sherman Co.*  
381 Fourth Ave., New York, N. Y.
- SHERMAN, MURRAY G., member (1936), with *S. D. Leidesdorf & Co.*  
125 Park Ave., New York, N. Y.
- SHMERLER, MAXWELL, member (1920), partner, *Shmerler & Tourin*  
551 Fifth Ave., New York, N. Y.
- SHULTS, OTTO ANDREW, member (1930), partner, *Wilson, Shults & Co.*  
119 Main St. East, Rochester, N. Y.
- SIEGEL, ROBERT, member (1936), partner, *Robert Siegel & Co.*  
29 Broadway, New York, N. Y.
- SILVERMAN, MURRAY H., member (1934), *Murray H. Silverman*  
63 Park Row, New York, N. Y.
- SIMON, ALFRED J., member (1932), partner, *Shmerler & Tourin*  
551 Fifth Ave., New York, N. Y.
- SIMON, IRVING L., associate (1930), *Irving L. Simon*  
75 State St., Albany, N. Y.

*Geographical List of Members and Associates*

NEW YORK (Continued)

- SIMONOFF, LOUIS, member (1925), partner, *Simonoff, Peyser & Citrin*  
11 W. 42nd St., New York, N. Y.
- SIMPSON, HAROLD B., member (1929), partner, *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- SINCLAIR, ARTHUR B., member (1906), partner, *Sinclair, Tobias & Co.*  
415 Lexington Ave., New York, N. Y.
- SINCLAIR, PRIOR, member (1924), partner, *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- SINGER, SAMUEL, member (1937), *Samuel Singer*  
Chamber of Commerce Bldg., Syracuse, N. Y.
- SKINNER, JOSEPH J., member (1916)  
4524, 30 Rockefeller Plaza, New York, N. Y.
- SLOCUM, SANFORD G., member (1933), partner, *Wilson, Shults & Co.*  
119 Main St. East, Rochester, N. Y.
- SMALL, FRANK E., member (1936), with *Pogson, Peloubet & Co.*  
25 Broadway, New York, N. Y.
- SMART, ROBERT FERRELL, member (1926), partner, *Allen R. Smart & Co.*  
230 Park Ave., New York, N. Y.
- SMITH, ALDEN C., member (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- SMITH, ARTHUR W., member (1896)  
Clover Corner, Nyack, N. Y.
- SMITH, EARL, member (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- SMITH, FRANK W., member (1935), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- SMITH, THOMAS H., member (1930), partner, *Joseph Campbell & Company*  
60 E. 42nd St., New York, N. Y.
- SMITH, WILBERT J., member (1931), auditor, *Standard Oil Company of New Jersey*, 30 Rockefeller Plaza, New York, N. Y.
- SMITH, WILLIAM C., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- SNELHAM, JOHN S., member (1922), vice-president, *Continental Can Co., Inc.*  
100 E. 42nd St., New York, N. Y.
- SOPHRIN, HARRY LOUIS, associate (1935), *Harry Louis Sophrin*  
55 W. 42nd St., New York, N. Y.
- SPAR, MORRIS, member (1937), *Morris Spar*  
29 Broadway, New York, N. Y.
- SPARROW, ROBERT GREGORY, member (1920), partner, *Robert G. Sparrow & Co.*, 17 John St., New York, N. Y.
- SPATZIER, ANDREW F., member (1936), with *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- SPENCER, EDMUND ALEXANDER, member (1934), internal revenue agent, *Bureau of Internal Revenue*, 22 Federal Bldg., Troy, N. Y.
- SPETH, CARL F., member (1924), comptroller, *The Cuban-American Sugar Co.*  
136 Front St., New York, N. Y.
- SPRITZER, SAMUEL L., member (1923), partner, *S. L. Spritzer & Co.*  
401 Broadway, New York, N. Y.
- SQUIRES, FREDERIC W., member (1907), partner, *Squires and Company*  
101 Park Ave., New York, N. Y.
- STANTON, ERNEST, member (1923), with *National Distillers Products Corporation*, 120 Broadway, New York, N. Y.
- STANTON, CHARLES E., associate (1923), assistant treasurer, *E. R. Squibb & Sons*, 25 Columbia Heights, Brooklyn, N. Y.
- STAPLES, LEE E., member (1935), with *Scovell, Wellington & Co.*  
111 Broadway, New York, N. Y.
- STARK, DANA F., member (1910), *Dana F. Stark*  
Realty Bldg., Elmira, N. Y.

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NEW YORK (Continued)

- STARKEY, RODNEY FIELDING, member (1931), partner, *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- STAUB, EDMUND A., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- STAUB, WALTER A., member (1905), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- STAUB, WALTER RICHARD, member (1936), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- STEINBERG, WILLIAM, member (1922), *William Steinberg*  
11 W. 42nd St., New York, N. Y.
- STEINBERGER, JOSEPH B., member (1931), *Joseph B. Steinberger*  
175 W. 76th St., New York, N. Y.
- STEMPF, VICTOR H., member (1922), partner, *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- STEPHENS, HENRY CLAY, member (1935), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- STERN, ALFRED J., member (1909), partner, *Stern, Porter, Kingston & Coleman*  
551 Fifth Ave., New York, N. Y.
- STERN, HARRY A., member (1926), *Harry A. Stern*  
1441 Broadway, New York, N. Y.
- STERN, IRVING DAN, associate (1936), with *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- STERNBERG, ABRAM, member (1925), with *J. Lee Nicholson & Co.*  
Woolworth Bldg., New York, N. Y.
- STEVENS, EDWARD R., associate (1932), with *William J. Gunnell*  
542 Marine Trust Bldg., Buffalo, N. Y.
- STEVENSON, JOHN DODD, associate (1922), secretary and treasurer, *Fashion Park Manufacturing Corp.*, 432 Portland Ave., Rochester, N. Y.
- STEVENSON, SPENCER B., member (1933), partner, *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- STEWART, ANDREW, member (1919), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- STEWART, CHARLES A., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- STIDSTONE, GEORGE W., member (1928), partner, *Hopf, Kent, Millard & Company*, 500 Fifth Ave., New York, N. Y.
- STILLMAN, MENDEL J., member (1930), partner, *M. J. Stillman & Co.*  
111 John St., New York, N. Y.
- STIRTON, W. C. R., member (1924), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- STOKES, JOHN W., member (1934), *John W. Stokes*  
1775 Broadway, New York, N. Y.
- STONE, D. REMINGTON, member (1933), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- STOVER, ARTHUR W., member (1923), partner, *Stover, Butler & Murphy*  
City Bank Bldg., Syracuse, N. Y.
- STRANDBERG, ALBIN D., member (1920), *Albin D. Strandberg*  
2513, 120 Broadway, New York, N. Y.
- STRENG, WALTER E., associate (1937), with *Continental Can Company, Inc.*  
100 E. 42nd St., New York, N. Y.
- STRONG, GEORGE J., member (1916), partner, *McKeon & Strong*  
12 E. 41st St., New York, N. Y.
- STUMPFEL, WILLIAM H., member (1917), partner, *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- SUFFERN, PHILIP S., member (1916), partner, *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- SURDAM, ARTHUR E., member (1936), partner, *Amen, Surdam & Co.*  
1635 Marine Trust Bldg., Buffalo, N. Y.

*Geographical List of Members and Associates*

**NEW YORK (Continued)**

- SUTHERLAND, ELMER L., member (1931), partner, *Lawrence Scudder & Co.*  
120 Wall St., New York, N. Y.
- SWEENEY, ROBERT SUTTON, member (1937), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- SWENSON, ARTHUR S., member (1925), *Arthur S. Swenson and Associates*  
551 Fifth Ave., New York, N. Y.
- SWEZEY, GEORGE O., associate (1927), treasurer, *Nestle's Milk Products, Inc.*  
155 E. 44th St., New York, N. Y.
- SWINEBROAD, LLOYD EVERETTE, member (1930), partner, *Short-Swinebroad & Associates*, 80 William St., New York, N. Y.
- TALIAFERRO, ALBERT PENDLETON, member (1914), treasurer, *Bonbright & Company, Inc.*, 25 Nassau St., New York, N. Y.
- TALLEN, JAMES E., member (1922), *James E. Tallent*  
11 W. 42nd St., New York, N. Y.
- TARTER, SAMUEL, member (1922), *Samuel Tarter*  
1457 Broadway, New York, N. Y.
- TAURITZ, LEO L., associate (1932), *Leo L. Tauritz*  
522 Fifth Ave., New York, N. Y.
- TAYLOR, CONRAD BALDWIN, member (1926), partner, *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- TAYLOR, HARRY E., member (1937), with *Leslie, Banks & Company*  
21 West St., New York, N. Y.
- TAYLOR, HERBERT D., member (1914), with *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- TAYLOR, HUBERT, member (1937), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- TAYLOR, JOHN, associate (1936), with *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- TAYLOR, OTTO F., member (1920), partner, *O. F. Taylor & Co.*  
50 Broadway, New York, N. Y.
- TEELE, ARTHUR W., member (1905), partner, *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- THOMAS, GEORGE J., member (1933), with *Marshall Field & Company*  
200 Madison Ave., New York, N. Y.
- THOMAS, MARSHALL M., member (1928), partner, *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- THOMPSON, CHARLES, member (1917), partner, *Barrow, Wade, Guthrie & Co.*  
120 Broadway, New York, N. Y.
- THOMPSON, OWEN STANLEY, member (1922), *Owen Stanley Thompson*  
111 John St., New York, N. Y.
- THOMY, CARL D., member (1930), partner, *Williams & Thomy*  
1416 Temple Bldg., Rochester, N. Y.
- THORN, RALPH E., member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- THUDSON, F. M., member (1932), partner, *Horwath & Horwath*  
551 Fifth Ave., New York, N. Y.
- THURSTON, ROYAL C., JR., member (1937), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- TILLISON, ROBERT F., member (1927), partner, *Phagan, Tillison & Tremble*  
25 W. 43rd St., New York, N. Y.
- TINKHAM, ARTHUR W., associate (1933), tax accountant, *The Dentists' Supply Company of New York*, 220 W. 42nd St., New York, N. Y.
- TIPPERMAN, SIMON, associate (1924), chief accountant, *Montefiore Hospital for Chronic Diseases*, 100 E. Gun Hill Rd., New York, N. Y.
- TOBIAS, SIDNEY, member (1935), partner, *Sinclair, Tobias & Co.*  
415 Lexington Ave., New York, N. Y.
- TODER, EMANUEL, member (1935), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.

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NEW YORK (Continued)

- TODMAN, FREDERICK S., member (1933), partner, *Frederick S. Todman & Co.*  
60 Beaver St., New York, N. Y.
- TOEFFER, J. RALPH, member (1937), partner, *Toeffer & Magee*  
1103 Walbridge Bldg., Buffalo, N. Y.
- TOTH, LOUIS, member (1925), partner, *Horwath & Horwath*  
551 Fifth Ave., New York, N. Y.
- TOURIN, FRED, member (1922), partner, *Shmerler & Tourin*  
551 Fifth Ave., New York, N. Y.
- TOWNS, CHARLES H., member (1923), partner, *Loomis, Suffern & Fernald*  
80 Broad St., New York, N. Y.
- TOWNSEND, FERDINAND C., member (1906), partner, *Townsend & Dix*  
280 Broadway, New York, N. Y.
- TRACY, ROBERT M., member (1937), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- TRAINOR, JAMES A., member (1937), partner, *James A. Trainor and Company*  
50 Broadway, New York, N. Y.
- TREADWELL, ROBERT C., associate (1937), with *Hurdman and Cranstoun*  
31 Mamaroneck Ave., White Plains, N. Y.
- TREMBLE, ROLAND N., member (1931), partner, *Phagan, Tillison & Tremble*  
25 W. 43rd St., New York, N. Y.
- TRIPP, WILBOUR D., associate (1922), partner, *Wilbour D. Tripp & Co.*  
271 Madison Ave., New York, N. Y.
- TROBRIDGE, CHARLES R., member (1917), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.
- TROPER, MORRIS C., member (1925), partner, *Loeb & Troper*  
521 Fifth Ave., New York, N. Y.
- TUCK, F. LUCIAN, member (1925), internal revenue agent, *Bureau of Internal Revenue*, 341 Ninth Ave., New York, N. Y.
- TURNER, JAMES L., member (1936), with *Mulligan, Muller and Company*  
342 Madison Ave., New York, N. Y.
- TURNER, JOHN J., associate (1925), *John J. Turner*  
80 Livingston St., Brooklyn, N. Y.
- URQUEHART, RUSSELL, member (1937), with *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- VAIL, ROY GASTON, member (1927), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- VAN BENSCHOTEN, HARRY E., member (1925), partner, *H. E. Van Benschoten & Co.*, 295 Madison Ave., New York, N. Y.
- VAN OSS, A., member (1914), *A. van Oss*  
110 William St., New York, N. Y.
- VARAY, HENRY, member (1916), *Henry Varay*  
19 Rector St., New York, N. Y.
- VASOLL, HERBERT, member (1933), with *Davies & Davies*  
103 Park Ave., New York, N. Y.
- VAUGHAN, ARTHUR S., member (1905), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- VAUGHAN, JAMES D., member (1935), with *American Locomotive Co.*  
30 Church St., New York, N. Y.
- VLAHOS, ATHAN D., member (1931), *Athan D. Vlahos*  
25 W. 43rd St., New York, N. Y.
- VOELKER, BERNARD HOWARD, member (1929), *Bernard H. Voelker*  
32 Broadway, New York, N. Y.
- VONHAUSEN, CHARLES, member (1934), with *New York Stock Exchange*  
11 Wall St., New York, N. Y.
- VREELAND, WALLACE N., JR., member (1935), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- WACHTELL, THEODORE, member (1916), partner, *Livingston & Wachtell*  
114 E. 32nd St., New York, N. Y.

## Geographical List of Members and Associates

### NEW YORK (Continued)

- WAGNER, GEORGE, member (1937), partner, *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.
- WAGNER, MARVYN J., member (1935), with *Lawrence Scudder & Co.*  
120 Wall St., New York, N. Y.
- WALLACE, JAMES L., member (1933), with *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- WALQUIST, ELEANOR K., member (1932), with *New York State Audit Company*  
444 Broadway, Albany, N. Y.
- WANDMACHER, FREDERICK CORNELIUS, member (1922), partner, *F. C. Wandmacher & Co.*, 15 E. 41st St., New York, N. Y.
- WANNEN, C. WILLIAM, member (1924), vice-president, *Unexcelled Manufacturing Co., Inc.*, 22 Park Pl., New York, N. Y.
- WARD, W. BALLARD, member (1936), with *Peat, Marwick, Mitchell & Co.*  
70 Pine St., New York, N. Y.
- WARDROP, JOHN W., JR., associate (1937), with *Audit & Survey Company*  
122 E. 42nd St., New York, N. Y.
- WARE, D. T., member (1924), with *Haskins & Sells*  
67 Broad St., New York, N. Y.
- WARNER, PHILIP J., member (1922), president and treasurer, *The Ronald Press Company*, 15 E. 26th St., New York, N. Y.
- WATKINS, LUTHER K., member (1926), *Luther K. Watkins*  
2019 Liberty Bank Bldg., Buffalo, N. Y.
- WATSON, THOMAS HAROLD, member (1923), auditor, *William R. Warner & Co., Inc.*, 113 W. 18th St., New York, N. Y.
- WATSON, WILLIAM A., member (1896)  
187 Marlborough Rd., Brooklyn, N. Y.
- WEBER, C. BRITTEN, member (1936), with *Ernst & Ernst*  
1900 Rand Bldg., Buffalo, N. Y.
- WEBER, FRANKLIN C., associate (1936), with *Price, Waterhouse & Co.*  
1716 Rand Bldg., Buffalo, N. Y.
- WEBER, GEORGE H., member (1922), partner, *A. H. Whan & Company*  
55 Liberty St., New York, N. Y.
- WEBSTER, LOUIS W., member (1935), with *Touche, Niven & Co.*  
80 Maiden Lane, New York, N. Y.
- WEBSTER, NORMAN E., member (1906), partner, *Webster, Horne & Blanchard*  
50 Broadway, New York, N. Y.
- WEBSTER, SAMUEL W., member (1936), *Samuel W. Webster*  
136 Liberty St., New York, N. Y.
- WEDEL, PAUL J., member (1936), with *Patterson, Teele & Dennis*  
120 Broadway, New York, N. Y.
- WEILER, EMIL T., member (1922), partner, *Hurdman and Cranstoun*  
350 Madison Ave., New York, N. Y.
- WEINBERG, HARRY, member (1937), partner, *Weinberg & Josephson*  
11 W. 42nd St., New York, N. Y.
- WEINBERGER, DAVID E., member (1924), *David E. Weinberger*  
11 W. 42nd St., New York, N. Y.
- WEINBERGER, WILLIAM B., associate (1925), *William B. Weinberger*  
152 W. 42nd St., New York, N. Y.
- WEINSTEIN, LOUIS, member (1926), partner, *Homes & Davis*  
521 Fifth Ave., New York, N. Y.
- WEISS, JOSEPH G., member (1927), *Joseph G. Weiss*  
225 Fifth Ave., New York, N. Y.
- WEISS, W. F., member (1899), partner, *W. F. Weiss & Co.*  
7 Dey St., New York, N. Y.
- WELDON, OSCAR J., member (1930), partner, *Hunter & Weldon*  
165 Broadway, New York, N. Y.
- WELLINGTON, C. OLIVER, member (1911), partner, *Scovell, Wellington & Co.*  
1615, 111 Broadway, New York, N. Y.

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NEW YORK (Continued)

- WELLS, JULIUS F., member (1932), *J. F. Wells*  
1819 Broadway, New York, N. Y.
- WELSCH, HENRY WILLIAM, member (1925), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- WERBER, CHARLES F., member (1923), *Charles F. Werber*  
32 Broadway, New York, N. Y.
- WEST, WILLIAM H., member (1910), partner, *West, Flint & Co.*  
40 Rector St., New York, N. Y.
- WESTERMANN, H. T., member (1905), *H. T. Westermann*  
42 Pondfield Road, W., Bronxville, N. Y.
- WESTERVELT, BENJAMIN E., member (1927), *B. E. Westervelt*  
11 W. 42nd St., New York, N. Y.
- WETZEL, WM. M., member (1925), vice-president, *Seaboard Commercial Corporation*, 1819 Broadway, New York, N. Y.
- WHEELER, WILLIAM C., member (1935), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- WHITE, FRANK, member (1920), *Frank White*  
90 Broad St., New York, N. Y.
- WHITE, LEE HEYER, member (1917), *Lee Heyer White*  
347 Madison Ave., New York, N. Y.
- WHITEHEAD, ALEXANDER K., associate (1936), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- WIEGAND, PETER C., member (1907), partner, *F. W. Lafrentz & Co.*  
100 Broadway, New York, N. Y.
- WIEMER, FRANK L., member (1934), partner, *Eastern Audit Company*  
909, 1 Wall St., New York, N. Y.
- WILDBRETT, ERNEST R., member (1927), partner, *Eppler & Company*  
31 Nassau St., New York, N. Y.
- WILDE, EDWARD A., member (1925), with *J. Lee Nicholson & Company*  
Woolworth Bldg., New York, N. Y.
- WILDMAN, JOHN R., member (1912), partner, *Haskins & Sells*  
67 Broad St., New York, N. Y.
- WILL, JOHN A., member (1910), comptroller, *Chase National Bank*  
18 Pine St., New York, N. Y.
- WILLIAMS, EARLE M., member (1936), with *Haskins & Sells*  
22 E. 40th St., New York, N. Y.
- WILLIAMS, GEORGE C., member (1924), with *John D. Rockefeller, Jr.*  
5600, 30 Rockefeller Plaza, New York, N. Y.
- WILLIAMS, GLENN O., member (1929), partner, *Williams and Thomy*  
1416 Temple Bldg., Rochester, N. Y.
- WILLIAMS, HERBERT D., member (1910), *H. D. Williams & Company*  
120 Broadway, New York, N. Y.
- WILLIAMS, JOHN P., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- WILLIAMS, LEON E., member (1929), *Leon E. Williams*  
2 Wall St., New York, N. Y.
- WILLIAMS, R. BRADFORD, member (1935), *R. Bradford Williams*  
2 Rector St., New York, N. Y.
- WILLIAMS, WALTER E., member (1923), partner, *Fedde & Co.*  
110 William St., New York, N. Y.
- WILLING, LLOYD A., member (1933), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.
- WILLIS, WILLIAM H., member (1929), *William H. Willis*  
3202 Avenue K., Brooklyn, N. Y.
- WILLVONSEDER, ERNEST, member (1924), partner, *Bergen & Willvonseder*  
70 Pine St., New York, N. Y.
- WILMOT, HENRY W., member (1905), c/o *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.

*Geographical List of Members and Associates*

**NEW YORK (Continued)**

- WILMOTT, ARTHUR, member (1909), *Arihur Wilmott*  
1138 E. 37th St., Brooklyn, N. Y.
- WILSON, LOUIS W., member (1921), partner, *Wilson, Shults & Co.*  
119 Main St. East, Rochester, N. Y.
- WILSON, ROBERT W., associate (1921), with *Harris, Kerr, Forster & Co.*  
18 E. 48th St., New York, N. Y.
- WILSON, WILLIAM H., member (1936), partner, *Ernst & Ernst*  
1900 Rand Bldg., Buffalo, N. Y.
- WINKLER, OSCAR, member (1925), with *George M. Sachs*  
19 W. 44th St., New York, N. Y.
- WINTERS, WILLIAM H., member (1934), with *Boyce, Hughes & Farrell*  
70 Pine St., New York, N. Y.
- WITHEY, HOWARD A., member (1933), partner, *Franke, Graef & Hannon*  
444 Madison Ave., New York, N. Y.
- WITT, CHARLES B., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
90 Broad St., New York, N. Y.
- WOHNSIEDLER, J., member (1910), vice-president and comptroller, *Union Bag & Paper Company*, 233 Broadway, New York, N. Y.
- WOLCOTT, BERNARD C., member (1928), partner, *Greene & Wolcott*  
504 Capitol Theatre Bldg., Binghamton, N. Y.
- WOLFE, LEE J., member (1924), partner, *S. H. and Lee J. Wolfe*  
116 John St., New York, N. Y.
- WOLFE, MORLEY S., member (1920), partner, *Harrow and Wolfe*  
29 Broadway, New York, N. Y.
- WOOD, ERNEST N., member (1916), partner, *Niles & Niles*  
165 Broadway, New York, N. Y.
- WOOD, J. FREDERICK E., member (1913), *J. Frederick E. Wood*  
110 William St., New York, N. Y.
- WOOD, ROY A., member (1924), partner, *Johnson, Wood & Co.*  
43 Cedar St., New York, N. Y.
- WOODRUFF, FRANK H., JR., member (1908), partner, *Woodruff & Smith*  
17 E. 42nd St., New York, N. Y.
- WOODS, J. B. COLLINGS, member (1921), partner, *Fedde & Co.*  
110 William St., New York, N. Y.
- WOOLLEY, ERNEST S., member (1926), *Ernest S. Woolley*  
9701 Shore Rd., Brooklyn, N. Y.
- WORDEN, IRVING HALE, member (1936), with *Lybrand, Ross Bros. & Montgomery*, 90 Broad St., New York, N. Y.
- WORFOLK, FREDERIC, member (1916), *Frederic Worfolk*  
50 Pine St., New York, N. Y.
- WORKMAN, ROY H., member (1933), special investigator, *International Telephone & Telegraph Corp.*, 67 Broad St., New York, N. Y.
- WREN, JAMES H., member (1916), with *F. W. Lafrentz & Co.*  
100 Broadway, New York, N. Y.
- WRIGHT, ARTHUR, member (1914), with *L. H. Conant & Co.*  
10 E. 40th St., New York, N. Y.
- WRIGHT, JAMES, member (1914), with *D. H. Strachan*  
76 Beaver St., New York, N. Y.
- WUERFEL, GUSTAVE A., member (1922), *Gustave A. Wuerfel*  
475 Fifth Ave., New York, N. Y.
- WULFF, JOHN MARTIN, member (1937)  
150-09 88th Ave., Jamaica, L. I., N. Y.
- WULFING, FREDERICK W., member (1924), partner, *Barrow, Wade, Guthrie & Co.*, 120 Broadway, New York, N. Y.
- WUNSCH, HARRY, member (1936), *Harry Wunsch*  
10 King St., Port Chester, N. Y.
- WYNHOFF, LOUIS ARIE, member (1934), with *Price, Waterhouse & Co.*  
56 Pine St., New York, N. Y.



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**NEW YORK (Continued)**

- YEWBALL, CLIFFORD, associate (1926), *Clifford Yewball*  
4004 Empire State Bldg., New York, N. Y.  
YOUNG, ALBERT F., member (1913), partner, *Stagg, Mather & Hough*  
141 Broadway, New York, N. Y.  
YOUNG, ARTHUR, member (1905), partner, *Arthur Young & Co.*  
1 Cedar St., New York, N. Y.  
YOUNGBERG, OSCAR J., member (1935), partner, *Ward, Weber & Company*  
55 Liberty St., New York, N. Y.  
ZABELLE, MAXWELL, member (1925), partner, *Zabelle & Schultz*  
1776 Broadway, New York, N. Y.  
ZAENGLEIN, PAUL C., member (1925), partner, *Jackson, Zaenglein & Ellis*  
31 Exchange St., Rochester, N. Y.  
ZIMMERMANN, KARL R., member (1935), with *Arthur Andersen & Co.*  
67 Wall St., New York, N. Y.  
ZIRKLE, WILMER D., member (1925), partner, *Crafts & Zirkle*  
52 William St., New York, N. Y.

**North Carolina**

- BLACK, MARTIN LEE, JR., associate (1930), instructor in accounting, *Duke University*, Durham, N. C.  
BLAKE, ALBERT H., member (1936), *Albert H. Blake*  
200 Castanea Bldg., Asheville, N. C.  
BOWEN, ARTHUR FINN, associate (1922), treasurer, *North Carolina State College of Agriculture and Engineering*, Raleigh, N. C.  
BRADLEY, ROBERT L., member (1933), partner, *Stevens and Bradley*  
Lenoir, N. C.  
BUNDY, HARRY W., member (1927), partner, *Bundy & Moran*  
Virginia Dare Arcade, Elizabeth City, N. C.  
CARTER, CLEON MOORE, associate (1936), treasurer, *R. S. Dickson & Company*  
Charlotte, N. C.  
CRAFT, EDWARD CHARLES, member (1937), *Edward C. Craft*  
22 Trust Bldg., Wilmington, N. C.  
DOMBHART, GEORGE E., member (1929), *George E. Dombhart*  
801 Commercial National Bank Bldg., Charlotte, N. C.  
ELBERSON, CHARLES E., member (1933), partner, *C. E. Elbersson and Company*  
426 Wachovia Bank Bldg., Winston-Salem, N. C.  
EMERY, GEORGE H., member (1925), *George H. Emery*  
301 Stearns Bldg., Statesville, N. C.  
EVERETT, D. H., member (1926), with *Everett, Zane and Muse*  
507 Piedmont Bldg., Greensboro, N. C.  
FREELAND, ROBERT CONNELLY, member (1936), *Robert C. Freeland*  
103 Arcade Bldg., Asheville, N. C.  
GATEWOOD, DANIEL EUGENE, JR., associate (1937), with *C. E. Elbersson and Company*, 426 Wachovia Bank Bldg., Winston-Salem, N. C.  
GOODWIN, ROBERT FLOURNOY, member (1936), with *Wachovia Bank & Trust Co.*, Winston-Salem, N. C.  
HAMRICK, EDWARD C., associate (1937), partner, *C. E. Elbersson and Company*  
426 Wachovia Bank Bldg., Winston-Salem, N. C.  
HEATH, LESLIE ARTHUR, member (1930), with *Peat, Marwick, Mitchell & Co.*  
1703 First National Bank Bldg., Charlotte, N. C.  
HENDERSON, W. BOWEN, member (1932), *W. Bowen Henderson*  
Crane Bldg., Asheville, N. C.  
HIGHTOWER, J. D., member (1914)  
Box 416, Greensboro, N. C.  
HUGGINS, VANCE, member (1935), with *Haskins & Sells*  
501 Johnston Bldg., Charlotte, N. C.  
HUTCHINSON, ORION NEELY, member (1922), partner, *Haskins & Sells*  
501 Johnston Bldg., Charlotte, N. C.

## Geographical List of Members and Associates

### NORTH CAROLINA (Continued)

- JACKSON, FRANK LEE, associate (1936), with *Davidson College*  
Davidson, N. C.
- KLANDERMAN, GERALD E., member (1936), with *Seidman & Seidman*  
610 Security Bank Bldg., High Point, N. C.
- LOWRIMORE, CHARLES S., associate (1937), partner, *J. B. McCabe & Company*  
601 Murchison Bldg., Wilmington, N. C.
- LUNDIN, GUSTAF CLARENCE, member (1930), *G. C. Lundin*  
State Bank Bldg., Laurinburg, N. C.
- MATLOCK, THOMAS L., member (1925), *T. L. Mallock*  
609 Security Bank Bldg., Greensboro, N. C.
- MCCOLLOUGH, DERRILL H., member (1926), *Todd-McCollough & Co.*  
204 Piedmont Bldg., Charlotte, N. C.
- MORAN, JOHN, member (1926), partner, *Bundy and Moran*  
Virginia Dare Arcade, Elizabeth City, N. C.
- MUSE, JOHN C., member (1933), partner, *Everett, Zane and Muse*  
Sanford, N. C.
- PARHAM, KENNON WEBSTER, member (1927), *Kennon W. Parham*  
707 Odd Fellows Bldg., Raleigh, N. C.
- PERRIN, GEORGE E., member (1935), partner, *A. M. Pullen & Co.*  
North Carolina Bank Bldg., Greensboro, N. C.
- POOLE, GEORGE R., member (1925), *George R. Poole*  
102 W. Hargett St., Raleigh, N. C.
- PRESCOTT, JOHN F., associate (1937), *John F. Prescott*  
Security Bank Bldg., Raleigh, N. C.
- REDFORD, JOHN BEVERLY, member (1924), *J. Beverly Redford*  
201 Trust Bldg., Durham, N. C.
- SMITH, ERNEST W., member (1936), *Ernest W. Smith*  
Miller Bldg., Lenoir, N. C.
- SPROUL, FRANK C., associate (1932), *Frank C. Sproul*  
Bank of Farmville Bldg., Farmville, N. C.
- STEVENS, WILLIAM E., member (1927), partner, *Stevens and Bradley*  
201 Fidelity Bldg., Lenoir, N. C.
- STRAND, ALLEN E., member (1936), partner, *Chapman & Strand*  
617 North Carolina Bank Bldg., Greensboro, N. C.
- STRATFORD, FRANK P., member (1921), *Frank P. Stratford*  
Rutherfordton, N. C.
- WALKER, CARBIS ARTHUR, member (1930), *Carbis Walker and Associates*  
1412 Reynolds Bldg., Winston-Salem, N. C.
- WILLER, EMIL FRANCIS, member (1935), with *Cannon Mills Co.*  
Kannapolis, N. C.
- ZANE, EDWARD R., member (1926), partner, *Everett, Zane and Muse*  
507 Piedmont Bldg., Greensboro, N. C.
- ZUMBRUNNEN, THOMAS P., SR., member (1937), *Thos. P. ZumBrunnen, Sr.*  
P. O. Box 793, Salisbury, N. C.

### North Dakota

- BAKKEN, PALMER CLARENCE, member (1930), partner, *P. C. Bakken & Co.*  
410 Main St., Bismarck, N. D.
- BLEGEN, ARTHUR, member (1929), partner, *Thompson, Blegen & Company*  
412 Black Bldg., Fargo, N. D.
- BRADY, EDWARD W., member (1931), *Edward W. Brady & Co.*  
Clifford Bldg., Grand Forks, N. D.
- CONOBOY, G. R., associate (1935)  
223 Milton Ave., N., Jamestown, N. D.
- CULL, JOHN ARTHUR, associate (1922), *John Arthur Cull*  
Fargo, N. D.

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Ohio

- ADAMS, RICHARD H. B., member (1931), partner, *Wall, Cassel & Eberly*  
510 Refiners Bldg., Dayton, Ohio
- AGLER, ROBERT W., member (1936), *Robert W. Agler*  
Fidelity Bldg., Cleveland, Ohio
- ALEXANDER, JOHN W., member (1925), partner, *Alexander, Cochran & Huff-*  
*man*, 816 Citizens Bldg., Cleveland, Ohio
- ALLEN, FRED H., member (1936), general auditor, *The American Laundry Ma-*  
*chinery Co.*, Cincinnati, Ohio
- ALLEN, JAMES F., member (1920), comptroller, *The American Laundry Ma-*  
*chinery Co.*, Cincinnati, Ohio
- AUSTIN, JOSEPH S., member (1911), *Joseph S. Austin*  
1101 Hippodrome Bldg., Cleveland, Ohio
- AXTMANN, CHARLES FRANK, associate (1926), *Charles F. Axtmann*  
2215 Goleta Ave., Youngstown, Ohio
- BAKER, A. B., associate (1929), *A. B. Baker*  
308 New Vicary Bldg., Canton, Ohio
- BARUCH, JACOB S., member (1922), *Jacob S. Baruch*  
227 W. Bowery, Akron, Ohio
- BATTELLE, DON D., member (1929), partner, *Battelle & Battelle*  
121 W. Second St., Dayton, Ohio
- BATTELLE, GORDON S., member (1921), partner, *Battelle & Battelle*  
121 W. Second St., Dayton, Ohio
- BATTELLE, LOUIS G., member (1920), partner, *Battelle & Battelle*  
121 W. Second St., Dayton, Ohio
- BAUER, ELMER J., member (1936), partner, *Mers & Bauer*  
Dixie Terminal Bldg., Cincinnati, Ohio
- BECKER, G. ROBERT, associate (1936), with *Lybrand, Ross Bros. & Montgom-*  
*ery*, 3815 Carew Tower, Cincinnati, Ohio
- BIRR, CHARLES H., member (1922), with *The Morgan Engineering Co.*  
950 Broadway, East, Alliance, Ohio
- BOWEN, CHARLES R., member (1932), partner, *Haskins & Sells*  
1403 First National Bank Bldg., Cincinnati, Ohio
- BOWSHER, HARRY F., associate (1936), partner, *Bowsher & Kingman*  
306 Opera House Block, Lima, Ohio
- BRENDEL, A. H., member (1916)  
509 American Bldg., Cincinnati, Ohio
- BREYER, EDWIN WILLIAM, member (1912), *Edwin William Breyer*  
1306 Terminal Tower, Cleveland, Ohio
- BROCKWAY, ARTHUR LAWRENCE, member (1926), partner, *Price, Waterhouse*  
*& Co.*, 1602 Union Trust Bldg., Cleveland, Ohio
- BRUBAKER, F. C., member (1916), partner, *Brubaker, Fisher & Taylor*  
1202 Sweetland Bldg., Cleveland, Ohio
- CALLAHAN, FRANK C., member (1937), partner, *Richard Smethurst & Company*  
1010 Edwards Bldg., Cincinnati, Ohio
- CASE, L. JOSEPH, member (1937), with *Haskins & Sells*  
Union Trust Bldg., Cleveland, Ohio
- CASSEL, JESSE C., member (1926), partner, *Wall, Cassel & Eberly*  
11 West Monument Bldg., Dayton, Ohio
- CHERRINGTON, JOHN D., member (1915), partner, *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- CHILTON, FLOYD, member (1922), partner, *Chandler, Murray & Chilton*  
1810 First-Central Tower, Akron, Ohio
- CLARY, VICTOR R., member (1933), district auditor, *Firestone Tire and Rubber*  
*Co.*, Akron, Ohio
- CLOUD, J. D., member (1907), partner, *J. D. Cloud & Co.*  
1103 Traction Bldg., Cincinnati, Ohio
- COCHRAN, WILLIAM A., member (1936), partner, *Alexander, Cochran & Huff-*  
*man*, 816 Citizens Bldg., Cleveland, Ohio

## Geographical List of Members and Associates

### OHIO (Continued)

- COOK, LEON H., member (1930), with *The Goodyear Tire & Rubber Co.*  
Akron, Ohio
- CORNETET, JAMES P., member (1928), *James P. Cornelet*  
16 E. Broad St., Columbus, Ohio
- CORYDON, HARVEY H., associate (1937), with *Allen R. Smart & Co.*  
11 W. Monument Bldg., Dayton, Ohio
- COVERT, CHARLES A., member (1905), *Charles A. Covert*  
61 W. South St., Worthington, Ohio
- COX, ALBERT R., member (1937), partner, *Jones, Cox & Lots*  
516 Brant Bldg., Canton, Ohio
- COY, WALTER A., member (1910), *Walter A. Coy & Co.*  
1252 Leader Bldg., Cleveland, Ohio
- CRAWFORD, ELMER LEWIS, member (1925), *Elmer L. Crawford*  
813 United Bank Bldg., Cleveland, Ohio
- CROSS, HERBERT B., member (1936), partner, *Wilson and Cross*  
824 Guardian Bldg., Cleveland, Ohio
- CRYER, HENRY M., member (1929), with *Lybrand, Ross Bros. & Montgomery*  
1107 Midland Bldg., Cleveland, Ohio
- CUTHBERTSON, HARRY WELDON, member (1936), partner, *Wall, Cassel & Eberly*, 510 W. Monument Bldg., Dayton, Ohio
- DALTON, HOMER LEO, member (1921), partner, *Konopak, Hurst & Dalton*  
1909 Ohio Bank Bldg., Toledo, Ohio
- DAVIES, ARTHUR E., member (1935), with *Simonton, Jones & Co.*  
1211 Mahoning Bank Bldg., Youngstown, Ohio
- DENNIS, FRED C., member (1922), with *Lybrand, Ross Bros. & Montgomery*  
3815 Carew Tower, Cincinnati, Ohio
- DEWEY, ARTHUR M., associate (1937), secretary-treasurer, *The Joseph & Ferss Co.*, 2149 W. 53rd St., Cleveland, Ohio
- DICKERSON, THOMAS M., associate (1936), head of department of accounting, *Cleveland College*, 167 Public Square, Cleveland, Ohio
- EASTES, CHESTER M., member (1931), *Chester M. Eastes*  
311 Keith Bldg., Dayton, Ohio
- EBERLY, JOHN E., member (1935), partner, *Wall, Cassel & Eberly*  
510 Refiners Bldg., Dayton, Ohio
- EDWARDS, ALAN C., member (1934), with *Price, Waterhouse & Co.*  
1602 Union Trust Bldg., Cleveland, Ohio
- ELLENBERGER, E. P., member (1934), with *Lybrand, Ross Bros. & Montgomery*  
1107 Midland Bldg., Cleveland, Ohio
- ELDIG, EDWIN J., member (1937), with *J. D. Cloud & Co.*  
1104 Traction Bldg., Cincinnati, Ohio
- ENSIGN, HALLIE JAMES, member (1936), with *Lybrand, Ross Bros. & Montgomery*, 1107 Midland Bldg., Cleveland, Ohio
- EVANS, E. S., member (1929), *E. S. Evans*  
922 Lima Trust Bldg., Lima, Ohio
- EVERSMAN, EARL F., member (1933), partner, *Depue, Herier & Eversman*  
2112 Union Central Bldg., Cincinnati, Ohio
- EWING, ERNEST, member (1937), partner, *Ewing, Bell & Associates*  
300 Ninth-Vincent Bldg., Cleveland, Ohio
- FAVRET, JAMES R., member (1936), partner, *Rouse, Favret & Co.*  
805 Mercantile Library Bldg., Cincinnati, Ohio
- FELLER, JOHN E. O., member (1936), partner, *Feller & McKee*  
1236 Standard Bldg., Cleveland, Ohio
- FENNER, JAMES B., associate (1929), assistant controller, *Electric Autolite Company*, Toledo, Ohio
- FIELMAN, FREDERICK G., member (1927), with *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- FLEIG, W. J. J., associate (1937), instructor, accounting department, *Ohio State University*, Columbus, Ohio

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OHIO (Continued)

- FULLER, FRED W., member (1924), partner, *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- GLOS, RAYMOND E., member (1937), acting dean, *School of Business Administration, Miami University*, 208 Irvin Hall, Oxford, Ohio
- GRAFF, FRITZ WILLIAM, member (1928), director, department of business administration, *John Carroll University*, Cleveland, Ohio
- GRAHAM, BERL G., member (1924), partner, *Gano & Cherrington*  
806 Chamber of Commerce Bldg., Cincinnati, Ohio
- GRAVETT, R. H., member (1924), partner, *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- GRONEWEG, C. FRED, member (1936), partner, *Wall, Cassel & Eberly*  
11 W. Monument Ave., Dayton, Ohio
- HAGEMANN, ANDREW W., associate (1924), with *J. D. Cloud & Co.*  
1104 Traction Bldg., Cincinnati, Ohio
- HALL, CECIL L., member (1925), *Cecil L. Hall*  
703 Provident Bank Bldg., Cincinnati, Ohio
- HAMILTON, F. A., member (1918), *F. A. Hamilton*  
1706 Union Central Bldg., Cincinnati, Ohio
- HANSBARGER, WILLIAM C., member (1924), partner, *Hansbarger & Barnett*  
219 Dominion Bldg., Lima, Ohio
- HARENSKI, F., associate (1927), with *Price, Waterhouse & Co.*  
1602 Union Trust Bldg., Cleveland, Ohio
- HAUSSER, HERBERT J., associate (1934), partner, *Morris & Hausser*  
1975 Union Trust Bldg., Cleveland, Ohio
- HAWK, JULIAN A., member (1936), partner, *Arnold, Hawk & Co.*  
1128 Third National Bldg., Dayton, Ohio
- HECKERT, J. BROOKS, member (1928), with *Ohio State University*  
Columbus, Ohio
- HEIBERTSHAUSEN, GEORGE F., member (1930), with *Gano & Cherrington*  
806 Chamber of Commerce Bldg., Cincinnati, Ohio
- HEIDGEN, JOHN EDWARD, associate (1937), secretary, *Basic Dolomite, Incorporated*, 845 Hanna Bldg., Cleveland, Ohio
- HILLER, CARL N., associate (1936), with *Barrow, Wade, Guhrrie & Co.*  
1114 Union Trust Bldg., Cleveland, Ohio
- HIPPENSTEELE, SUMNER E., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 1107 Midland Bldg., Cleveland, Ohio
- HIRST, GEORGE E., associate (1937), treasurer, *The Standard Products Company*, 1011 Power Ave., Cleveland, Ohio
- HISCOX, RAYMOND G., associate (1936), with *Price, Waterhouse & Co.*  
1602 Union Trust Bldg., Cleveland, Ohio
- HITTNER, STANLEY A., member (1937), *Stanley Hittner & Company*  
706 Traction Bldg., Cincinnati, Ohio
- HOLLINGER, WILLIAM P., member (1935), *William P. Hollinger*  
1004 Harries Bldg., Dayton, Ohio
- HORNBERGER, DONALD J., member (1928)  
186 Griswold St., Delaware, Ohio
- HUFFMAN, LOUIS H., member (1925), partner, *Alexander, Cochran & Huffman*  
816 Citizens Bldg., Cleveland, Ohio
- HURST, ROBERT A., member (1920), partner, *Konopak, Hurst & Dalton*  
1909 Ohio Bank Bldg., Toledo, Ohio
- JONES, ARTHUR L., member (1922), partner, *Simonton, Jones & Company*  
1211 Mahoning Bank Bldg., Youngstown, Ohio
- KAGAY, EDMUND M., member (1936)  
50 W. Broad St., Columbus, Ohio
- KEENAN, THOMAS J., member (1921), with *Cincinnati Gas & Electric Co.*  
4th & Main Sts., Cincinnati, Ohio
- KELLER, CHARLES J., member (1927), with *Haydock, Lamson & Co.*  
1201 First National Bank Bldg., Cincinnati, Ohio

*Geographical List of Members and Associates*

OHIO (Continued)

- KELLER, HARRY A., member (1908), partner, *Keller, Kirschner & Martin*  
33 N. High St., Columbus, Ohio
- KELLER, JOHN G., member (1931), partner, *Keller, Kirschner & Martin*  
33 N. High St., Columbus, Ohio
- KEM, MYRON STUART, member (1937), general accountant, *The Dayton Rubber Manufacturing Co.*, Dayton, Ohio
- KENNEDY, RICHARD C., member (1936), partner, *Kennedy & Vogele*  
First National Bank Bldg., Cincinnati, Ohio
- KIERSTED, R. W., member (1934), with *Barrow, Wade, Gulhrrie & Co.*  
1114 Union Trust Bldg., Cleveland, Ohio
- KIRSCHNER, R. LeROY, member (1928), partner, *Keller, Kirschner & Martin*  
33 N. High St., Columbus, Ohio
- KLEHFOTH, ALBERT H., member (1924), partner, *Gano & Cherrington*  
806 Chamber of Commerce Bldg., Cincinnati, Ohio
- KOKE, OSCAR I., member (1923), *Koke & Company*  
503 Fidelity Bldg., Cleveland, Ohio
- KONOPAK, LOTHAR T., member (1920), partner, *Konopak, Hurst & Dalton*  
1909 Ohio Bank Bldg., Toledo, Ohio
- LANGDON, W. E., member (1905), *W. E. Langdon*  
733 Huntington Bank Bldg., Columbus, Ohio
- LEWIS, WILLIS E., member (1921), *Willis E. Lewis*  
826 Guardian Bldg., Cleveland, Ohio
- LLOYD, ROBERT N., member (1937),  
1002 Harries Bldg., Dayton, Ohio
- LOGIE, ROBERT, member (1936), with *Peat, Marwick, Mitchell & Co.*  
1452 Hanna Bldg., Cleveland, Ohio
- LONG, JOSEPH P., member (1935), accountant, *Cleveland Cliffs Iron Co.*  
1460 Union Trust Bldg., Cleveland, Ohio
- LUEDEMANN, BERTHOLD, member (1935), with *Haskins & Sells*  
First National Bank Bldg., Cincinnati, Ohio
- MARTIN, JOHN C., member (1929), partner, *Keller, Kirschner & Martin*  
33 N. High St., Columbus, Ohio
- MATEER, RALPH FREDERICK, member (1936), partner, *Mateer, Burgeson & Packer*, 708 Second National Bldg., Warren, Ohio
- MCBRIDE, JAMES R., member (1930), with *Price, Waterhouse & Co.*  
1602 Union Trust Bldg., Cleveland, Ohio
- MCCKONKIE, C. C., member (1923), *C. C. McConkie*  
418 Plain Dealer Bldg., Cleveland, Ohio
- MEADEN, DOUGLAS S., member (1921), partner, *Meaden & Moore*  
1321 Citizens Bldg., Cleveland, Ohio
- MERKEL, CARL L., member (1922), *Carl L. Merkel*  
215 Euclid Ave., Cleveland, Ohio
- MERS, WILLIAM H., member (1936), partner, *Mers & Bauer*  
Dixie Terminal Bldg., Cincinnati, Ohio
- MILLER, CARL W., member (1924), with *The Audit Company of Cleveland*  
1004 Citizens Bldg., Cleveland, Ohio
- MILLER, HERMANN CLINTON, member (1925), professor of accounting, *Ohio State University*, Columbus, Ohio
- MISCHLER, JAMES J., member (1936), controller, *The Hobart Mfg. Co.*  
Troy, Ohio
- MOEHRINGER, EDWARD J., member (1927), with *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- MOELLER, WILLIAM H., member (1937), with *J. D. Cloud & Co.*  
1104 Traction Bldg., Cincinnati, Ohio
- MOISE, TODD L., member (1936), *T. L. Moise*  
714 Elyria Savings & Trust Bldg., Elyria, Ohio
- MOONAN, WILLIAM J. P., member (1917), partner, *Scovell, Wellington & Co.*  
404 Bulkley Bldg., Cleveland, Ohio

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OHIO (Continued)

- MOORE, VERNON J., member (1936), partner, *Meaden and Moore*  
1321 Citizens Bldg., Cleveland, Ohio
- MORRIS, KARL K., member (1920), partner, *Morris & Hausser*  
1975 Union Trust Bldg., Cleveland, Ohio
- MURPHY, VINCENT J., associate (1927), with *Welsh & Baird*  
917 Union Trust Bldg., Cleveland, Ohio
- MURRAY, HOWARD E., member (1921), partner, *Chandler, Murray & Chilton*  
1810 The First-Central Tower, Akron, Ohio
- NAU, CARL H., member (1906)  
1220 E. 114th St., Cleveland, Ohio
- NEWMAN, JAMES J., member (1913), assistant to president, *B. F. Goodrich Co.*  
Akron, Ohio
- NISWONGER, C. ROLLIN, member (1936), partner, *Glos and Niswonger*  
Oxford, Ohio
- O'BRIEN, DANIEL J., associate (1926), president, *Commodore Perry Hotel and Willard Hotel Co.*, Commodore Perry Hotel, Toledo, Ohio
- O'BRYAN, WILLIAM I., member (1917), comptroller, *The Pharis Tire & Rubber Co.*, Newark, Ohio
- OTIS, LAMAR JOSEPH, associate (1936), instructor in accounting, *Ohio University*, P. O. Box 572, Athens, Ohio
- PARK, LEONARD, member (1923), with *Peat, Marwick, Mitchell & Co.*  
1452 Hanna Bldg., Cleveland, Ohio
- PARKER, EVERETT B., member (1930), partner, *Parker, Bolon & Co.*  
A. I. U. Citadel, Columbus, Ohio
- PETERS, A. L., member (1914), *A. L. Peters*  
3620 A. I. U. Bldg., Columbus, Ohio
- PHILLIPPS, H. G., member (1908), vice-president, *Owens-Illinois Glass Co.*  
965 Wall St., Toledo, Ohio
- PITT, EDWARD L., member (1935), with *Touche, Niven & Co.*  
1052 Hanna Bldg., Cleveland, Ohio
- PRATER, ROSCOE A., associate (1936)  
40 Stockton Ave., Southern Hills, Dayton, Ohio
- RAUSCH, C. G., member (1925), *C. G. Rausch*  
509 Metropolitan Bldg., Akron, Ohio
- REINHARDT, C. E., member (1925), *C. E. Reinhardt*  
2015 Union Central Bldg., Cincinnati, Ohio
- RICE, L. G., member (1925), partner, *Rice, Stanley & Co.*  
2404 Union Central Bldg., Cincinnati, Ohio
- ROBERTS, R. M., member (1923), partner, *Roberts & Sears*  
737 Guardian Bldg., Cleveland, Ohio
- RODEN, ERNEST A., member (1915), partner, *Roden & Weiss*  
915 Fourth National Bank Bldg., Cincinnati, Ohio
- ROUSE, ROBERT B., member (1922), partner, *Rouse & Farry*  
805 Mercantile Library Bldg., Cincinnati, Ohio
- SCHAEFER, FRANK G., member (1925), *Frank G. Schaefer*  
703 Provident Bank Bldg., Cincinnati, Ohio
- SEIFERT, OLIVER W., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
3815 Carew Tower, Cincinnati, Ohio
- SIEFERMAN, ARTHUR, member (1927), *Arthur Sieferman & Associates*  
613 Winters Bank Bldg., Dayton, Ohio
- SIMLICK, W. NELSON, member (1927), partner, *Gano & Cherrington*  
807 Chamber of Commerce Bldg., Cincinnati, Ohio
- SLAGLE, HOWARD G., member (1926), *Howard G. Slagle*  
440 Terminal Tower, Cleveland, Ohio
- SMETHURST, RICHARD, JR., member (1925), partner, *Richard Smethurst & Company*, 1010 Edwards Bldg., Cincinnati, Ohio
- SMITH, CLEWELL M., member (1927), partner, *Laubscher & Smith*  
1812 Standard Bldg., Cleveland, Ohio

## Geographical List of Members and Associates

### OHIO (Continued)

- SPRINGER, D. B., associate (1922), with *Price, Waterhouse & Co.*  
1602 Union Trust Bldg., Cleveland, Ohio
- STANLEY, W. H., member (1922), partner, *Rice, Stanley & Company*  
Union Central Bldg., Cincinnati, Ohio
- STARR, ABNER J., associate (1936), with *Lybrand, Ross Bros. & Montgomery*  
3815 Carew Tower, Cincinnati, Ohio
- STEISS, CARL WILLIAM, member (1936), with *Lybrand, Ross Bros. & Montgomery*,  
1107 Midland Bldg., Cleveland, Ohio
- STUMP, SIDNEY P., associate (1925), with *Chandler, Murray & Chilton*  
1810 The First Central Tower, Akron, Ohio
- SWEARINGEN, ALBERT L., member (1922), partner, *Swearingen & Swearingen*  
3334 Prospect Ave., Cleveland, Ohio
- SWEARINGEN, HOWARD A., member (1916), partner, *Swearingen & Swearingen*  
3334 Prospect Ave., Cleveland, Ohio
- SWEENEY, CHARLES THOMAS, member (1937), *Charles T. Sweeney*  
605 Tecumseh Bldg., Springfield, Ohio
- SWORMSTEDT, CHARLES W., member (1936), partner, *Haskins & Sells*  
1403 First National Bank Bldg., Cincinnati, Ohio
- TAYLOR, JACOB B., member (1931), chairman, accounting department, *Ohio State University*,  
Columbus, Ohio
- TAYLOR, WILLIAM J., member (1912), partner, *Brubaker, Fisher & Taylor*  
1202 Sweetland Bldg., Cleveland, Ohio
- TEDTMANN, M. EARL, member (1936), *Frank C. Deckeback & Co.*  
1110 Traction Bldg., Cincinnati, Ohio
- TERRY, HORACE B., member (1926), *Horace B. Terry*  
Callahan Bank Bldg., Dayton, Ohio
- ULLRICH, WILLIAM A., member (1922), *William A. Ullrich & Company*  
612 Harries Bldg., Dayton, Ohio
- UNGER, FREDERICK W., associate (1936), with *Price, Waterhouse & Co.*  
1602 Union Trust Bldg., Cleveland, Ohio
- VOGELE, EDWARD A., member (1932), partner, *Kennedy & Vogele*  
1312 First National Bank Bldg., Cincinnati, Ohio
- WALL, HUGH E., member (1921), partner, *Wall, Cassel & Eberly*  
510 Refiners Oil Bldg., Dayton, Ohio
- WALL, WALTER DANA, member (1925), *W. D. Wall*  
44 W. Gay St., Columbus, Ohio
- WARREN, ROBERT E., member (1932), with *Lybrand, Ross Bros. & Montgomery*  
1107 Midland Bldg., Cleveland, Ohio
- WEBERG, CHESTER L., member (1920), assistant comptroller, *Goodyear Tire & Rubber Co.*,  
21 Marvin Ave., Akron, Ohio
- WEISS, H. W., member (1916), partner, *Roden & Weiss*  
915 Fourth National Bank Bldg., Cincinnati, Ohio
- WELSH, ARTHUR E., associate (1922), partner, *Welsh & Baird*  
917 Union Trust Bldg., Cleveland, Ohio
- WIDEMAN, CYRIL H., member (1926), partner, *Wideman & Madden*  
907 Second National Bank Bldg., Toledo, Ohio
- WIEDEMER, ROY, member (1937), with *Haskins & Sells*  
1403 First National Bank Bldg., Cincinnati, Ohio
- WILKENLOH, WILLIAM E., associate (1934), with *Price, Waterhouse & Co.*  
1602 Union Trust Bldg., Cleveland, Ohio
- WILLCOX, CLARENCE P., member (1927), treasurer, *Columbus Coated Fabrics Corporation*,  
1280 N. Grant Ave., Columbus, Ohio
- WILLIG, LAWRENCE H., member (1924), *L. H. Willig & Co.*  
1309 Union Trust Bldg., Cincinnati, Ohio
- WILSON, R. V., member (1936), partner, *Wilson and Cross*  
824 Guardian Bldg., Cleveland, Ohio
- WINTERMUTE, LEWIS, member (1917), *Lewis Wintermute*  
509 Terminal Tower, Cleveland, Ohio



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### OHIO (Continued)

- WOOD, E. W., member (1936), *E. W. Wood*  
138 E. Church St., Marion, Ohio
- WORTHINGTON, HAROLD, member (1912), *Harold Worthington*  
2589 Euclid Heights Blvd., Cleveland, Ohio
- WRIGHT, CHARLTON C., member (1925), *Charlton C. Wright*  
2011 Union Central Bldg., Cincinnati, Ohio
- ZWEMER, FRANK L., member (1923), partner, *Zwemer, Uebel & Co.*  
620 Hickox Bldg., Cleveland, Ohio

### Oklahoma

- ADREAN, VERNON L., member (1937), with *Barrow, Wade, Guthrie & Co.*  
624 S. Boston Ave., Tulsa, Okla.
- BAYLIS, ALBERT EDWARD, member (1937), *Albert E. Baylis*  
925 Perrine Bldg., Oklahoma City, Okla.
- BILLUPS, FORD L., member (1922), secretary-treasurer, *Ramsey Petroleum Corp.*  
3000 Ramsey Tower, Oklahoma City, Okla.
- BOONE, GEORGE D., member (1935), with *Barrow, Wade, Guthrie & Co.*  
624 S. Boston Ave., Tulsa, Okla.
- BOYDSTON, TOM D., associate (1922), with *Indian Territory Illuminating Oil Co.*  
Bartlesville, Okla.
- BROWN, OSCAR W., associate (1929), president, *Oklahoma Gulf Royalty Corporation*,  
1109 Hunt Bldg., Tulsa, Okla.
- BUMGARNER, JOHN C., associate (1936), with *Haskins & Sells*  
901 Cosden Bldg., Tulsa, Okla.
- CAHILL, L. E., member (1922), partner, *L. E. Cahill & Co.*  
914 World Bldg., Tulsa, Okla.
- CAREY, TOM F., member (1922), *Tom F. Carey*  
1711 First National Bldg., Oklahoma City, Okla.
- CLACK, BURNEY R., member (1934), *Burney R. Clack*  
5528 S. Owasso, Tulsa, Okla.
- CLARK, WILLIAM L., member (1930), partner, *W. O. Ligon & Company*  
410 National Bank of Tulsa Bldg., Tulsa, Okla.
- CORY, ALBERT W., member (1935), partner, *Hammonds and Cory*  
729 Hightower Bldg., Oklahoma City, Okla.
- COTTRELL, WILLIAM K., member (1937), auditor, *Oklahoma Tax Commission*  
Tuloma Bldg., Tulsa, Okla.
- COWAN, JOHN R. F., member (1933), with *Peat, Marwick, Mitchell & Co.*  
409 Kennedy Bldg., Tulsa, Okla.
- CRAIG, HENRY, member (1927), *Henry Craig*  
P. O. Box 103, Picher, Okla.
- CROSS, NORMAN C., associate (1935), with *Dr. S. G. Kennedy Interests*  
1029 Kennedy Bldg., Tulsa, Okla.
- DANIEL, JOHN L., member (1933), partner, *Daniel and Markland*  
Beacon Bldg., Tulsa, Okla.
- DAVIS, OSCAR R., member (1930), with *Wolf and Company*  
716 Petroleum Bldg., Oklahoma City, Okla.
- DOWNIE, F. J., associate (1937), auditor, *Oklahoma Tax Commission*  
Oklahoma City, Okla.
- EMENHISER, EDWIN BURTON, member (1926), assistant treasurer, *Indian Territory Illuminating Oil Company*, Masonic-Empire Bldg., Bartlesville, Okla.
- FITZKEE, PAUL W., member (1925), with *Barrow, Wade, Guthrie & Co.*  
Oklahoma Bldg., Tulsa, Okla.
- FOX, M. CLYDE, member (1924), *M. Clyde Fox*  
729 Hightower Bldg., Oklahoma City, Okla.
- GAMBILL, LADD H., member (1924), *Ladd H. Gambill*  
First National Bank Bldg., Pawhuska, Okla.
- GARNETT, ROBERT E., member (1922), *Robert E. Garnett & Co.*  
Oklahoma City, Okla.

## Geographical List of Members and Associates

### OKLAHOMA (Continued)

- GIDEON, CHARLES R., associate (1936), internal revenue agent, *United States Treasury Dept.*, 344 Federal Bldg., Tulsa, Okla.
- GODFREY, ROY F., member (1935), partner, *Ross T. Warner & Company*  
602 Tulsa Loan Bldg., Tulsa, Okla.
- HAMMONDS, HOMER C., member (1922), partner, *Hammonds & Cory*  
729 Hightower Bldg., Oklahoma City, Okla.
- HARENESS, S. CLAY, member (1927), auditor, *L. H. Wentz*  
Ponca City, Okla.
- HARTMAN, EDGAR A., member (1935), with *Barrow, Wade, Guthrie & Co.*  
624 S. Boston Ave., Tulsa, Okla.
- HAWKINS, L. CLARK, member (1931), with *Daniel and Markland*  
Beacon Bldg., Tulsa, Okla.
- HAYS, ROY MARSHALL, member (1930), partner, *R. M. Hays and Company*  
510 Ritz Bldg., Tulsa, Okla.
- HILLIARD, JOHN C., associate (1936), with *Haskins & Sells*  
901 Cosden Bldg., Tulsa, Okla.
- HINMAN, LAWRENCE D., associate (1937), vice-president, *Eason Oil Company*  
Enid, Okla.
- HOGARD, EARL L., member (1936), with *Robert E. Garnett & Co.*  
633 Kennedy Bldg., Tulsa, Okla.
- HOLCOMB, ROY E., associate (1937), with *Sunray Oil Co.*  
Philtower Bldg., Tulsa, Okla.
- HUMPHREYS, HUGH G., member (1925)  
2123 N. Elwood Ave., Tulsa, Okla.
- JONES, ARTHUR, member (1922), *Arthur Jones*  
P. O. Box 1307, Okmulgee, Okla.
- JONES, EDWIN BURWELL, JR., member (1935), vice-president, *The Morris Plan Company of Oklahoma*, Morris Plan Bldg., Tulsa, Okla.
- KELLY, VINCENT MICHAEL, member (1936), with *Haskins & Sells*  
901 Cosden Bldg., Tulsa, Okla.
- LAW, W. J., associate (1922)  
Simpson Bldg., Ardmore, Okla.
- MARKLAND, WALDO, member (1935), partner, *Daniel and Markland*  
526 Beacon Bldg., Tulsa, Okla.
- MARTIN, CLARENCE A., associate (1937), with *Barrow, Wade, Guthrie & Co.*  
810 Oklahoma Bldg., Tulsa, Okla.
- MAYGINNES, ARTHUR H., member (1937), partner, *Bledsoe & Mayginnes*  
909 R. T. Daniel Bldg., Tulsa, Okla.
- MCCONN, JOHN L., member (1936), partner, *Haskins & Sells*  
901 Cosden Bldg., Tulsa, Okla.
- MCCUNE, CHARLES E., member (1935), with *Peat, Marwick, Mitchell & Co.*  
229 Kennedy Bldg., Tulsa, Okla.
- MECHEM, EVERETT J., member (1936), auditor, *Local Federal Savings & Loan Association of Oklahoma City*, 2828 N. W. 23rd St., Oklahoma City, Okla.
- MOCK, J. ANSON, member (1936), with *Daniel and Markland*  
Beacon Bldg., Tulsa, Okla.
- MOREHEAD, JENKINS T., member (1936), with *E. E. Parsons Company*  
Kennedy Bldg., Tulsa, Okla.
- NASH, EVANS A., member (1922), vice-president, *Yellow Transit Co.*  
17½ S. Santa Fe, Oklahoma City, Okla.
- NAYLOR, CHARLES A., member (1937), *Charles A. Naylor*  
501 Philtower Bldg., Tulsa, Okla.
- NEWTON, WILLIAM K., associate (1937), head of department of accounting, *University of Oklahoma*, Business Administration Bldg., Norman, Okla.
- NICHOLSON, W. I., JR., member (1928), partner, *Fraser & Torbet*  
630 National Bank of Tulsa Bldg., Tulsa, Okla.
- NORTON, C. E., associate (1924), *C. E. Norton*  
516 E. Grand Ave., Ponca City, Okla.

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OKLAHOMA (Continued)

- O'BRIEN, JOHN J., member (1936), *John J. O'Brien & Company*  
809 Ritz Bldg., Tulsa, Okla.
- O'BRYAN, WILLIAM HOWARD, member (1933), partner, *Schiff & O'Bryan*  
1400 Ramsey Tower, Oklahoma City, Okla.
- PADON, JOSEPH ADRIAN, member (1932), partner, *Haskins & Sells*  
P. O. Box 2291, Tulsa, Okla.
- PARSONS, ESCHOL E., member (1925), *E. E. Parsons & Company*  
834 Kennedy Bldg., Tulsa, Okla.
- PATTERSON, D. C., associate (1937), *D. C. Patterson Audit Company*  
1611 Ramsey Tower, Oklahoma City, Okla.
- PETERING, LARRY G., associate (1936), partner, *Benedict & Miller*  
416 Liberty National Bank Bldg., Oklahoma City, Okla.
- PRENTICE, THOMAS W., member (1922), *Thomas W. Prentice*  
Ponca City, Okla.
- REED, J. W., member (1925), with *Barrow, Wade, Guthrie & Co.*  
832 First National Bldg., Oklahoma City, Okla.
- RICE, CARL LYMAN, member (1927), *Carl Lyman Rice*  
922 Kennedy Bldg., Tulsa, Okla.
- RIGGINS, RUSSELL M., member (1924), comptroller, *Phillips Petroleum Company*,  
Bartlesville, Okla.
- ROQUEMORE, O. G., member (1923), with *L. E. Cahill & Company*  
914 World Bldg., Tulsa, Okla.
- ROSTET, W. W., member (1936), with *Arthur Young & Co.*  
Philtower Bldg., Tulsa, Okla.
- RUSH, HUGH M., member (1922), partner, *Mattison and Davey*  
612 Kennedy Bldg., Tulsa, Okla.
- SAVAGE, GERSHOM A., member (1924), partner, *Arthur Young & Co.*  
Philtower Bldg., Tulsa, Okla.
- SMITH, ALEXANDER P., member (1933), with *Mattison and Davey*  
612 Kennedy Bldg., Tulsa, Okla.
- SMITH, JAMES HODGEMAN, member (1932), with *Shell Petroleum Corporation*  
Tulsa, Okla.
- SMITH, VIRGIL G., associate (1935), special auditor, *Continental Oil Company*  
P. O. Box 1267, Ponca City, Okla.
- SNELL, WALTER D., member (1935), *Walter D. Snell*  
First National Bldg., Oklahoma City, Okla.
- STRUBLE, HOWARD G., associate (1924), secretary-treasurer, *Hale Halsell Co.*  
111 S. Main St., McAlester, Okla.
- THOMPSON, WALKER O., associate (1936), auditor, *Mid-Continent Petroleum Corporation*,  
Tulsa, Okla.
- THORNTON, FREDERICK L., member (1922), with *Barrow, Wade, Guthrie & Co.*  
810 Oklahoma Bldg., Tulsa, Okla.
- TILLY, VIRGIL S., member (1935), partner, *W. O. Ligon & Company*  
410 National Bank of Tulsa Bldg., Tulsa, Okla.
- WARNER, ROSS T., member (1933), *Ross T. Warner & Company*  
602 Tulsa Loan Bldg., Tulsa, Okla.
- WILLIAMS, DWIGHT, member (1928), *Dwight Williams*  
2220 First National Bldg., Oklahoma City, Okla.
- WILLIFORD, JOHN OSCAR, member (1936), general auditor, *Atlas Supply Company*,  
418 N. Main St., Muskogee, Okla.
- WINTERS, GEORGE F., member (1935), partner, *Barrow, Wade, Guthrie & Co.*  
624 S. Boston Ave., Tulsa, Okla.
- WOOD, LEWIS E., member (1933), with *Wolf & Company*  
716 Petroleum Bldg., Oklahoma City, Okla.
- WRIGHT, CHARLES ALBERT, member (1928), *Charles A. Wright*  
503 Manhattan Bldg., Muskogee, Okla.
- WRIGHT, WILLIAM CLIFTON, associate (1936), *William C. Wright*  
P. O. Box 75, Ardmore, Okla.

## Geographical List of Members and Associates

### Oregon

- ANDRUS, A. LESTER, member (1914)  
2326 N. E. Multnomah St., Portland, Ore.
- BERRIDGE, ARTHUR, member (1928), *Arthur Berridge & Co.*  
410 Worcester Bldg., Portland, Ore.
- BLACK, GEORGE, member (1906), partner, *George Black & Co.*  
311 Selling Bldg., Portland, Ore.
- BOWERS, FLOYD K., member (1936), assistant supervisor, *Division of Audits,*  
*State of Oregon,* Salem, Ore.
- BUELL, SCIRE D., member (1935), partner, *Walter D. Whitcomb & Co.*  
1041 Pacific Bldg., Portland, Ore.
- CANNON, ARTHUR MONROE, JR., associate (1937), with *Whitfield, Stratford &*  
*Co.,* 1045 Pacific Bldg., Portland, Ore.
- D'ALBINI, G. Q., associate (1927), *G. Q. D'Albini*  
608 Oregon Bank Bldg., Klamath Falls, Ore.
- DAVIS, PEARCE CRANE, member (1916), partner, *Haskins & Sells*  
572 Pittock Block, Portland, Ore.
- DELAP, VIRGIL G., member (1928), partner, *Wells and DeLap*  
Citizens Bank Bldg., Portland, Ore.
- ELLIS, ALLEN C., member (1924), partner, *Ellis and Edwards*  
606 Wilcox Bldg., Portland, Ore.
- GILLINGHAM, JOSEPH G., member (1914), *J. G. Gillingham*  
509 Lewis Bldg., Portland, Ore.
- GOLDRAINER, JAMES C., member (1937), partner, *Sawtell, Goldrainer & Co.*  
516 Pittock Block, Portland, Ore.
- HANKS, JEROME W., associate (1922), partner, *Hanks, McGee and Boden*  
718 Corbett Bldg., Portland, Ore.
- HECOX, FRANK S., member (1930), secretary and treasurer, *Iron Fireman*  
*Manufacturing Co.,* 4784 S. E. 17th Ave., Portland, Ore.
- HOFF, EDWIN N., associate (1916), internal revenue agent, *Bureau of Internal*  
*Revenue,* 302 Custom House Bldg., Portland, Ore.
- HOWIE, VIVIAN HAROLD, member (1927), comptroller, *Pinnacle Package Co.,*  
*Inc.,* P. O. Box 988, Medford, Ore.
- JANNEY, PHILIP W., associate (1936), *P. W. Janney*  
516 Pittock Block, Portland, Ore.
- JOHNSON, J. FREDERICK, associate (1935), with *Price, Waterhouse & Co.*  
1412 American Bank Bldg., Portland, Ore.
- KELLY, C. L., associate (1923), professor, *University of Oregon*  
102 Commerce Bldg., Eugene, Ore.
- KNEELAND, RICHARD C., associate (1935), partner, *P. H. Kneeland & Co.*  
1411 Public Service Bldg., Portland, Ore.
- KNOX, LELAND J., member (1934), *Leland J. Knox*  
303 U. S. Bank Bldg., Medford, Ore.
- KRON, ROBERT LOUIS, member (1928), partner, *Piepenbrink & Kron*  
903 Wilcox Bldg., Portland, Ore.
- LEE, JOHN F., associate (1935), with *Price, Waterhouse & Co.*  
1412 American Bank Bldg., Portland, Ore.
- LEO, ROBERT J., member (1924), *Robert J. Leo*  
American Bank Bldg., Portland, Ore.
- LESHER, RAY HENDRICKS, member (1929), *Ray H. Leshner Company*  
730 S. W. Salmon St., Portland, Ore.
- MCINTOSH, HERBERT W., member (1923), with *Price, Waterhouse & Co.*  
1412 American Bank Bldg., Portland, Ore.
- MILES, ROLAND G., associate (1922), *Roland G. Miles*  
Voruz Bldg., Baker, Ore.
- MITCHELL, CYRIL W., associate (1935), with *Price, Waterhouse & Co.*  
1412 American Bank Bldg., Portland, Ore.
- MOSER, H. A., member (1912), *H. A. Moser*  
1201 Terminal Sales Bldg., Portland, Ore.

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### OREGON (Continued)

- OLDS, JACK W., associate (1935), *Jack W. Olds*  
709 N. E. Broadway, Portland, Ore.
- PIEPENBRINK, WILLIAM J., member (1922), partner, *Piepenbrink & Kron*  
Wilcox Bldg., Portland, Ore.
- PLANTHALER, GEORGE, associate (1933), land bank examiner, *Farm Credit Administration*, 802 Lewis Bldg., Portland, Ore.
- POST, HAROLD HASKELL, member (1928)  
Route 4, P. O. Box 67, Sherwood, Ore.
- RAWLINSON, C. E., member (1926), with *Price, Waterhouse & Co.*  
1412 American Bank Bldg., Portland, Ore.
- RETZLAFF, HERBERT, associate (1936), with *Whitfield, Stratford & Co.*  
1045 Pacific Bldg., Portland, Ore.
- RICHARDSON, JOHN Y., member (1909), *John Y. Richardson*  
325 Failing Bldg., Portland, Ore.
- SAWTELL, ALFRED R., member (1922), partner, *Sawtell, Goldrainer & Co.*  
516 Pittock Block, Portland, Ore.
- SMITH, BURTON M., associate (1937), with *Whitfield, Stratford & Co.*  
1045 Pacific Bldg., Portland, Ore.
- STRATFORD, RALPH B., member (1935), partner, *Whitfield, Stratford & Co.*  
1045 Pacific Bldg., Portland, Ore.
- VAN, ERIC P., member (1933), with *Peat, Marwick, Mitchell & Co.*  
510 American Bank Bldg., Portland, Ore.
- WHITCOMB, WALTER D., member (1912), *Walter D. Whitcomb & Co.*  
1042 Pacific Bldg., Portland, Ore.
- WHITFIELD, WILLIAM, member (1908), partner, *Whitfield, Stratford & Co.*  
1045 Pacific Bldg., Portland, Ore.
- WILSON, EZRA MORTON, associate (1924), *Wilson Auditing Company*  
City Hall, Medford, Ore.
- WOOD, I. D., member (1929), *I. D. Wood*  
312 Mayer Bldg., Portland, Ore.
- WRIGHT, F. GIBSON, associate (1936), comptroller, *M and M Woodworking Company*, Portland, Ore.

### Pennsylvania

- ACHY, RUSSEL E., member (1936), *Russel E. Achy*  
Bloomsburg, Pa.
- AIKINS, J. CRAIG, JR., member (1936), with *Turner, Crook & Zebley*  
758 Penn St., Reading, Pa.
- AITKEN, J. N., JR., member (1931), partner, *Mathieson, Aitken & Co.*  
Packard Bldg., Philadelphia, Pa.
- AITKEN, THOMAS G., JR., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- ALLEN, WILLIAM K., member (1920), *William K. Allen*  
1301 Clark Bldg., Pittsburgh, Pa.
- ANDREWS, LEON GAYLORD, member (1925), controller, *Strawbridge & Clothier*  
8th & Market Sts., Philadelphia, Pa.
- BACHRACH, MICHAEL D., member (1922), partner, *Bachrach, Sanderbeck & Company*, 908 Farmers Bank Bldg., Pittsburgh, Pa.
- BAKER, EMILE Z., associate (1927), partner, *Tait, Weller and Baker*  
503 Muhlenberg Bldg., Philadelphia, Pa.
- BALCH, JOHN, member (1929), partner, *Balch, Funk & Company*  
16 S. Broad St., Philadelphia, Pa.
- BALLINGALL, JOHN B., member (1917), partner, *William Ballingall & Co.*  
2120 Lincoln-Liberty Bldg., Philadelphia, Pa.
- BALLINGALL, WILLIAM, member (1922), partner, *William Ballingall & Co.*  
2120 Lincoln-Liberty Bldg., Philadelphia, Pa.
- BARAKAT, A. B., member (1917), general auditor, *American Stores Company*  
424 N. 19th St., Philadelphia, Pa.

## Geographical List of Members and Associates

### PENNSYLVANIA (Continued)

- BATTAGLIA, HENRY JAMES, member (1937), with *Price, Waterhouse & Co.*  
1639 Gulf Bldg., Pittsburgh, Pa.
- BAYFIELD, RALPH, member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- BEITTEL, AUSTIN M., member (1936), partner, *Hatter, Harris and Beittel*  
304 Fulton National Bank Bldg., Lancaster, Pa.
- BELL, GEORGE D., member (1936), partner, *Burns & Company*  
213 S. Broad St., Philadelphia, Pa.
- BELL, GRANT L., member (1922), *Grant L. Bell*  
604 First National Bank Bldg., Scranton, Pa.
- BELL, HAROLD E., member (1924), partner, *Bell and Company*  
First National Bank Bldg., Sharon, Pa.
- BENNETT, ROBERT J., member (1907), *Robert J. Bennett*  
503 Land Title Bldg., Philadelphia, Pa.
- BENNETT, VIRGIL E., member (1923), partner, *Bennett & Co.*  
Union Trust Bldg., Pittsburgh, Pa.
- BERNSTEIN, LEON B., member (1937), partner, *Lavenhol & Krekstein*  
1528 Walnut St., Philadelphia, Pa.
- BERRY, JOHN, JR., member (1936), with *Price, Waterhouse & Co.*  
1710 Packard Bldg., Philadelphia, Pa.
- BIELAU, O. T., member (1935), *O. T. Bielau & Company*  
Law & Finance Bldg., Pittsburgh, Pa.
- BIRCH, ANDREW K., member (1934), with *John Heins & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- BLAIR, WILLIAM J., member (1914), partner, *John Heins & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- BLOOMBURG, FILLMORE R., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- BOWSER, JOHN VICTOR, member (1936), assistant controller, *The Westinghouse Air Brake Company*, Wilmerding, Pa.
- BOYD, HARRY JAMES, associate (1937), with *Price, Waterhouse & Co.*  
1239 Gulf Bldg., Pittsburgh, Pa.
- BOZZELLI, RUDOLPH SIGFRIED, member (1937), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- BRAVERMAN, FRANK P., member (1937), *Frank P. Braverman*  
310 N. American Bldg., Philadelphia, Pa.
- BRECHER, LEONARD, member (1930), comptroller, *Stern & Co.*  
706 Market St., Philadelphia, Pa.
- BREIDEN, HUGO R., member (1928), partner, *McConnell & Breiden*  
Fidelity-Philadelphia Trust Bldg., Philadelphia, Pa.
- BREWSTER, MAURICE A., member (1927), treasurer, *The Pennzoil Company*  
Drake Theatre Bldg., Oil City, Pa.
- BROMBACH, ALFRED C., member (1931), with *John Heins & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- BROWN, ADDISON REID, member (1922), partner, *Lawrence E. Brown & Co.*  
1917 Fidelity-Philadelphia Trust Bldg., Philadelphia, Pa.
- BROWN, JOHN PHILIP, member (1934), with *Arthur Young & Co.*  
Koppers Bldg., Pittsburgh, Pa.
- BUSH, I. RUSSELL, member (1915), partner, *John Heins & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- BUTLER, RICHARD H., member (1924), partner, *Peat, Marwick, Mitchell & Co.*  
1500 Walnut St., Philadelphia, Pa.
- CALL, GEORGE SHIRAS, associate (1922), *George Shiras Call*  
100 Radnor St., Harrisburg, Pa.
- CALVERT, ROBERT J., member (1933), with *Pittsburgh Steel Company*  
700 Union Trust Bldg., Pittsburgh, Pa.
- CAMERON, ARTHUR T., member (1916), partner, *Edward P. Moxey & Co.*  
1421 Chestnut St., Philadelphia, Pa.

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PENNSYLVANIA (Continued)

- CAMPBELL, L. ROY, associate (1926), partner, *Campbell and Carr*  
Dime Bank Bldg., Allentown, Pa.
- CARR, LEE K., member (1936), with *Hare, Schenck & Company*  
Bankers Securities Bldg., Philadelphia, Pa.
- CARSON, JOHN M., member (1926), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- CASEY, WM. J., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- CHAPMAN, THOMAS WILLIAMS, associate (1924), with *Arihur Young & Co.*  
Koppers Bldg., Pittsburgh, Pa.
- CIPRIANI, ALFRED B., member (1929), with *Price, Waterhouse & Co.*  
1639 Gulf Bldg., Pittsburgh, Pa.
- CLADER, WILL-A., member (1914), *Will-A. Clader*  
903 Packard Bldg., Philadelphia, Pa.
- CLARKE, JAMES, member (1932), partner, *Haskins & Sells*  
2103 Farmers Bank Bldg., Pittsburgh, Pa.
- CLARKE, JOHN WILLIAM, member (1923), with *Westinghouse Electric & Manufacturing Co.*, Pittsburgh, Pa.
- CLOUD, ORLANDO H., JR., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- CLOUGH, JOHN FINLEY, member (1930), *John Finley Clough*  
121 N. Broad St., Philadelphia, Pa.
- COHEN, ABRAHAM, member (1936), *Albert C. Cohen*  
1102 W. Wyoming Ave., Philadelphia, Pa.
- COHEN, HARRY, member (1927), partner, *Wm. A. Levick & Co.*  
901 Market St., National Bank Bldg., Philadelphia, Pa.
- COHEN, MORRIS J., member (1930), partner, *Morris J. Cohen & Co.*  
1130 Bankers Securities Bldg., Philadelphia, Pa.
- COLLEDGE, WILLIAM W., associate (1923), tax examiner, *Department of Revenue, Commonwealth of Pennsylvania*, Harrisburg, Pa.
- COLLEY, EMIL WM., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- COLLINS, GERALD I., member (1936), with *Collins & Company*  
2144 Oliver Bldg., Pittsburgh, Pa.
- COLLINS, LEWIS PAUL, member (1916), partner, *Collins & Company*  
2144 Oliver Bldg., Pittsburgh, Pa.
- CONICK, M. C., member (1922), partner, *Main & Company*  
First National Bank Bldg., Pittsburgh, Pa.
- COON, HARRY, associate (1922), with *Main & Company*  
1905 First National Bank Bldg., Pittsburgh, Pa.
- CORBIN, THOMAS R., member (1922), *Corbin & Company*  
American Bank Bldg., Pittsburgh, Pa.
- CORLISS, WM. MILLS, member (1916), *Wm. Mills Corliss*  
Municipal Pier, Chestnut St., Philadelphia, Pa.
- COUGHLAN, EDW. A., associate (1925), partner, *Edw. A. Coughlan & Co.*  
123 S. Broad St., Philadelphia, Pa.
- CRAEMER, WILLIAM, member (1910), secretary-treasurer, *Sun Shipbuilding & Dry Dock Co.*, Chester, Pa.
- CROOK, RICHARD H., member (1934), partner, *Turner, Crook and Zebley*  
1530 Chestnut St., Philadelphia, Pa.
- CROSIER, EDWIN NEIL, member (1937), with *Price, Waterhouse & Co.*  
1239 Gulf Bldg., Pittsburgh, Pa.
- CROWTHER, ERNEST, member (1913)  
59 Hawthorne Ave., Crafton (5), Pittsburgh, Pa.
- CUSTER, GUY F., member (1935), dean, *Pittsburgh School of Accounting*  
Law and Finance Bldg., Pittsburgh, Pa.
- DALE, ERNEST H., member (1913), *Ernest H. Dale*  
1622 Lincoln-Liberty Bldg., Philadelphia, Pa.

## Geographical List of Members and Associates

### PENNSYLVANIA (Continued)

- DALY, LEO M., associate (1936), *Leo M. Daly*  
S. W. cor. 15th & Race Sts., Philadelphia, Pa.
- DALY, PATRICK JOSEPH, member (1923), partner, *Edward R. Burt & Co.*  
915 City Center Bldg., Philadelphia, Pa.
- DEARDEN, STANLEY, member (1923), partner, *Peat, Marwick, Mitchell & Co.*  
1500 Walnut St., Philadelphia, Pa.
- DEMENT, GEORGE EARL, member (1923), with *First Mortgage Corporation of Philadelphia*, 1614 Walnut St., Philadelphia, Pa.
- DERRICKSON, G. HENRY, member (1936), partner, *Wm. Reuben Lefferts & Co.*  
1622 Lincoln-Liberty Bldg., Philadelphia, Pa.
- DIAMOND, A. L., member (1937), *A. L. Diamond & Co.*  
1240 Widener Bldg., Philadelphia, Pa.
- DOUGHERTY, JAMES J., associate (1937), with *Barrow, Wade, Guthrie & Co.*  
Girard Trust Bldg., Philadelphia, Pa.
- DRABENSTADT, GEORGE R., member (1924), partner, *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- DRAKE, CHARLES JACKSON, member (1937), with *Haskins & Sells*  
1642 Land Title Bldg., Philadelphia, Pa.
- DREW, HARRISON ROBERT, member (1937), partner, *George K. Watson & Company*, 123 S. Broad St. Philadelphia, Pa.
- DUBOIS, LEON ALSID, member (1923), partner, *Yulsman & DuBois*  
121 N. Broad St., Philadelphia, Pa.
- EDWARDS, LEROY E., associate (1925), partner, *Edwards & Edwards*  
Public Ledger Bldg., Philadelphia, Pa.
- EMERSON, FREDERICK D., member (1934), *Frederick D. Emerson*  
Girard Trust Bldg., Philadelphia, Pa.
- ERB, GERALD S., associate (1930), with *Hutchison, Rivinus & Co.*  
101 Public Ledger Bldg., Philadelphia, Pa.
- EVANS, C. LAWRENCE, member (1924), chairman, board of directors, *Hiram Swank's Sons*, Johnstown, Pa.
- FERNALD, CHARLES E., member (1928), partner, *Fleisher, Fernald & Company*  
1737 Chestnut St., Philadelphia, Pa.
- FILLMAN, DAVID MILTON, member (1937), partner, *Charles S. Rockey & Co.*  
1200 Bankers Securities Bldg., Philadelphia, Pa.
- FISCHER, A. KARL, member (1917), partner, *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- FLEISHER, MAURICE T., member (1930), partner, *Fleisher, Fernald & Company*  
1737 Chestnut St., Philadelphia, Pa.
- FLINT, WILLIAM, JR., associate (1927), *William Flint & Co.*  
2208 Girard Trust Bldg., Philadelphia, Pa.
- FLOCKEN, IRA G., member (1917), chief accountant, *Board of Public Education Administration Bldg.*, Pittsburgh, Pa.
- FRYBURG, CLAUDE HOWARD, member (1921), partner, *Fryburg & Hoffmeier*  
Bankers Trust Bldg., Philadelphia, Pa.
- FUNK, WILLIAM H., member (1929), partner, *Balch, Funk & Co.*  
16 S. Broad St., Philadelphia, Pa.
- GILBERT, EARLY LYMAN, member (1936), *Early Lyman Gilbert*  
Lansdale, Pa.
- GINDER, WILLARD R., member (1937), partner, *Charles S. Rockey & Co.*  
1200 Bankers Securities Bldg., Philadelphia, Pa.
- GLENDENING, FRANK S., member (1931), *Frank S. Glendenning*  
1801 Widener Bldg., Philadelphia, Pa.
- GLOVER, ELMER L., member (1933), with *Peat, Marwick, Mitchell & Co.*  
1500 Walnut St., Philadelphia, Pa.
- GOLDENBERG, BENJAMIN, member (1916), partner, *Goldenberg, Rosenthal Co.*  
12 S. 12th St., Philadelphia, Pa.
- GOTWALD, PAUL K., member (1937), partner, *George K. Watson & Company*  
123 S. Broad St., Philadelphia, Pa.



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- GOULD, W. H. A., associate (1924), with *Main & Company*  
First National Bank Bldg., Pittsburgh, Pa.
- GRAHAM, EARL WILSON, member (1935), with *Gulf Oil Corporation*  
Gulf Bldg., Pittsburgh, Pa.
- GRIFFITH, HORACE P., member (1912), partner, *Griffith & Co.*  
1401 Girard Trust Bldg., Philadelphia, Pa.
- GRIFFITHS, ROBERT M., member (1935), with *Price, Waterhouse & Co.*  
1239 Gulf Bldg., Pittsburgh, Pa.
- GUION, EDWARD, JR., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- HAAS, CLARENCE R., member (1930), partner, *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- HADERER, AUGUSTINE F., member (1937), partner, *Burns & Company*  
213 S. Broad St., Philadelphia, Pa.
- HAIRE, JOHN H., member (1930), partner, *Lawrence E. Brown & Co.*  
1917 Fidelity-Philadelphia Trust Bldg., Philadelphia, Pa.
- HAND, RALPH THOMAS, member (1936), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- HARE, FRANK E., member (1920), partner, *Hare, Schenck & Company*  
1232 Bankers Securities Bldg., Philadelphia, Pa.
- HARRIS, FRANK W., JR., member (1924), *Frank W. Harris, Jr.*  
915 Lewis Tower, Philadelphia, Pa.
- HARRIS, JOHN BENJAMIN, member (1936), partner, *Hatter, Harris & Beittel*  
304 Fulton National Bank Bldg., Lancaster, Pa.
- HART, EDWIN WARREN, member (1937), *Edwin Warren Hart*  
1616 Walnut St., Philadelphia, Pa.
- HAUCH, JOHN P., member (1924), *John P. Hauch*  
506 Brinton St., Philadelphia, Pa.
- HEIDENREICH, HERBERT L., member (1931), with *Haskins & Sells*  
Land Title Bldg., Philadelphia, Pa.
- HEINBOKEL, J. F. W., member (1923), partner, *Heinbokel, Goodwin & Griffiths*.  
Brooks Bldg., Scranton, Pa.
- HELLER, MAX, member (1924), *Max Heller*  
12 S. 12th St., Philadelphia, Pa.
- HEMMING, HERBERT R., associate (1924), *Herbert R. Hemming*  
69 Drexel Bldg., Philadelphia, Pa.
- HERR, JOHN P., member (1914), *John P. Herr*  
1600 Arch St., Philadelphia, Pa.
- HESSE, CALVIN, associate (1924), *Calvin Hesse*  
Standard Life Bldg., Pittsburgh, Pa.
- HETU, HERBERT EDMOND, associate (1937), partner, *Bell and Company*  
First National Bank Bldg., Sharon, Pa.
- HEWES, FREDERICK L., associate (1922), general manager, *Buddyserge Co.*  
S. E. cor. Broad & Carpenter Sts., Philadelphia, Pa.
- HILLER, AUGUST, member (1913), *August Hiller*  
3015 Brownsville Rd., Pittsburgh, Pa.
- HOLTZMAN, ROBERT M., member (1914), *Robert M. Holtzman*  
1522 Lincoln-Liberty Bldg., Philadelphia, Pa.
- HOOD, JOHN, JR., member (1913), partner, *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- HOTTEL, ABRAHAM, S., JR., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- HOUSE, CLAUDE W., associate (1925), with *Price, Waterhouse & Co.*  
1639 Gulf Bldg., Pittsburgh, Pa.
- HULSE, HOMER C., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- JACOBS, ALBERT LAWRENCE, member (1922), with *Main & Company*  
First National Bank Bldg., Pittsburgh, Pa.

## Geographical List of Members and Associates

### PENNSYLVANIA (Continued)

- JACOBS, BENJAMIN, member (1917), *Benjamin Jacobs*  
care of Drake Hotel, 1512 Spruce St., Philadelphia, Pa.
- JENSEN, CARL G., member (1922), controller, *A. M. Byers Co.*  
Box 1076, Pittsburgh, Pa.
- JOHNSTON, D. V., member (1916), partner, *Lawrence E. Brown & Co.*  
1917 Fidelity-Philadelphia Trust Bldg., Philadelphia, Pa.
- JOHNSTON, GEORGE A., member (1936), with *Wolf and Company*  
1616 Walnut St., Philadelphia, Pa.
- JONES, EMLYN E., associate (1922), *Emlyn E. Jones*  
820 Land Title Bldg., Philadelphia, Pa.
- KATZ, H. LOUIS, member (1937), *H. Louis Katz*  
610 Lafayette Bldg., Philadelphia, Pa.
- KEIM, HERVEY C., associate (1927), *Hervey C. Keim*  
1218 Girard Trust Bldg., Philadelphia, Pa.
- KEISTER, DONALD C., member (1922), *Donald C. Keister*  
Scottsdale, Pa.
- KELSO, P. H., member (1920), with *D. L. Frawley*  
1307 Oliver Bldg., Pittsburgh, Pa.
- KIMBALL, GARDNER W., member (1913), partner, *Edward P. Moxey & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- KLAUDER, LAWRENCE J., member (1923), *Lawrence J. Klauder*  
722 Schaff Bldg., Philadelphia, Pa.
- KREKSTEIN, ISADORE H., member (1926), partner, *Lavenhol & Krekstein*  
1528 Walnut St., Philadelphia, Pa.
- LAKE, WILLIAM T., member (1937), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- LANDIS, WALTER L., member (1925), comptroller, *McCloskey Varnish Co.*  
7600 State Rd., Holmesburg Junction, Philadelphia, Pa.
- LANGER, JOSEPH CHARLES, member (1936), with *Mathieson, Aitken & Co.*  
1818 Packard Bldg., Philadelphia, Pa.
- LATHROP, BENJAMIN LANE, associate (1925), with *Harry Ness*  
25 N. Duke St., York, Pa.
- LATIMER, JAMES D., member (1916)  
5420 Westford Rd., Olney Park, Philadelphia, Pa.
- LAVENTHOL, LEWIS J., member (1926), partner, *Lavenhol & Krekstein*  
1528 Walnut St., Philadelphia, Pa.
- LAWTON, WILLARD H., member (1908), *Willard H. Lawton*  
230 Windermere Ave., Wayne, Pa.
- LEFFERTS, WM. REUBEN, member (1922), partner, *Wm. Reuben Lefferts & Co.*  
1622 Lincoln-Liberty Bldg., Philadelphia, Pa.
- LEISTER, HERBERT A., member (1923), with *Lybrand, Ross Bros. & Montgomery*,  
2101 Packard Bldg., Philadelphia, Pa.
- LEONARD, ABRAHAM J., member (1925), partner, *A. J. Leonard & Co.*  
1514 N. American Bldg., Philadelphia, Pa.
- LEVICK, WILLIAM A., member (1927), partner, *William A. Levick & Co.*  
901 Market Street National Bank Bldg., Philadelphia, Pa.
- LIEB, G. CARLE, member (1924), partner, *Barrow, Wade, Gulhrrie & Co.*  
Girard Trust Bldg., Philadelphia, Pa.
- LIEBMAN, MORRIS, member (1937), partner, *Magee, Liebman & O'Neill*  
1518 Walnut St., Philadelphia, Pa.
- LINVILL, WALKER E., member (1913), partner, *Wilson, Linvill & Parry*  
12 S. 12th St., Philadelphia, Pa.
- LIVENGOOD, A. CHESTER, member (1936), with *Haskins & Sells*  
2103 Farmers Bank Bldg., Pittsburgh, Pa.
- LOCKWOOD, JEREMIAH, member (1936), associate professor of accounting,  
*University of Pennsylvania*, Philadelphia, Pa.
- LONG, FORREST B., member (1937), with *Charles S. Rockey & Co.*  
1200 Bankers Securities Bldg., Philadelphia, Pa.

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PENNSYLVANIA (Continued)

- LUDWIG, JOSEPH, member (1916), *Joseph Ludwig*  
5863 Osage Ave., Philadelphia, Pa.
- LYNCH, JOHN RAYMOND, member (1936), *J. Raymond Lynch*  
915 Land Title Bldg., Philadelphia, Pa.
- LYNNE, W. SAREL, member (1907), *W. Sarel Lynne*  
1113 Otis Bldg., Philadelphia, Pa.
- MACALPINE, JOHN C., member (1917), partner, *J. C. MacAlpine & Son*  
1411 Walnut St., Philadelphia, Pa.
- MACALPINE, JOHN C., JR., member (1934), partner, *J. C. MacAlpine & Son*  
1411 Walnut St., Philadelphia, Pa.
- MACGARRIGLE, ROBERT L., JR., member (1930), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- MACKIE, WILLIAM AUGUST, associate (1936), with *Mathieson, Aitken & Co.*  
1818 Packard Bldg., Philadelphia, Pa.
- MACLEAN, HARRY IRVING, associate (1937), comptroller, *University of Pennsylvania*, 207 S., 36th St., Philadelphia, Pa.
- MADORNO, DANIEL J., member (1930), with *Peat, Marwick, Mitchell & Co.*  
1500 Walnut St., Philadelphia, Pa.
- MAIN, FRANK WILBUR, member (1912), partner, *Main & Company*  
First National Bank Bldg., Pittsburgh, Pa.
- MAIN, WILLIAM R., member (1913), partner, *Main & Company*  
2222 Packard Bldg., Philadelphia, Pa.
- MALONEY, CORNELIUS PIERCE, member (1937), *C. R. Maloney*  
3413 Meadowcroft Ave., Pittsburgh, Pa.
- MARGOLIS, HARRY, member (1927), *Harry Margolis & Company*  
Wilbur Trust Bldg., Bethlehem, Pa.
- MARKEL, GIDEON H., member (1935), partner, *Thompson & Markel*  
1411 Walnut St., Philadelphia, Pa.
- MARSH, WILLIAM F., member (1925), partner, *Lybrand, Ross Bros. & Montgomery*, 1601 Union Bank Bldg., Pittsburgh, Pa.
- MARTIN, FREDERICK, member (1935), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- MARTIN, JESSE W., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- MATHIESON, JOHN K., member (1921), partner, *Mathieson, Aitken & Co.*  
Packard Bldg., Philadelphia, Pa.
- MATTHEWS, M. DEAN, member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- MAXWELL, ARTHUR D., member (1937), instructor in accounting, *Wharton School of Commerce & Finance, University of Pennsylvania*, Philadelphia, Pa.
- MCCAFFREY, HENRY S., member (1926), *Henry S. McCaffrey*  
Land Title Bldg., Philadelphia, Pa.
- MCCARTAN, JOHN R., member (1933), *J. R. McCartan & Co.*  
Peoples Bank Bldg., Pittsburgh, Pa.
- MCCLURE, ROBERT F., member (1923), treasurer, *McKinney Manufacturing Co.*, Metropolitan & Liverpool Sts., Pittsburgh, Pa.
- MCCLURKEN, HOWARD W., member (1925), partner, *Morgan & Co.*  
1811 Packard Bldg., Philadelphia, Pa.
- MCCONNELL, HOWARD H., member (1936), partner, *McConnell & Breiden*  
704 Fidelity-Philadelphia Trust Bldg., Philadelphia, Pa.
- MCDOWELL, C. WHITFORD, member (1926), partner, *McGrath & McDowell*  
2300 Lincoln-Liberty Bldg., Philadelphia, Pa.
- MCGARRIGLE, J. CYRIL, member (1931), partner, *Mathieson, Aitken & Co.*  
Packard Bldg., Philadelphia, Pa.
- MCGONIGLE, JAMES J., member (1924), partner, *Rush & McGonigle*  
1445 Oliver Bldg., Pittsburgh, Pa.
- MCGRATH, GEORGE W., member (1936), with *Collins & Company*  
2144 Oliver Bldg., Pittsburgh, Pa.

## Geographical List of Members and Associates

### PENNSYLVANIA (Continued)

- McGRATH, JOSEPH H., member (1937), partner, *McGrath & McDowell*  
2300 Lincoln-Liberty Bldg., Philadelphia, Pa.
- McGREW, RALPH WILLIAM, associate (1929), with *Main & Company*  
First National Bank Bldg., Pittsburgh, Pa.
- McIVER, RENWICK S., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- McKIBBEN, O. L. KAY, associate (1937), supervisor of taxes, *West Penn Power Company*, 14 Wood St., Pittsburgh, Pa.
- McSHEA, ROGER A., JR., associate (1924), with *Public Service Commission of the Commonwealth of Pennsylvania*, North Office Bldg., Harrisburg, Pa.
- MEDLOCK, ARTHUR, member (1916), with *Price, Waterhouse & Co.*  
1639 Gulf Bldg., Pittsburgh, Pa.
- METZLER, FREDERICK S., member (1935), partner, *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- MICHAEL, HARRY HINES, JR., member (1936), with *Price, Waterhouse & Co.*  
1710 Packard Bldg., Philadelphia, Pa.
- MILLER, J. R., member (1936), partner, *D. G. Sistrason & Company*  
First National Bank Bldg., Pittsburgh, Pa.
- MILLER, ROBERT P. S., member (1922), *Robert P. S. Miller*  
700 Walnut St., Philadelphia, Pa.
- MOLL, ROBERT F., associate (1927), *Robert F. Moll & Co.*  
1070 Public Ledger Bldg., Philadelphia, Pa.
- MORGAN, WALTER L., member (1926), partner, *Morgan & Company*  
1811 Packard Bldg., Philadelphia, Pa.
- MORTON, ARTHUR F., member (1926), partner, *Arthur F. Morton & Co.*  
Girard Trust Bldg., Philadelphia, Pa.
- MOSS, ALBERT A., member (1930), *Albert A. Moss*  
1524 Chestnut St., Philadelphia, Pa.
- MOXEY, EDWARD P., JR., member (1905), partner, *Edward P. Moxey & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- MULLE, WARREN L., member (1926), with *Price, Waterhouse & Co.*  
1710 Packard Bldg., Philadelphia, Pa.
- MULVIHILL, JAMES J., associate (1924), comptroller, *May Stern & Company*  
914 Penn Ave., Pittsburgh, Pa.
- MYERS, L. CLIFFORD, member (1929), partner, *Davis and Myers*  
342 Pine St., Williamsport, Pa.
- NESS, HARRY, associate (1930), *Harry Ness*  
301 Manufacturers Association Bldg., York, Pa.
- NEUMOYER, CHARLES WILLIAM, member (1931), *Chas. Wm. Neumoyer & Company*, 206 Easton Trust Bldg., Easton, Pa.
- NEVIUS, ROGER K., member (1914), partner, *John Heins & Co.*  
1421 Chestnut St., Philadelphia, Pa.
- NOTMAN, JAMES DONALD, associate (1930), with *Grant L. Bell*  
604 First National Bank Bldg., Scranton, Pa.
- NOYES, CARLOS F., member (1914), comptroller, *The Baldwin Locomotive Works*, Paschall Station, Philadelphia, Pa.
- O'CONNELL, ROBERT A., associate (1929), *Robert A. O'Connell*  
1224 Real Estate Trust Bldg., Philadelphia, Pa.
- O'NEILL, THOMAS M., member (1936), partner, *Magee, Liebman & O'Neill*  
1518 Walnut St., Philadelphia, Pa.
- PARRY, J. CARLE, JR., member (1920), partner, *Wilson, Linvill & Parry*  
12 S. 12th St., Philadelphia, Pa.
- PARSHALL, W. RAYMOND, member (1936), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- PEACOCK, DUNDAS, member (1936), auditor, *Elliott Company*  
Jeannette, Pa.
- PETTY, GLENN O., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.

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PENNSYLVANIA (Continued)

- PINKERTON, PAUL W., member (1921), partner, *Haskins & Sells*  
2103 Farmers Bank Bldg., Pittsburgh, Pa.
- PRICE, HAROLD ROBERT, associate (1937), with *Price, Waterhouse & Co.*  
1239 Gulf Bldg., Pittsburgh, Pa.
- PRICE, SAMUEL W., member (1935), with *Mathieson, Aikens & Co.*  
1818 Packard Bldg., Philadelphia, Pa.
- PROCASCO, CHARLES E., member (1922), *Charles E. Procasco*  
Union Trust Bldg., Harrisburg, Pa.
- PUGH, JOSEPH J., member (1933), with *MacCoy, Brittain, Evans & Lewis*,  
attorneys, 1000 Provident Trust Bldg., Philadelphia, Pa.
- PUGH, JOSEPH M., member (1905), partner, *Lybrand, Ross Bros. & Montgomery*,  
2101 Packard Bldg., Philadelphia, Pa.
- RADCLIFFE, WILLIAM HENRY, member (1936), with *Price, Waterhouse & Co.*  
1710 Packard Bldg., Philadelphia, Pa.
- RAVENSROFT, HUBERT F., member (1926), partner, *Price, Waterhouse & Co.*  
1710 Packard Bldg., Philadelphia, Pa.
- REDFERN, EDWARD K., member (1923), *Edward K. Redfern*  
1905 First National Bank Bldg., Pittsburgh, Pa.
- RENO, EDWIN S., member (1924), with *Price, Waterhouse & Co.*  
1639 Gulf Bldg., Pittsburgh, Pa.
- REVELL, ELWOOD B., member (1916), *Elwood B. Revell & Co.*  
305 Real Estate Trust Bldg., Philadelphia, Pa.
- RICHARDSON, MARK E., member (1936), with *Lybrand, Ross Bros. & Montgomery*,  
2101 Packard Bldg., Philadelphia, Pa.
- RICHARDSON, WILBER T., member (1922), *Wilber T. Richardson*  
1805 Ardmore Blvd., Wilkinsburg, Pa.
- RICHTER, O. G., member (1921), partner, *Richter & Co.*  
820 Farmers Bank Bldg., Pittsburgh, Pa.
- RICKER, JOHN LOUIS, member (1924), partner, *Ricker, Oeschger & Co.*  
1007 Franklin Trust Bldg., Philadelphia, Pa.
- RIGHTER, PRICE G., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- RISHEL, DAVID HENRY, member (1936), *David H. Rishel*  
317 Otis Bldg., Philadelphia, Pa.
- RISSE, EARL T., member (1933), partner, *Gordin, Risser and Co.*  
607 Commonwealth Bldg., Allentown, Pa.
- RISSINGER, ROBERT HUTCHISON, member (1926), partner, *Griffith & Co.*  
1401 Girard Trust Bldg., Philadelphia, Pa.
- ROCKEY, CHARLES S., member (1921), partner, *Charles S. Rockey & Co.*  
1200 Bankers Securities Bldg., Philadelphia, Pa.
- ROGERS, T. W., member (1925), *T. W. Rogers*  
1524 Chestnut St., Philadelphia, Pa.
- ROOT, MORRIS J., member (1921), *Morris J. Root*  
610 Lafayette Bldg., Philadelphia, Pa.
- ROSENBLUM, GEO. L., member (1937), partner, *Laventhol & Kreckstein*  
1528 Walnut St., Philadelphia, Pa.
- ROSS, T. EDWARD, member (1905), partner, *Lybrand, Ross Bros. & Montgomery*,  
2101 Packard Bldg., Philadelphia, Pa.
- ROSSMAN, PALEN P., member (1936), partner, *Haskins & Sells*  
1642 Land Title Bldg., Philadelphia, Pa.
- ROWLAND, CHARLES J., member (1927), *Charles J. Rowland & Co.*  
2 Leitzell Bldg., State College, Pa.
- RUDOLPH, CHARLES D., member (1936), *Charles D. Rudolph & Co.*  
1314 Lincoln-Liberty Bldg., Philadelphia, Pa.
- RUSH, WILFRED D., member (1924), partner, *Rush & McGonigle*  
1445 Oliver Bldg., Pittsburgh, Pa.
- SANDERBECK, ADRIAN F., member (1935), partner, *Backrach, Sanderbeck & Company*,  
908 Farmers Bank Bldg., Pittsburgh, Pa.

*Geographical List of Members and Associates*

PENNSYLVANIA (Continued)

- SCHAFFER, ESSLER D., member (1916), *Esler D. Schaffer*  
Land Title Bldg., Philadelphia, Pa.
- SCHENCK, JOHN HERBERT, member (1936), partner, *Hare, Schenck & Company*  
1232 Bankers Securities Bldg., Philadelphia, Pa.
- SCHINDLER, SOL D., member (1929), *Sol D. Schindler & Co.*  
1138 Widener Bldg., Philadelphia, Pa.
- SCHISLER, MELVIN H., member (1934), *Melvin H. Schissler*  
Bethlehem, Pa.
- SCHMIDT, JOSEPH S., member (1928), partner, *Edward P. Moxey & Company*  
1421 Chestnut St., Philadelphia, Pa.
- SCHUG, HENRY THOMAS, member (1936), with *Mathieson, Aitken & Co.*  
1818 Packard Bldg., Philadelphia, Pa.
- SCHUIT, HENRY P., associate (1917), with *Hookless Fastener Company*  
Meadville, Pa.
- SCHULTZ, HARRY ALBERT, member (1936), partner, *Rosenberg, Goldstein & Schultz*, Integrity Bldg., Philadelphia, Pa.
- SCHWEITZER, G. F., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- SEAGRAVES, ROBERT DAVIS, member (1936), with *Turner, Crook & Zebley*  
1530 Chestnut St., Philadelphia, Pa.
- SEIBERT, WALTER R., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- SENGSTACK, JOHN F., member (1923), partner, *Scovell, Wellington & Co.*  
802 Liberty Trust Bldg., Philadelphia, Pa.
- SHANNON, G. CLAYTON, member (1932), with *Peat, Marwick, Mitchell & Co.*  
Benedum Trees Bldg., Pittsburgh, Pa.
- SHAPIRO, DAVIS H., member (1925), *Davis H. Shapiro*  
1616 Walnut St., Philadelphia, Pa.
- SHEPPARD, CHARLES C., member (1916), partner, *Sheppard & Co.*  
932 Oliver Bldg., Pittsburgh, Pa.
- SHERRATT, WILLIAM, member (1921), *William Sherratt*  
626 Real Estate Land Title Bldg., Philadelphia, Pa.
- SIEGER, MAXIMILIAN SYLVESTER, member (1924), partner, *D. G. Sisterson & Company*, Grant Bldg., Pittsburgh, Pa.
- SISTERSON, DOUGLAS G., member (1921), *D. G. Sisterson & Company*  
Grant Bldg., Pittsburgh, Pa.
- SKIPPER, ERNEST C., associate (1927), secretary, *Rothert Company*  
12th Ave. & 12th St., Altoona, Pa.
- SMALL, FRANCIS, member (1916), partner, *Barrow, Wade, Guthrie & Co.*  
Girard Trust Bldg., Philadelphia, Pa.
- SMITH, CHARLES C., member (1923), comptroller, *Hamilton Watch Co.*  
Lancaster, Pa.
- SNYDER, IRWIN C., member (1921), partner, *Richter & Co.*  
820 Farmers Bank Bldg., Pittsburgh, Pa.
- SNYDER, JOHN A., member (1930), with *Price, Waterhouse & Co.*  
1710 Packard Bldg., Philadelphia, Pa.
- SNYDER, ROY H., JR., member (1936), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- SOHNER, HARVEY INGLE, member (1936), with *Lybrand, Ross Bros. & Montgomery*, 2101 Packard Bldg., Philadelphia, Pa.
- SOWERSBY, FRANCIS E., associate (1929), *Francis E. Sowersby*  
462 First National Bank Bldg., New Castle, Pa.
- SPEAKMAN, F. M., member (1913), *F. M. Speakman*  
456 Bourse Bldg., Philadelphia, Pa.
- SPENCER, CHARLES HART, JR., associate (1930), with *Main & Company*  
1901 First National Bank Bldg., Pittsburgh, Pa.
- SPROAT, C. ROSS, member (1927), *C. Ross Sproat*  
73 S. Main St., Washington, Pa.

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PENNSYLVANIA (Continued)

- SPROUL, ROBERT C., member (1931), partner, *Robert C. Sproul & Sons*  
625 Fifth Ave., Pittsburgh, Pa.
- STAPLETON, JOHN T., member (1936), *John T. Stapleton*  
Deposit & Savings Bank Bldg., Wilkes-Barre, Pa.
- STAUFFER, RALPH L., member (1933), partner, *Mathieson, Aitkin & Co.*  
Packard Bldg., Philadelphia, Pa.
- STEEL, CHARLES H., member (1920), *Charles H. Steel & Co.*  
712 Provident Trust Bldg., Philadelphia, Pa.
- STEFFEY, RUSSELL K., member (1933), with *Haskins & Sells*  
2103 Farmers Bank Bldg., Pittsburgh, Pa.
- STEINMEYER, HARRY H., member (1936), with *Lybrand, Ross Bros. & Montgomery*,  
2101 Packard Bldg., Philadelphia, Pa.
- STEPHENS, LEO J., member (1925), partner, *Stephens and Company*  
1505 Investment Bldg., Pittsburgh, Pa.
- STERLING, STOUGHTON, member (1937), *Stoughton Sterling*  
427 Bourse Bldg., Philadelphia, Pa.
- STINE, RALPH EDWARD, member (1927), *Ralph E. Stine*  
Fulton Bank Bldg., Lancaster, Pa.
- STINGER, JOHN D., member (1905), partner, *Lawrence E. Brown & Co.*  
1917 Fidelity-Philadelphia Trust Bldg., Philadelphia, Pa.
- STORMWIND, ABRAHAM L., associate (1937), secretary-treasurer, *Pittsburgh*  
*Wheeling Warehouse Co., Inc.*, Washington, Pa.
- STOWE, WILLIAM D., member (1929), *William D. Stowe*  
Municipal Bldg., Scranton, Pa.
- STRICKLER, HOWARD K., member (1915)  
1073 Montgomery Ave., Narberth, Pa.
- STRICKLER, KENNETH E., associate (1929), secretary-treasurer, *Godshalk Com-*  
*pany*, 4720 N. 18th St., Philadelphia, Pa.
- STURM, JOHN EDWARD, associate (1922), auditor, *Kay Richards & Co.*, stock  
brokers, Union Trust Bldg., Pittsburgh, Pa.
- SULLIVAN, JOHN CHARLES, associate (1937)  
P. O. Box 774, Reading, Pa.
- SUTTON, WILLIAM STANBOROUGH, member (1916), *Sutton & Company*  
1414 Union Bank Bldg., Pittsburgh, Pa.
- SWANSON, CHARLES F., member (1936), with *Lybrand, Ross Bros. & Montgomery*,  
2101 Packard Bldg., Philadelphia, Pa.
- SWARTZ, FRED E., member (1924), with *F. M. Speakman*  
456 Bourse Bldg., Philadelphia, Pa.
- TANGUY, LEWIS LELAND, member (1936), with *Lybrand, Ross Bros. & Montgomery*,  
2101 Packard Bldg., Philadelphia, Pa.
- TEBBENS, WILKE GERHARD, member (1930), *W. G. Tebbens*  
1617 Pennsylvania Blvd., Philadelphia, Pa.
- TODD, CHARLES W., member (1922), *Chas. W. Todd*  
30 S. 38th St., Philadelphia, Pa.
- TROUANT, D. L., member (1929), with *Price, Waterhouse & Co.*  
1710 Packard Bldg., Philadelphia, Pa.
- TROYER, WALTON H., member (1936), with *Lybrand, Ross Bros. & Montgomery*,  
2101 Packard Bldg., Philadelphia, Pa.
- TRUE, JOSEPH M., member (1920), *Joseph M. True*  
641 Liberty Ave., Pittsburgh, Pa.
- TURNER, CLARENCE L., member (1926), partner, *Turner, Crook and Zebley*  
1530 Chestnut St., Philadelphia, Pa.
- VAN HEKLE, WILLIAM H., member (1916), with *Lybrand, Ross Bros. & Montgomery*,  
2101 Packard Bldg., Philadelphia, Pa.
- VANKIRK, WILLIAM HUTCHINS, member (1925), *William H. Vankirk*  
2002 Fidelity-Philadelphia Trust Bldg., Philadelphia, Pa.
- VOLLUM, ROBERT BOONE, member (1905), partner, *Vollum and Vollum*  
618 Perry Bldg., Philadelphia, Pa.

## Geographical List of Members and Associates

### PENNSYLVANIA (Continued)

- WADE, ALBERT L., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- WALDBAUM, A. B., member (1926), partner, *A. B. Waldbaum & Company*  
12 S. 12th St., Philadelphia, Pa.
- WALLIN, OSCAR V., member (1922), partner, *Wolf and Company*  
1616 Walnut St., Philadelphia, Pa.
- WALTERS, GEORGE, member (1925), with *Turner, Crook & Zebley*  
1530 Chestnut St., Philadelphia, Pa.
- WATSON, HAROLD JOHN, member (1936), partner, *George K. Watson & Company*, 123 S. Broad St., Philadelphia, Pa.
- WATT, ALEXANDER H., member (1916), *Alexander H. Watt*  
906 Commonwealth Bldg., Philadelphia, Pa.
- WEISS, JAMES W., member (1925), assistant secretary and treasurer, *Boyertown Burial Casket Company*, Boyertown, Pa.
- WEISSINGER, CHARLES, member (1908), *Charles Weissinger*  
1526 Race St., Philadelphia, Pa.
- WELCKER, WILLIAM H., member (1936), partner, *Charles S. Rockey & Co.*  
1200 Bankers Securities Bldg., Philadelphia, Pa.
- WESTHEAD, EDWARD W., member (1931), with *Price, Waterhouse & Co.*  
1710 Packard Bldg., Philadelphia, Pa.
- WHEELER, F. RALPH, member (1922), partner, *Wheeler, Crosbie & Company*  
1310 Widener Bldg., Philadelphia, Pa.
- WHITE, JAMES C. M., member (1934), with *Price, Waterhouse & Co.*  
1639 Gulf Bldg., Pittsburgh, Pa.
- WILLIAMS, HARRY A., member (1920), *H. A. Williams*  
7530 Bennett St., Pittsburgh, Pa.
- WILLIAMS, JOSEPH H., member (1933), partner, *Alvin M. Powell & Co.*  
226 Miners Bank Bldg., Wilkes-Barre, Pa.
- WILLIAMS, ROY E., member (1936), with *Turner, Crook & Zebley*  
1530 Chestnut St., Philadelphia, Pa.
- WILLISON, FRANK A., member (1922), partner, *Willison Audit & System Company*, 907 Benedum-Trees Bldg., Pittsburgh, Pa.
- WILLS, FRANK HERBERT, associate (1937), with *Grant L. Bell*  
604 First National Bank Bldg., Scranton, Pa.
- WILSON, ANDREW S., member (1926), partner, *Heverle & Hay*  
914 City Centre Bldg., Philadelphia, Pa.
- WILSON, WILLIAM J., member (1911), partner, *Wilson, Linvill & Parry*  
12 S. 12th St., Philadelphia, Pa.
- WINN, WILLIAM R., member (1934), *William R. Winn*  
704 First National Bank Bldg., Williamsport, Pa.
- WITMAN, HORACE E., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.
- WOLF, MARTIN G., member (1923), with *Oakbrook Hosiery Mills, Inc.*  
Reading, Pa.
- WOLFE, FRANK B., member (1917), vice-president, *Pittsburgh Equitable Meter Co.*, 725 S. Negely Ave., Pittsburgh, Pa.
- WOLFE, JOHN N., member (1916), partner, *J. N. Wolfe & Co.*  
Park Bldg., Pittsburgh, Pa.
- WOOD, WILLIAM A., associate (1922), partner, *The William A. Wood Company*  
2101 Law and Finance Bldg., Pittsburgh, Pa.
- WRIGHT, H. WINFIELD, member (1916), *H. Winfield Wright & Co.*  
217 S. 41st St., Philadelphia, Pa.
- YODER, WILLIAM B., member (1936), with *Mathieson, Aitken & Co.*  
1818 Packard Bldg., Philadelphia, Pa.
- YOUNG, SIDNEY V., member (1937), partner, *Charles S. Rockey & Co.*  
1200 Bankers Securities Bldg., Philadelphia, Pa.
- YULSMAN, BENJAMIN, associate (1925), partner, *Yulsmann & DuBois*  
5301 Woodbine Ave., Philadelphia, Pa.



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### PENNSYLVANIA (Continued)

- ZEBLEY, JOHN H., JR., member (1930), partner, *Turner, Crook and Zebley*  
1530 Chestnut St., Philadelphia, Pa.  
ZIFF, CARL H., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
2101 Packard Bldg., Philadelphia, Pa.  
ZUR NIEDEN, LUDWIG, associate (1929), with *Peat, Marwick, Mitchell & Co.*  
1500 Walnut St., Philadelphia, Pa.

### Rhode Island

- AUSTIN, JOEL D., member (1925), manager, *Estate of Frank A. Sayles*  
1410 Industrial Trust Bldg., Providence, R. I.  
BAER, ALBERT H., member (1937), partner, *Bugbee, Baer & Co.*  
1128 Industrial Trust Bldg., Providence, R. I.  
BUGBEE, GEORGE W., associate (1922), partner, *Bugbee, Baer & Co.*  
1128 Industrial Trust Bldg., Providence, R. I.  
BURTON, ARTHUR L., associate (1933), deputy state budget director and  
comptroller, State House, Providence, R. I.  
CLEGG, GEORGE B., member (1920), *George B. Clegg*  
617, 49 Westminster St., Providence, R. I.  
CLEGG, GEORGE B., JR., member (1921), partner, *George B. Clegg*  
617, 49 Westminster St., Providence, R. I.  
COMERY, GEORGE E., member (1936), partner, *Comery, Davison & Jacobson*  
49 Westminster St., Providence, R. I.  
COX, LEROY PALMER, associate (1935), superintendent, *Woonsocket Hospital*  
Woonsocket, R. I.  
DAVISON, ERNEST H., member (1936), partner, *Comery, Davison & Jacobson*  
49 Westminster St., Providence, R. I.  
EMIN, ADELE M., member (1925), *Adele M. Emin*  
157 Jewett St., Providence, R. I.  
GEREBOFF, SAMUEL, associate (1927), *Samuel Gereboff*  
1221 New Industrial Trust Bldg., Providence, R. I.  
GOODMAN, ERNEST L., associate (1920), partner, *Ward, Fisher & Co.*  
111 Westminster St., Providence, R. I.  
HARRIS, TOWNES M., member (1937), partner, *Harris & Gifford*  
840 Hospital Trust Bldg., Providence, R. I.  
HOWELL, HARRY E., member (1935), partner, *Howell & Rison*  
260 West Exchange St., Providence, R. I.  
JACOBSON, PAUL A., member (1936), partner, *Comery, Davison & Jacobson*  
49 Westminster St., Providence, R. I.  
KENYON, HOWARD A., member (1937), partner, *F. E. Welch and Company*  
2109 Industrial Trust Bldg., Providence, R. I.  
LEE, HENRY J., member (1932), *Henry J. Lee*  
11 Walker St., Pawtucket, R. I.  
MILLER, WILLIAM B. M., member (1936), with *Comery, Davison & Jacobson*  
49 Westminster St., Providence, R. I.  
OVER, SPENCER HENRY, member (1932), partner, *Over, Ormiston & Company*  
836 Hospital Trust Bldg., Providence, R. I.  
PHILBRICK, ARTHUR L., member (1917), treasurer, *The Congdon & Carpenter*  
*Co.*, 405 Promenade St., Providence, R. I.  
REX, GEORGE MARTIN, member (1922), *George Martin Rex*  
1041 Hospital Trust Bldg., Providence, R. I.  
SCOTT, C. WATSON, member (1921), partner, *Ward, Fisher & Company*  
2400 Industrial Trust Bldg., Providence, R. I.  
SEGUR, WILLIAM H., member (1922), partner, *Ward, Fisher & Company*  
2400 Industrial Trust Bldg., Providence, R. I.  
SHERMAN, WILLIAM B., member (1913), *William B. Sherman*  
147 Lorimer Ave., Providence, R. I.  
SUTTELL, ALLYN K., associate (1937)  
28 Sheffield Ave., Pawtucket, R. I.

## Geographical List of Members and Associates

### RHODE ISLAND (Continued)

- UNION, CHESTER R., member (1917), with *Price, Waterhouse & Co.*  
15 Westminster St., Providence, R. I.
- WALL, JOHN J., associate (1921), *Wall & Company*  
907 Hospital Trust Bldg., Providence, R. I.
- WARD, ALFRED P., member (1919), partner, *Ward, Fisher & Company*  
2400 Industrial Trust Bldg., Providence, R. I.
- WELCH, FRANCIS E., member (1933), *F. E. Welch and Company*  
2109 Industrial Trust Bldg., Providence, R. I.

### South Carolina

- BAXTER, CHARLES E., member (1928), treasurer, *S. Slater and Sons, Inc.*  
Slater, S. C.
- CLARKSON, A. CRAWFORD, member (1923), *A. C. Clarkson & Co.*  
1207 Taylor St., Columbia, S. C.
- DERRICK, N. E., associate (1925), partner, *Derrick and Finch*  
1226 Sumter St., Columbia, S. C.
- DODGE, L. C., member (1927), *L. C. Dodge*  
Montgomery Bldg., Spartanburg, S. C.
- FINCH, RAYMON R., associate (1937), partner, *Derrick & Finch*  
Columbia, S. C.
- GOODING, HENRY ELLIOTT, member (1923), partner, *Gooding Audit Co.*  
1329 1/2 Main St., Columbia, S. C.
- HUNT, JAMES WESLEY, member (1934), *Certified Audits Company*  
Carolina Bank Bldg., Columbia, S. C.
- PALM, JOHN M., associate (1922), *John M. Palm*  
201 Woodside Bldg., Annex, Greenville, S. C.
- PATTEN, MERRILL C., member (1928), with *Elliott, Davis & Co.*  
1100 Woodside Bldg., Greenville, S. C.
- POWERS, MARTIN T., member (1928), *Martin T. Powers*  
56 Broad St., Charleston, S. C.
- SCHLEETER, OSCAR WILLIAM, member (1922), *Oscar W. Schleeter*  
39 Broad St., Charleston, S. C.
- SEARSON, LOUIS ARTHUR, member (1922), *Louis A. Searson*  
P. O. Box 66, Columbia, S. C.
- WALLACE, BRAXTON C., JR., member (1922), *Braxton C. Wallace, Jr.*  
Central Union Bldg., Greenwood, S. C.
- WILKINSON, L. L., associate (1925), partner, *Gooding, Wilkinson & Co.*  
1329, 1-4 Main St., Columbia, S. C.

### South Dakota

- MOLLERS, WALTER P., associate (1933), with *Rapid City Packing Co.*  
Rapid City, S. D.
- MORGANS, THOMAS J., JR., associate (1937), partner, *Mollers, Scholten & Morgans*, Citizens National Bank Bldg., Sioux Falls, S. D.
- POLLARD, FRANK L., associate (1925), *Frank L. Pollard*  
205 Granite Block, Watertown, S. D.
- SCHOLTEN, HENRY A., associate (1935), partner, *Mollers, Scholten & Morgans*  
Citizens National Bank Bldg., Sioux Falls, S. D.

### Tennessee

- ADAMS, ELLIOTT DARBY, member (1929), *Elliott D. Adams*  
1520 Hamilton National Bank Bldg., Knoxville, Tenn.
- ALLEN, JAMES W., associate (1937), *James W. Allen*  
1412 Nashville Trust Bldg., Nashville, Tenn.
- BARNARD, RAY E., associate (1935), with *Reynolds, Bone, Griesbeck & Hinderer*  
607 Union Planters Bank Bldg., Memphis, Tenn.

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**TENNESSEE (Continued)**

- BARRY, HENRY CLAY, associate (1934), with *McIntyre and Associates*  
200 Nichol Bldg., Nashville, Tenn.
- BATTLE, LEE HARRIS, member (1936), partner, *Battle & Battle*  
Chattanooga Bank Bldg., Chattanooga, Tenn.
- BATTLE, RICHARD T., member (1935), partner, *Battle & Battle*  
Chattanooga Bank Bldg., Chattanooga, Tenn.
- BAYLOR, EVERETT R., member (1926), with *Reynolds, Bone, Griesbeck & Hinderer*, Hamilton National Bank Bldg., Johnson City, Tenn.
- BOLIN, A. BRYAN, member (1923), partner, *Bolin, Quinn & Ivy*  
720 Commerce Title Bldg., Memphis, Tenn.
- BONE, GEORGE A., associate (1927), partner, *Reynolds, Bone, Griesbeck & Hinderer*, Union Planters Bank Bldg., Memphis, Tenn.
- BRIGHT, C. H., member (1930), *C. H. Bright*  
21 Porter Bldg., Memphis, Tenn.
- BUFFON, CLIFFORD D., member (1926), *Clifford D. Buffon and Company*  
438 Volunteer Bldg., Chattanooga, Tenn.
- CARTER, MARVIN ORION, member (1913), *M. O. Carter*  
890 Shrine Bldg., Memphis, Tenn.
- CLARK, GEORGE M., member (1912), *George M. Clark*  
317 James Bldg., Chattanooga, Tenn.
- CLARK, ROSCOE C., member (1933), with *Peat, Marwick, Mitchell & Co.*  
875 Shrine Bldg., Memphis, Tenn.
- COBB, OLIVER P., member (1914), partner, *Oliver P. Cobb & Co.*  
205 Hotel Peabody Bldg., Memphis, Tenn.
- COHEN, LOUIS M., member (1935)  
1001 Third National Bank Bldg., Nashville, Tenn.
- COHEN, MORRIS D., member (1935)  
1001 Third National Bank Bldg., Nashville, Tenn.
- CONOVER, ROBERT B., member (1936)  
294 N. Evergreen, Memphis, Tenn.
- CRAIG, NELSON H., member (1936), partner, *N. H. Craig & Company*  
General Building, Knoxville, Tenn.
- CREEDON, JAMES B., member (1935), with *Homer K. Jones & Company*  
P. O. Box 271, Memphis, Tenn.
- CRENSHAW, ARCHIE DOUGLAS, associate (1926), secretary-treasurer, *Magnet Mills, Inc.*, Clinton, Tenn.
- DUNCAN, WILLIAM M., member (1933), partner, *Osborn & Duncan*  
407 American Trust Bldg., Nashville, Tenn.
- ELLIOTT, EDWARD S., SR., member (1905)  
119 Madison Ave., Memphis, Tenn.
- GAFFENEY, JOHN J., member (1936), with *Homer K. Jones & Company*  
616 Falls Bldg., Memphis, Tenn.
- GLENN, JOHN SABASTIAN, member (1925), *John S. Glenn*  
707 American National Bank Bldg., Nashville, Tenn.
- GLENN, JOHN SEBASTIAN, JR., associate (1936), with *John S. Glenn*  
707 American National Bank Bldg., Nashville, Tenn.
- GRANNIS, JOHN AVERY, associate (1925), partner, *Grannis-Blair Audit Company*  
1004 Stahlman Bldg., Nashville, Tenn.
- GRIESBECK, JOSEPH GEORGE, associate (1935), partner, *Reynolds, Bone, Griesbeck & Hinderer*, 607 Union Planters Bank Bldg., Memphis, Tenn.
- HAMPTON, JOHN S., member (1916), secretary-treasurer, *R. J. Hackney Lumber Co.*, 1218 Bank of Commerce Bldg., Memphis, Tenn.
- HANSEN, W. W., member (1925), treasurer, *Memphis Broadcasting Co.*  
Memphis, Tenn.
- HARDY, J. H., member (1936), *J. H. Hardy*  
319 Chattanooga Bank Bldg., Chattanooga, Tenn.
- HINDERER, HARRY F., member (1932), partner, *Reynolds, Bone, Griesbeck & Hinderer*, Hamilton Bank Bldg., Johnson City, Tenn.

## Geographical List of Members and Associates

### TENNESSEE (Continued)

- HOBBS, AVIS T., member (1936), *Avis T. Hobbs*  
302 Church St., Nashville, Tenn.
- IVY, FRED E., member (1913), partner, *Bolin, Quinn & Ivy*  
720 Commerce Title Bldg., Memphis, Tenn.
- JACKSON, WILLIAM H., member (1922), *William H. Jackson*  
55 N. Willett St., Memphis, Tenn.
- JAY, HARRY M., member (1908), *Harry M. Jay*  
919 Commerce Title Bldg., Memphis, Tenn.
- JOHNSON, ERNEST, associate (1926), *Ernest Johnson*  
704 Columbian Tower Bldg., Memphis, Tenn.
- JOHNSON, ORVILLE E., associate (1935), *Orville E. Johnson and Associates*  
1219 Hamilton National Bank Bldg., Chattanooga, Tenn.
- JONES, H. CLAY, member (1935), with *Homer K. Jones & Co.*  
Fidelity Bankers Trust Bldg., Knoxville, Tenn.
- JONES, HOMER K., member (1906), partner, *Homer K. Jones & Co.*  
616 Falls Bldg., Memphis, Tenn.
- JONES, ROBERT HALE, member (1913), partner, *Homer K. Jones & Co.*  
616 Falls Bldg., Memphis, Tenn.
- LAWS, GEORGE W., member (1934), *George W. Laws*  
813 Burwell Bldg., Knoxville, Tenn.
- MARSHALL, WILLIAM DONALD, member (1936), *W. D. Marshall & Co.*  
Exchange Bldg., Memphis, Tenn.
- MATTHEWS, JAMES A., member (1925), *James A. Matthews & Company*  
Manhattan Bank Bldg., Memphis, Tenn.
- MCINTYRE, THOMAS MILLER, member (1925), partner, *McIntyre and Associates*, 200 Harry Nichol Bldg., Nashville, Tenn.
- MCKNIGHT, JAMES I., member (1926), with *M. O. Carter*  
890 Shrine Bldg., Memphis, Tenn.
- MENEFEE, JOHN THOMAS, member (1936), *John Thomas Menefee*  
1119 Volunteer Life Bldg., Chattanooga, Tenn.
- NOBLE, LINDSLEY H., member (1936), accountant, *Tennessee Valley Authority*  
Knoxville, Tenn.
- OSBORN, HILARY H., member (1932), partner, *Osborn & Duncan*  
407 American Trust Bldg., Nashville, Tenn.
- PAGE, FRED G., member (1936), partner, *Osborn & Duncan*  
407 American Trust Bldg., Nashville, Tenn.
- PENLAND, JOE D., member (1935), *Joe D. Penland*  
P. O. Box 191, Knoxville, Tenn.
- QUINN, CLARENCE A., member (1934), partner, *Bolin, Quinn & Ivy*  
720 Commerce Title Bldg., Memphis, Tenn.
- RAINS, NEIL J., member (1932), auditor, *Tennessee Railroad and Public Utilities Commission*, 118 War Memorial Bldg., Nashville, Tenn.
- RAWLINGS, JOHN HUTCHINGS, member (1926), *Jno. H. Rawlings*  
483 Shrine Bldg., Memphis, Tenn.
- REYNOLDS, EUGENE C., member (1926), partner, *Reynolds, Bone, Griesbeck & Hinderer*, Union Planters Bank Bldg., Memphis, Tenn.
- RIDGWAY, PAUL FRANKLIN, member (1935), with *M. O. Carter*  
Shrine Bldg., P. O. Box 163, Memphis, Tenn.
- RIGGIN, CECIL W., associate (1932), partner, *Oliver P. Cobb & Co.*  
205 Peabody Hotel Bldg., Memphis, Tenn.
- SCALES, ELLSWORTH POINCLEXTER, JR., associate (1936), 706 American National Bank Bldg., Nashville, Tenn.
- SCHOFIELD, WILFRED, associate (1922), partner, *Schofield & Turnbull*  
1003 James Bldg., Chattanooga, Tenn.
- SEIDMAN, PHILIP KENNETH, member (1936), with *Seidman & Seidman*  
Farnsworth Bldg., Memphis, Tenn.
- SHORT, D. E., JR., member (1927), partner, *Short & Connelly*  
1606 Belcourt St., Nashville, Tenn.

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### TENNESSEE (Continued)

- SMITH, WILLIAM A., member (1905), *William A. Smith & Co.*  
Cotton Exchange Bldg., Memphis, Tenn.
- THOMPSON, E. R., member (1936), *E. R. Thompson*  
1105 Volunteer Bldg., Chattanooga, Tenn.
- TIMMONS, BUFORD A., member (1925), *Timmons Audit Company*  
Burwell Bldg., Knoxville, Tenn.
- TURNBULL, FREDERICK SYME, associate (1935), partner, *Schofield & Turnbull*  
1003 James Bldg., Chattanooga, Tenn.
- WATSON, GARNER A., member (1926), *G. A. Watson*  
734 Commerce Title Bldg., Memphis, Tenn.
- WILLIAMS, FRED M., member (1926), *Fred M. Williams*  
931 Chattanooga Bank Bldg., Chattanooga, Tenn.
- WILLIAMS, OTIS C., associate (1931), accountant, *General Shoe Corporation*  
Nashville, Tenn.
- WILSON, JOSEPH ELLIOT, member (1936), *Joseph Elliot Wilson*  
1422 Nashville Trust Bldg., Nashville, Tenn.
- WORMAN, JOHN H., member (1933), comptroller, *E. L. Bruce Co.*  
Memphis, Tenn.

### Texas

- ABBOTT, GEORGE H., member (1925), with *Barrow, Wade, Guthrie & Co.*  
711 Santa Fe Bldg., Dallas, Texas
- AIKMAN, WILLIAM MARTIN, member (1930), partner, *Aikman, Griffin & Mothershead*,  
901 Milam Bldg., San Antonio, Texas
- ALFORD, FREDERICK FERGUS, member (1937), *Fred F. Alford & Co.*  
Merchants Cold Storage Bldg., Dallas, Texas
- ALLRED, JOHN B., member (1926), *J. B. Allred & Company*  
650 Harvey-Snyder Bldg., Wichita Falls, Texas
- ANDERSON, RAYMOND T., member (1936), partner, *Arihur Young & Co.*  
Magnolia Bldg., Dallas, Texas
- ANDREWS, JAMES BELL, member (1937), partner, *J. B. Andrews & Company*  
600 Insurance Bldg., San Antonio, Texas
- ARCHINARD, EDWARD J., member (1916), *Edward J. Archinard*  
1407 Pruitt St., Fort Worth, Texas
- ARTHUR, JOHN FELSTEAD STUART, member (1923), partner, *Lybrand, Ross Bros. & Montgomery*,  
1603 First National Bank Bldg., Dallas, Texas
- ATHEY, WILLIAM S., member (1929), with *Oil Center Tool Company*  
Houston, Texas
- BANCROFT, GEORGE S., member (1933), *George S. Bancroft*  
P. O. Box 1191, Wichita Falls, Texas
- BARRY, JEAN F., member (1931), with *Barrow, Wade, Guthrie & Co.*  
711 Santa Fe Bldg., Dallas, Texas
- BARTLE, WILLIAM O., member (1933), *W. O. Bartle*  
602 National Standard Bldg., Houston, Texas
- BEAURY, GEORGE CHARLES, member (1935)  
2035 W. Cincinnati Ave., San Antonio, Texas
- BECKER, BEN EDWARD, member (1936), with *Lybrand, Ross Bros. & Montgomery*  
1603 First National Bank Bldg., Dallas, Texas
- BEHELER, SHERMAN H., associate (1932), with *McCammom, Morris & Pickens*  
1205 Fair Bldg., Fort Worth, Texas
- BETHEA, HENRY C., member (1932), with *W. O. Ligon & Company*  
916 Esperson Bldg., Houston, Texas
- BIXLER, J. GLENN, member (1922), partner, *Horton and Bixler*  
1008 Mills Bldg., El Paso, Texas
- BLOCK, JOSEPH LUCIEN, member (1924), *J. L. Block & Company*  
183 Humble Bldg., Houston, Texas
- BOLDT, CHESTER C., member (1925), with *Thurston & Grider*  
303 Bassett Tower, El Paso, Texas

## Geographical List of Members and Associates

### TEXAS (Continued)

- BONNER, D. R., associate (1926), partner, *Hutchinson, Bonner & Burleson*  
1009 Praetorian Bldg., Dallas, Texas
- BRIDEWELL, CHARLES FIELDING, member (1912), *Chas. F. Bridewell*  
P. O. Box 471, Houston, Texas
- BRUHL, EDWIN L., member (1936), partner, *F. G. Masquelette & Company*  
817 First National Bank Bldg., El Paso, Texas
- BURER, WALTER CONRAD, member (1935), auditor, *The Sugarland Industries*  
Sugar Land, Texas
- BURLESON, JAMES B., member (1928), partner, *Hutchinson, Bonner & Burleson*  
1009 Praetorian Bldg., Dallas, Texas
- BURNETT, E. R., member (1933), *E. R. Burnett & Co.*  
712 Tower Petroleum Bldg., Dallas, Texas
- BURON, VICTOR EDWARD, member (1916), *Victor Edward Buron*  
412 Spruce St., Texarkana, Texas
- CARNEIRO, MANOEL S., member (1925), partner, *Carneiro, Chumney & Co.*  
1820 Alamo National Bldg., San Antonio, Texas
- CARPENTER, ORVILLE S., member (1933), executive director, *Texas Old Age*  
*Assistance Commission*, P. O. Box 1156, Austin, Texas
- CHORPENING, D. C., member (1934), partner, *Slavik-Chorpening & Company*  
Heep Bldg., Corpus Christi, Texas
- CHUMNEY, WILLIAM T., member (1929), partner, *Carneiro, Chumney & Co.*  
1820 Alamo National Bldg., San Antonio, Texas
- COBB, JOSEPH C., member (1934), with *Barrow, Wade, Guhrie & Co.*  
507 National Standard Bldg., Houston, Texas
- CONDRAY, WILLIAM W., member (1933), *William W. Condray*  
516 Myrick Bldg., Lubbock, Texas
- CONNOR, WILLIAM B., member (1929), *William B. Connor*  
611 First National Bank Bldg., Paris, Texas
- DAVIDSON, GLENN Y., member (1937), *Glenn Y. Davidson & Co.*  
1026 Chronicle Bldg., Houston, Texas
- DAVIES, R. GLENN, member (1930), partner, *Winkelman and Davies*  
1615 Sterling Bldg., Houston, Texas
- DAVIS, BENJAMIN MERCER, member (1936), partner, *Ben. M. Davis & Company*  
Mims Bldg., Abilene, Texas
- DOUGLASS, GUY A., associate (1932), with *F. G. Masquelette & Co.*  
819 First National Bank Bldg., El Paso, Texas
- DYE, SIDNEY O., member (1936), with *W. O. Ligon & Company*  
716 W. T. Waggoner Bldg., Fort Worth, Texas
- EATON, MARQUIS G., member (1931), *Marquis G. Eaton*  
631 Bedell Bldg., San Antonio, Texas
- EWING, HENRY WALLIS, member (1934), partner, *Arthur Squyres & Co.*  
411 Peoples National Bank Bldg., Tyler, Texas
- FERGUSON, BRETE ROBERT, member (1936), *B. R. Ferguson*  
Myrick Bldg., Lubbock, Texas
- FRYE, HUGH M., associate (1925), partner, *Frye, Gregory & Linsteader*  
Dallas Bank & Trust Bldg., Dallas, Texas
- GILCHRIST, VINCENT T., member (1935), partner, *J. A. Phillips Co.*  
Second National Bank Bldg., Houston, Texas
- GOODSON, H. W., member (1922), partner, *Haskins & Sells*  
1114 Magnolia Bldg., Dallas, Texas
- GORDON, H. E., member (1911), *H. E. Gordon & Co.*  
524 Wilson Bldg., Dallas, Texas
- GREEN, EVERETT PERRY, member (1932), with *Peat, Marwick, Mitchell & Co.*  
Santa Fe Bldg., Dallas, Texas
- GRIDER, CHARLES M., member (1916), partner, *Thurston & Grider*  
301 Bassett Tower, El Paso, Texas
- HARRIS, J. C., associate (1921), partner, *Smith, Prince & Harris*  
1713 Republic Bank Bldg., Dallas, Texas

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### TEXAS (Continued)

- HASCHKE, HERBERT P., member (1936), with *Peat, Marwick, Mitchell & Co.*  
505 State National Bank Bldg., Houston, Texas
- HOLCK, MANFRED, associate (1936), *Manfred Holck*  
130 W. 7th St., Austin, Texas
- HOPSON, HARRY D., member (1935), with *Lybrand, Ross Bros. & Montgomery*  
1101 Shell Bldg., Houston, Texas
- HUTCHINSON, J. E., member (1913), partner, *Hutchinson, Bonner & Burleson*  
1009 Praetorian Bldg., Dallas, Texas
- HUTCHINSON, J. E., JR., member (1913), partner, *Hutchinson, Bonner & Burleson*,  
1009 Praetorian Bldg., Dallas, Texas
- KEPPLE, FRANCIS E., member (1925), partner, *W. O. Ligon & Company*  
716 W. T. Waggoner Bldg., Fort Worth, Texas
- KLYCE, EUGENE B., associate (1937), with *Bureau of Internal Revenue*  
401 Federal Bldg., Houston, Texas
- LELAND, THOMAS W., member (1930), with *Agricultural and Mechanical College*  
*of Texas*, College Station, Texas
- LOEFFLER, LEE E., member (1925), assistant secretary-treasurer, *The Standard*  
*Oil Co. of Kansas*, 600 Esperson Bldg., Houston, Texas
- LUMBARD, RICHARD F., member (1932), with *Barrow, Wade, Guthrie & Co.*  
711 Santa Fe Bldg., Dallas, Texas
- LUTHER, HOMER L., associate (1936), with *Fohs Oil Company*  
923 Niels Esperson Bldg., Houston, Texas
- MACMAHON, AMBROSE G., member (1921), with *L. E. Cahill & Co.*  
1004 Burt Bldg., Dallas, Texas
- MARRIN, NEAL ROBERT, member (1934), with *W. O. Ligon & Company*  
716 W. T. Waggoner Bldg., Fort Worth, Texas
- MASCHEK, O. H., member (1934), partner, *Phelps, Maschek & Richardson*  
609 American National Bank Bldg., Beaumont, Texas
- MASQUELETTE, F. G., member (1936), *F. G. Masquelette & Company*  
1621 Houston Cotton Exchange, Houston, Texas
- MATHIS, FORREST, member (1925), with *American Liberty Pipe Line Co.*  
902 First National Bank Bldg., Dallas, Texas
- MAYHALL, WILLIAM FRANKLIN, member (1936), office manager, *The White*  
*House Department Store*, Little Plaza, El Paso, Texas
- MAYHEW, H. GRADY, associate (1925), with *McCammion, Morris & Pickens*  
Fair Bldg., Fort Worth, Texas
- MAZUR, HERMAN F., member (1934), partner, *McGuire, Mazur & Company*  
624 Adams Bldg., Port Arthur, Texas
- MCALPINE, D. P., member (1931), partner, *Rankin & McAlpine*  
701 Mercantile Bank Bldg., Dallas, Texas
- MCCLENDON, CHARLES N., member (1932), *Charles N. McClendon*  
8170 River Drive, Houston, Texas
- MCCULLOUGH, JAMES W., member (1935), *J. W. McCullough Company*  
401 Union National Bank Bldg., Houston, Texas
- MCELROY, JOSEPH, member (1922), with *Barrow, Wade, Guthrie & Co.*  
711 Santa Fe Bldg., Dallas, Texas
- MEHAN, R. I., member (1937), *R. I. Mehan*  
United States National Bank Bldg., Galveston, Texas
- MILLEDGE, C. F., member (1934), *C. F. Milledge*  
415 Shell Bldg., Houston, Texas
- MILLER, CHARLES E., member (1925), partner, *A. C. Upleger & Co.*  
512 Service Mutual Bldg., Waco, Texas
- MOHLE, T. W., member (1928), with *Lybrand, Ross Bros. & Montgomery*  
1101 Shell Bldg., Houston, Texas
- MOONEY, WILLIAM PRINDLE, member (1936), assistant manager of credits,  
*Frick-Reid Supply Corporation*, 1315 Magnolia Bldg., Dallas, Texas
- MOORE, ORLAND C., member (1934), *O. C. Moore*  
1418 Montana, El Paso, Texas

## Geographical List of Members and Associates

### TEXAS (Continued)

- MORRIS, CLIFTON HOWINGTON, member (1929), partner, *McCammom, Morris & Pickens*, 1205 Fair Bldg., Fort Worth, Texas
- MOSS, ALBERT G., member (1914), partner, *Lybrand, Ross Bros. & Montgomery*, 1603 First National Bank Bldg., Dallas, Texas
- MOTHERSHEAD, BOULDIN S., member (1928), partner, *Aikman, Griffin & Mothershead*, 220 Commerce Bldg., Harlington, Texas
- MYLES, ALBERT EDMUND, member (1929), *Albert Edmund Myles*, 501 Hamilton Bldg., Wichita Falls, Texas
- NANCE, J. H., member (1921), *J. H. Nance*, 904 Burt Bldg., Dallas, Texas
- NELSON, H. T., member (1927), partner, *Nelson & Nelson*, 1318 First National Bank Bldg., Dallas, Texas
- NELSON, J. R., member (1916), partner, *Nelson & Nelson*, 1318 First National Bank Bldg., Dallas, Texas
- NETTLES, HENRY EDWARD, member (1934), partner, *Mattison and Davey*, 1208 Santa Fe Bldg., Dallas, Texas
- NYE, LESLIE CROFT, member (1929), with *Peat, Marwick, Mitchell & Co.*, 604 Santa Fe Bldg., Dallas, Texas
- PARFET, CLARENCE C., member (1935), partner, *Parfet & Marlew*, 512 Waggoner Bldg., Wichita Falls, Texas
- PERKINS, LEE, member (1920), with *Thurston & Grider*, 303 Bassett Tower, El Paso, Texas
- PFLUGHAUPT, FRED E., member (1937), partner, *Fred E. Pflughaupt & Company*, 525 Alamo National Bldg., San Antonio, Texas
- PHELPS, CHARLES R., member (1934), partner, *Phelps, Maschek and Richardson*, 609 American National Bank Bldg., Beaumont, Texas
- PHILLIPS, J. A., member (1928), partner, *J. A. Phillips Company*, Second National Bank Bldg., Houston, Texas
- PICKENS, HATCHER A., member (1930), partner, *McCammom, Morris & Pickens*, 1205 Fair Bldg., Fort Worth, Texas
- PLEDGER, JOHN E., associate (1935), internal revenue agent, *Bureau of Internal Revenue*, 401 Federal Bldg., Houston, Texas
- POGSON, PERCY W., member (1907), partner, *Pogson, Peloubet & Co.*, 723 Mills Bldg., El Paso, Texas
- POGSON, PERCY W., JR., member (1937), with *Pogson, Peloubet & Co.*, 723 Mills Bldg., El Paso, Texas
- POPE, ROY L., associate (1936), *Roy L. Pope*, P. O. Box (1804), San Antonio, Texas
- PRINCE, W. D., associate (1923), partner, *Smith, Prince & Harris*, 1713 Republic Bank Bldg., Dallas, Texas
- RANKIN, WILLIAM HENRY, member (1922), *Rankin Audit Company*, Esperson Bldg., Houston, Texas
- RICHARDSON, N. O., member (1934), partner, *Phelps, Maschek & Richardson*, 609 American National Bank Bldg., Beaumont, Texas
- RIDDIFORD, THEODORE K., associate (1936), with *Arthur Andersen & Co.*, 925 Shell Bldg., Houston, Texas
- RIQUELMY, H. C., member (1930), partner, *Mattison and Davey*, 1409 Second National Bank Bldg., Houston, Texas
- ROBERTS, HARRY H., member (1935), partner, *A. C. Upleger & Co.*, 509 Service Mutual Bldg., Waco, Texas
- ROBERTS, ROBERT F., associate (1932), *Robert F. Roberts*, P. O. Box 331, Beaumont, Texas
- ROBERTSON, H. V., member (1912), *H. V. Robertson & Company*, 914 Oliver-Eakle Bldg., Amarillo, Texas
- RODGERS, FRANK G., member (1919), partner, *F. G. Rodgers & Company*, Alamo National Bldg., San Antonio, Texas
- RODGERS, ROSS CHARLES, member (1936), with *Lybrand, Ross Bros. & Montgomery*, 1603 First National Bank Bldg., Dallas, Texas



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TEXAS (Continued)

- SALOIS, JOHN ROLAND, member (1929), partner, *Smith, Morrison & Salois*  
918 Praetorian Bldg., Dallas, Texas
- SCHMAL, GEORGE P., member (1925), vice-president, *Souhwestern Greyhound  
Lines, Inc.*, 905 Commerce St., Fort Worth, Texas
- SCHMIDT, LOUIS J., member (1935), *Louis J. Schmidt*  
405 S. Akard St., Dallas, Texas
- SCHOOLAR, CHARLES H., member (1924), partner, *Schoolar, Bird & Company*  
623 Santa Fe Bldg., Dallas, Texas
- SEAY, ADRIAN V., member (1923), partner, *Seay & Co.*  
2111 Esperson Bldg., Houston, Texas
- SEGREST, ROSS A., member (1935), partner, *A. C. Upleger & Company*  
510 Service Mutual Bldg., Waco, Texas
- SHAW, CLAUDE M., associate (1922), auditor, *Rice Hotel*  
Houston, Texas
- SHEFFIELD, C. B., member (1935), with *Lower Colorado River Authority*  
Littlefield Bldg., Austin, Texas
- SMITH, C. AUBREY, associate (1937), professor of accounting, *School of Business  
Administration, University of Texas*, Austin, Texas
- SMITH, CLINTON EDWARD, member (1936), partner, *Smith & Benson*  
631 Nixon Bldg., Corpus Christi, Texas
- SMITH, E. E. C., member (1935), *Smith Auditing Co.*  
604 Kirby Bldg., Houston, Texas
- SMITH, LEON EUGENE, member (1936), with *Lybrand, Ross Bros. & Montgomery*  
First National Bank Bldg., Dallas, Texas
- SMITH, LOYD B., member (1916), partner, *Smith, Prince & Harris*  
1713 Republic Bank Bldg., Dallas, Texas
- SMITH, MEVIS R., member (1936), auditor, *Grisham-Hunter Corporation*  
505 Mims Bldg., Abilene, Texas
- SMITH, WILLIAM F., member (1925), partner, *A. C. Upleger & Company*  
Service Mutual Bldg., Waco, Texas
- SPROLES, LYLE RUSSELL, member (1929), partner, *Lyle R. Sproles & Company*  
403 Petroleum Bldg., Fort Worth, Texas
- SQUYRES, ARTHUR, member (1930), *Arthur Squyres*  
Peoples National Bank Bldg., Tyler, Texas
- STENZEL, EDWARD A., member (1928), *Edward A. Stenzel*  
Citizens State Bank Bldg., Houston, Texas
- STEVENS, ARTHUR HENNEL, member (1936), *Arthur H. Stevens*  
1622 Cotton Exchange Bldg., Houston, Texas
- TAPP, T. J., member (1922), partner, *Learned & Tapp*  
307 State National Bank Bldg., Houston, Texas
- TAYLOR, FRANK C., member (1929), *Frank C. Taylor*  
1211 American National Bank Bldg., Beaumont, Texas
- TERRY, FELIX T., member (1936), with *W. O. Ligon & Company*  
916 Niels Esperson Bldg., Houston, Texas
- TROTTER, TILLMAN B., member (1935), *T. B. Trotter Company*  
717 Citizens State Bank Bldg., Houston, Texas
- UPLER, ARTHUR C., member (1922), partner, *A. C. Upleger & Company*  
Service Mutual Bldg., Waco, Texas
- WALLACE, MILAN ELBERT, associate (1936), *M. E. Wallace*  
409 City National Bldg., Wichita Falls, Texas
- WEBB, THOMAS C., member (1936), *Thos. C. Webb*  
702 Medical Arts Bldg., Waco, Texas
- WHITE, KENNETH B., member (1936), with *Haskins & Sells*  
1114 Magnolia Bldg., Dallas, Texas
- WILCOX, FRANK L., member (1930), partner, *Frank L. Wilcox & Co.*  
511 Liberty Bldg., Waco, Texas
- WILHELM, HAROLD I., member (1935), partner, *J. A. Phillips Company*  
1514 Second National Bank Bldg., Houston, Texas

## Geographical List of Members and Associates

### TEXAS (Continued)

- WILLIAMS, J. HARRY, member (1933), with *Haskins & Sells*  
610 Petroleum Bldg., Houston, Texas
- WOOD, ROBERT A., associate (1924)  
P. O. Box 957, Houston, Texas
- YATES, GEORGE GORDON, member (1934), business manager, *Scott & White*  
*Hospital*, Temple, Texas
- YEAGER, F. W., member (1936), with *Lybrand, Ross Bros. & Montgomery*  
1603 First National Bank Bldg., Dallas, Texas

### Utah

- ABBEY, ROY G., member (1923) partner, *Goddard-Abbey Co.*  
823 McIntyre Bldg., Salt Lake City, Utah
- BALSER, WILLIAM JOHN, member (1936), partner, *Lincoln G. Kelly & Company*  
608 Walker Bank Bldg., Salt Lake City, Utah
- BAXTER, LYNN E., member (1925), partner, *Scholefield, Wells & Baxter*  
409 Kearns Bldg., Salt Lake City, Utah
- BEESELY, WILFORD A., member (1922), partner, *Beesley, Wood & Co.*  
609 First National Bank Bldg., Salt Lake City, Utah
- BOWEN, LANCELOT P., member (1935), partner, *Lincoln G. Kelly & Company*  
608 Walker Bank Bldg., Salt Lake City, Utah
- CHILD, HAROLD LIVINGSTON, member (1935), with *Peat, Marwick, Mitchell &*  
*Co.*, 1102 Continental Bank Bldg., Salt Lake City, Utah
- GODDARD, J. P., member (1923), partner, *Goddard-Abbey Co.*  
823 McIntyre Bldg., Salt Lake City, Utah
- HAINES, H. CLAIRE, associate (1924), *H. Claire Haines*  
1015 S. 11th East St., Salt Lake City, Utah
- HEPPLEY, OSCAR R., member (1933), partner, *Lincoln G. Kelly & Company*  
608 Walker Bank Bldg., Salt Lake City, Utah
- KELLY, LINCOLN G., member (1919), *Lincoln G. Kelly & Company*  
608 Walker Bank Bldg., Salt Lake City, Utah
- MANN, ALAN GRANT, member (1934), with *Scholefield, Wells & Baxter*  
409 Kearns Bldg., Salt Lake City, Utah
- MATSON, JOSEPH R., member (1933), with *Beesley, Wood & Co.*  
609 First National Bank Bldg., Salt Lake City, Utah
- NEILSON, RALPH L., associate (1936), partner, *Lincoln G. Kelly & Company*  
608 Walker Bank Bldg., Salt Lake City, Utah
- PETERSON, PARLEY E., member (1923), professor, *Utah State Agricultural Col-*  
*lege*, Logan, Utah
- PIERCE, LAURENCE H., member (1928), with *Peat, Marwick, Mitchell & Co.*  
1102 Continental Bank Bldg., Salt Lake City, Utah
- REEVES, BERTRAM F., member (1922), partner, *Reeves, Wood & Ostler*  
Templeton Bldg., Salt Lake City, Utah
- SHREEVE, T. LELAND, associate (1936), *T. Leland Shreeve*  
314 Kiesel Bldg., Ogden, Utah
- SNOW, CLIFFORD GATES, member (1934), partner, *Lincoln G. Kelly & Company*  
608 Walker Bank Bldg., Salt Lake City, Utah
- SOLOMON, RAYMOND C., associate (1936), with *Peat, Marwick, Mitchell & Co.*  
1102 Continental Bank Bldg., Salt Lake City, Utah
- WARBURTON, ROMELYN, associate (1937), with *International Smelting & Refin-*  
*ing Company*, 820 Kearns Bldg., Salt Lake City, Utah
- WELLS, SEYMOUR, member (1926), partner, *Scholefield, Wells & Baxter*  
409 Kearns Bldg., Salt Lake City, Utah
- WOOD, RAY G., member (1927), partner, *Beesley, Wood & Company*  
609 First National Bank Bldg., Salt Lake City, Utah
- WORSLEY, ROSS G., member (1923), partner, *Worsley & Forman*  
423 Utah Oil Bldg., Salt Lake City, Utah

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### Vermont

- BROOKS, CHARLES F., member (1930), *Charles F. Brooks*  
84 State St., Montpelier, Vt.  
DENSMORE, SETH A., member (1934), partner, *Francis C. Derby Company*  
135 College St., Burlington, Vt.  
SPRINGER, CLARENCE S., member (1926), *Clarence S. Springer*  
13 Oak St., Brattleboro, Vt.

### Virginia

- ABRAHAMS, ST. GEORGE TUCKER, member (1937), partner, *Abrahams and Whitaker*, Peoples National Bank Bldg., Lynchburg, Va.  
ALTSCHUL, EMIL L., associate (1937), *L. Altschul & Co.*  
712 Wainwright Bldg., Norfolk, Va.  
ANDREWS, T. COLEMAN, member (1923), partner, *T. Coleman Andrews & Co.*  
1001 E. Main St., Richmond, Va.  
BROWN, CLYDE ALLAN, member (1936), *C. A. Brown and Company*  
507 Boxley Bldg., Roanoke, Va.  
BRUBAKER, HORACE G., associate (1925)  
4638-14th St., N. Arlington, Va.  
BURK, DENT K., member (1933), *Dent K. Burk*  
Dominion National Bank Bldg., Bristol, Va.  
BURKET ALVIN WRIGHT, member (1926), partner, *T. Coleman Andrews & Co.*  
725 American Bank Bldg., Richmond, Va.  
CALKINS, FRANK S., member (1937), with *Leach, Rindfleisch & Scott*  
506 State-Planters Bank Bldg., Richmond, Va.  
CATON, EDWARD T., JR., member (1928), auditor, *Smith-Douglass Company, Inc.*, Norfolk, Va.  
COLE, FREDERICK H., member (1933), *Frederick H. Cole*  
Box 367, 148 A North Sycamore St., Petersburg, Va.  
CRAWFORD, LACY BURNETT, member (1922)  
Pocahontas, Va.  
DALLAS, EMMETT P., member (1928), *E. P. Dallas and Company*  
426 Royster Bldg., Norfolk, Va.  
DANIELS, JAMES A., member (1936), partner, *Edmondson, Daniels and Willett*  
Citizens Marine Jefferson Bank Bldg., Newport News, Va.  
DICKERSON, HUGH L., member (1925), *Hugh L. Dickerson & Co.*  
907 Central National Bank Bldg., Richmond, Va.  
DUNN, R. H., associate (1937), partner, *Talley & Dunn*  
8 American National Bank Bldg., Danville, Va.  
DURHAM, GEORGE T., member (1922), partner, *Elkins & Durham*  
State-Planters Bank Bldg., Richmond, Va.  
EDMONDSON, WILLIAM PAGON, member (1927), partner, *Edmondson, Daniels & Willett*, 814 National Bank of Commerce Bldg., Norfolk, Va.  
EDWARDS, WALTER ARMISTEAD, JR., member (1931), *Walter A. Edwards, Jr.*  
527 W. 21st St., Norfolk, Va.  
ELKINS, W. L., member (1916), partner, *Elkins & Durham*  
901 State-Planters Bank Bldg., Richmond, Va.  
EVANS, WM. MCK., member (1909), *Wm. McK. Evans & Co.*  
609 Times Dispatch Bldg., Richmond, Va.  
FARÍA, JUAN A., member (1935)  
203-14th St., University, Va.  
GEDDY, GEORGE R., member (1929), partner, *F. W. Lafrentz & Co.*  
608 American Bldg., Richmond, Va.  
GIBBS, WAYNE F., associate (1937), professor of accountancy, *College of William and Mary*, Williamsburg, Va.  
GOLDSTON, CHESLEY S., member (1923), partner, *A. M. Pullen & Company*  
1105 State-Planters Bank Bldg., Richmond, Va.  
GOODMAN, MEYER LU, member (1928), partner, *Jackson, Goodman & Company*  
713 Citizens Bank Bldg., Norfolk, Va.

## Geographical List of Members and Associates

### VIRGINIA (Continued)

- HILL, FREDERICK B., member (1914), partner, *Frederick B. Hill & Co.*  
604 Law Bldg., Norfolk, Va.
- HILTON, ALFRED N., member (1931), partner, *Hilton, Sheffield & Hilton*  
119 W. Tazewell St., Norfolk, Va.
- HILTON, W. P., member (1909), partner, *Hilton, Sheffield & Hilton*  
119 W. Tazewell St., Norfolk, Va.
- HOOVER, S. BEERY, member (1928), *S. B. Hoover and Company*  
401 National Bank Bldg., Harrisonburg, Va.
- JACKSON, A. JOEL, member (1925), partner, *Jackson, Goodman & Company*  
713 Citizens Bank Bldg., Norfolk, Va.
- JAMES, HARRY NELSON, member (1931), *Harry N. James & Company*  
507 Union Trust Bldg., Petersburg, Va.
- KENNETT, ADELBERT R., member (1936), *A. R. Kennett & Co.*  
205 Shenandoah Life Bldg., Roanoke, Va.
- KIMBLE, LESLIE A., member (1937), partner, *Leslie A. Kimble & Company*  
P. O. Box 2240, Roanoke, Va.
- LEACH, JAMES ARCHIBALD, JR., member (1935), partner, *Leach, Rindfleisch & Scott*,  
506 State-Planters Bank Bldg., Richmond, Va.
- LEDBETTER, L. DOW, member (1934), with *J. A. D. Parrish*  
National Bank of Commerce Bldg., Norfolk, Va.
- LEITCH, E. AUSTIN, member (1910), *E. Austin Leitch*  
201 Mutual Bldg., Richmond, Va.
- McREE, JOHNSON, associate (1937), with *T. Coleman Andrews & Co.*  
409 Liberty Trust Bldg., Roanoke, Va.
- PARRISH, J. A. D., member (1912), *J. A. D. Parrish*  
National Bank of Commerce Bldg., Norfolk, Va.
- PERSINGER, R. L., member (1932), *R. L. Persinger & Company*  
P. O. Box 619, Covington, Va.
- RAWLINGS, A. LEE, member (1914), partner, *A. Lee Rawlings & Company*  
333 Law Bldg., Norfolk, Va.
- RENNIE, JAMES A., member (1929), partner, *A. M. Pullen & Company*  
1105 State-Planters Bldg., Richmond, Va.
- RICHARDSON, S. N., member (1935), with *A. Lee Rawlings & Company*  
333 Law Bldg., Norfolk, Va.
- RINDFLEISCH, JAMES H., member (1925), partner, *Leach, Rindfleisch & Scott*  
506 State-Planters Bank Bldg., Richmond, Va.
- SCOTT, GUY MILLER, member (1925), partner, *Leach, Rindfleisch & Scott*  
506 State-Planters Bank Bldg., Richmond, Va.
- SELLERS, JOHN J., member (1926), vice-president, *Virginia Iron, Coal and Coke Co.*,  
P. O. Box 1871, Roanoke, Va.
- SHEFFIELD, A. VERNON, member (1929), partner, *Hilton, Sheffield & Hilton*  
119 W. Tazewell St., Norfolk, Va.
- SMITH, J. CARL, associate (1936), with *Leslie A. Kimble & Company*  
Colonial-American National Bank Bldg., Roanoke, Va.
- SPRIGG, ROGER B., associate (1931), *Roger B. Sprigg*  
Jesse Bldg., Arlington, Va.
- STULL, CHESTER JAMES, member (1931), *Chester James Stull*  
802 Colonial American Bank Bldg., Roanoke, Va.
- TALLEY, CLAUDE B., associate (1937), partner, *Talley & Dunn*  
410 Spring St., Danville, Va.
- THEDIECK, CHARLES G., associate (1937), auditor, *Planters Nut & Chocolate Co.*  
Suffolk, Va.
- TOLER, ANDREW MORRIS, member (1934), *A. M. Toler & Co.*  
505 E. Franklin St., Richmond, Va.
- TOLLETH, WILLIAM ROBERTSON, member (1910), *W. R. Tolleth*  
1000 Bank of Commerce Bldg., Norfolk, Va.
- TUFTS, ORRIE HANCOCK, member (1924), *Tufts & Wells*  
512 Krise Bldg., Lynchburg, Va.

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### VIRGINIA (Continued)

- WALKER, ROBERT J., member (1914), *Robert J. Walker*  
504 Dickson Bldg., Norfolk, Va.
- WATSON, LAWRENCE EDWARD, member (1932), partner, *A. Lee Rawlings & Company*, Law Bldg., Norfolk, Va.
- WELLS, DREXEL DEWEY, member (1931), auditor, *The News Leader Company*  
110 N. 4th St., Richmond, Va.
- WILLETT, JOHN ADDISON, 3rd, member (1937), partner, *Edmondson, Daniels and Willett*, 614 Bank of Commerce Bldg., Norfolk, Va.

### Washington

- ADAMS, CECIL ROBERT, associate (1937), with *Longview Fibre Company*  
Longview, Wash.
- ATWOOD, WILLIAM O., member (1925), *William O. Atwood*  
5505 White Bldg., Seattle, Wash.
- BARNES, LESTER HENRY, member (1936), with *Federal Land Bank*  
Welch Bldg., Spokane, Wash.
- BELL, HOWARD S., member (1925), partner, *Howard S. Bell and Company*  
201 Empire State Bldg., Spokane, Wash.
- BENSON, JOHN H., member (1922), with *White & Currie*  
1120 White Bldg., Seattle, Wash.
- BOW, WILLIAM R., member (1934), *William R. Bow*  
625 Henry Bldg., Seattle, Wash.
- BURNS, DOUGLAS M., associate (1936), with *Price, Waterhouse & Co.*  
962 Stuart Bldg., Seattle, Wash.
- BUSCH, GEORGE J., member (1920), partner, *Busch & Webb*  
1307 Puget Sound Bank Bldg., Tacoma, Wash.
- CALLOWAY, EUGENE J., member (1924), president, *Wheeler Osgood Sales Corp.*  
Tacoma, Wash.
- CARROLL, H. W., member (1905), comptroller, *City of Seattle*  
105 County-City Bldg., Seattle, Wash.
- CASKEY, EDWARD D., associate (1924), controller, *McDermott-Nordhoff, Inc.*  
1424 Exchange Bldg., Seattle, Wash.
- CHABOT, EDWARD F., member (1929), partner, *Sexton, Chabot & Molitor*  
1411 Fourth Avenue Bldg., Seattle, Wash.
- CHAMBERS, JOHN ERROL, associate (1929), *John E. Chambers*  
1001 Joseph Vance Bldg., Seattle, Wash.
- CHESNUTT, JOHN J., associate (1935), with *Price, Waterhouse & Co.*  
962 Stuart Bldg., Seattle, Wash.
- CLAUSON, CLARENCE, associate (1925), *Clarence Clauson*  
1001 Vance Bldg., Seattle, Wash.
- COMER, ROY C., member (1936), partner, *John F. Forbes & Company*  
Dexter Horton Bldg., Seattle, Wash.
- COWAN, CHARLES S., member (1921), partner, *C. S. Cowan & Co.*  
1146 Henry Bldg., Seattle, Wash.
- CRUTCHER, MARSHALL, member (1935), *Marshall Crutcher*  
707 Securities Bldg., Seattle, Wash.
- CULP, CHARLES MILLER, member (1937), *Chas. M. Culp*  
3246-37th Ave., S., Seattle, Wash.
- CURRIE, J. D., member (1914), partner, *White & Currie*  
1120 White Bldg., Seattle, Wash.
- DANIEL, J. LELAND, associate (1931), treasurer, *Paulsen Estate, Inc.*  
805 Paulsen Bldg., Spokane, Wash.
- DANIELS, E. C., member (1925), partner, *LeMaster & Daniels*  
412 Symons Bldg., Spokane, Wash.
- EGAN, MAURICE F., member (1933), *Maurice F. Egan*  
224 Central Bldg., Everett, Wash.
- ERICKSON, ALFRED H. O., associate (1924), internal revenue agent, *Bureau of Internal Revenue*, P. O. Box 387, Aberdeen, Wash.

*Geographical List of Members and Associates*

WASHINGTON (Continued)

- FRANKLIN, C. W., associate (1935), *C. W. Franklin*  
206 Savings & Loan Bldg., Wenatchee, Wash.
- FRIEDMAN, SAMUEL E., member (1926), partner, *Friedman & Lighter*  
416 McDowall Bldg., Seattle, Wash.
- GOULD, REUBEN HOYT, associate (1924), *R. H. Gould*  
421 Sunset Bldg., Bellingham, Wash.
- GRIFFITH, DON S., member (1934), with *Lybrand, Ross Bros. & Montgomery*  
555 Skinner Bldg., Seattle, Wash.
- HAGELBARGER, PAUL R., associate (1935), with *Lybrand, Ross Bros. & Montgomery*, 555 Skinner Bldg., Seattle, Wash.
- HANSEN, ARNE S., member (1914), *Arne S. Hansen & Co.*  
714 Insurance Bldg., Seattle, Wash.
- HAZEL, GEORGE RALPH, member (1936), *George R. Hazel*  
10538 Evanston Ave., Seattle, Wash.
- HILL, DAVID, member (1922), with *White & Currie*  
1120 White Bldg., Seattle, Wash.
- HOOVER, S. E., member (1924), with *Price, Waterhouse & Co.*  
962 Stuart Bldg., Seattle, Wash.
- ISOM, MAX DANA, associate (1936), with *Price, Waterhouse & Co.*  
962 Stuart Bldg., Seattle, Wash.
- JACOBSEN, F. S., member (1923)  
418 Miller Bldg., Yakima, Wash.
- JAMES, A. STEWART, associate (1936), with *Price, Waterhouse & Co.*  
962 Stuart Bldg., Seattle, Wash.
- JARVIS, EMIL P., member (1926), partner, *Jarvis & Moore*  
809 Hoge Bldg., Seattle, Wash.
- JENSEN, E. O., member (1930), *E. O. Jensen*  
1156 Stuart Bldg., Seattle, Wash.
- JOHNSON, FLETCHER O., member (1932), with *Haskins & Sells*  
Exchange Bldg., Seattle, Wash.
- KINMAN, J. I., member (1927), partner, *Kinman & Morris*  
1431 Old National Bldg., Spokane, Wash.
- KNIGHT, ROBERT T., member (1928), partner, *Racine and Knight*  
305 Tacoma Bldg., Tacoma, Wash.
- LEMASTER, EUSTACE, member (1920), partner, *LeMaster & Daniels*  
412 Symons Bldg., Spokane, Wash.
- LOCKITCH, PERCY A., associate (1936), with *Seattle Post Intelligencer*  
Seattle, Wash.
- LORIG, ARTHUR N., associate (1936), assistant professor of accounting, *University of Washington*, Seattle, Wash.
- MARTIN, JUSTIN M., associate (1936), with *Ernst & Ernst*  
1200 Exchange Bldg., Seattle, Wash.
- MCADAM, WILLIAM, member (1914), partner, *William McAdam & Co.*  
461 Empire Bldg., Seattle, Wash.
- MCCONAHEY, JAMES M., member (1922), with *Barrow, Wade, Guthrie & Co.*  
527 Henry Bldg., Seattle, Wash.
- MCDONALD, JOHN V., member (1934), *John V. McDonald*  
726 Peyton Bldg., Spokane, Wash.
- MINER, E. J., member (1914), *E. J. Miner & Co.*  
637 Central Bldg., Seattle, Wash.
- MOLITOR, FRANCIS H., member (1936), partner, *Sexton, Chabot & Molitor*  
1411 Fourth Avenue Bldg., Seattle, Wash.
- MOORE, HENRY F., member (1916), partner, *Jarvis & Moore*  
809 Hoge Bldg., Seattle, Wash.
- MORRIS, A. WILLIAM, member (1924), partner, *Kinman & Morris*  
1431 Old National Bldg., Spokane, Wash.
- MORRISON, WILLIAM F., associate (1926), *William F. Morrison*  
431 Republic Bldg., Seattle, Wash.

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WASHINGTON (Continued)

- MOSS, ALBERT, member (1924), partner, *C. S. Cowan & Co.*  
1146 Henry Bldg., Seattle, Wash.
- MOUNSEY, R. C., member (1920), *R. C. Mounsey*  
707 Securities Bldg., Seattle, Wash.
- NELSON, ALBERT V., member (1924), partner, *Arne S. Hansen & Company*  
714 Insurance Bldg., Seattle, Wash.
- NELSON, JOHN ROYDEN, member (1936), with *Price, Waterhouse & Co.*  
962 Stuart Bldg., Seattle, Wash.
- PRESTRUD, CARL GUNNAR, associate (1935), county auditor, *King County*  
212 County-City Bldg., Seattle, Wash.
- RACINE, SAMUEL F., member (1915), *Samuel F. Racine & Co.*  
2005 Fifth Ave., Seattle, Wash.
- RANDALL, JESSE R., member (1933), *Jesse R. Randall*  
316 Symons Bldg., Spokane, Wash.
- REINHARD, L. F., member (1924), *L. F. Reinhard*  
205 Hutton Bldg., Spokane, Wash.
- RENSHAW, HAROLD B., associate (1935), accountant, *National Lead Company*  
973 John St., Seattle, Wash.
- ROGERS, CLYDE H., member (1936), with *Ernst & Ernst*  
1200 Exchange Bldg., Seattle, Wash.
- SCOTT, HAROLD L., member (1930), partner, *Harold L. Scott & Co.*  
500 Insurance Bldg., Seattle, Wash.
- SCOTT, JAMES D., associate (1936)  
6323 Twenty-first Ave., N. E., Seattle, Wash.
- SEXTON, NEIL, member (1925), partner, *Sexton, Chabot & Mohitor*  
1411 Fourth Avenue Bldg., Seattle, Wash.
- SMITH, HARRIS E., associate (1935), auditor, *West Coast Lumbermen's Association*, Seattle, Wash.
- SMITH, HERBERT ELLES, member (1911), *Herbert Elles Smith*  
5511 White Bldg., Seattle, Wash.
- SMITH, LOUIS E., member (1925), *Louis E. Smith*  
908 American Bank Bldg., Seattle, Wash.
- STONE, CLARENCE L., member (1925), partner, *Racine, Stone and Anderson*  
416 Virginia St., Seattle, Wash.
- TAYLOR, LESLIE HUNT, member (1932), partner, *Peat, Marwick, Mitchell & Co.*  
607 Dexter Horton Bldg., Seattle, Wash.
- THORSTENSON, JOHN G., member (1924), *John G. Thorstenson*  
1210 W. R. Rust Bldg., Tacoma, Wash.
- TREMPER, EDWARD P., JR., associate (1936), with *Allen R. Smart & Co.*  
1411 Fourth Avenue Bldg., Seattle, Wash.
- TURNER, CHARLES A., associate (1931), accountant, *The Diamond Match Co.*  
Spokane, Wash.
- WEBB, EDWARD H., member (1922), partner, *Busch and Webb*  
1307 Puget Sound Bank Bldg., Tacoma, Wash.
- WHITE, RODNEY D., member (1908), partner, *White & Currie*  
1120 White Bldg., Seattle, Wash.
- WHITTLE, GEORGE VERNON, member (1937), *George V. Whittle*  
1823 Smith Tower, Seattle, Wash.
- WILES, ERIC H., associate (1937), with *Lybrand, Ross Bros. & Montgomery*  
555 Skinner Bldg., Seattle, Wash.
- WORTMAN, R. JACKSON, member (1930), *R. Jackson Wortman*  
601 Old National Bank Bldg., Spokane, Wash.
- ZIMMERMAN, PHILO R., associate (1928), with *Barrow, Wade, Guthrie & Co.*  
Henry Bldg., Seattle, Wash.

## Geographical List of Members and Associates

### West Virginia

- BAUGHAN, ROBERT L., member (1936), *Robert L. Baughan*  
First Huntington National Bank Bldg., Huntington, W. Va.
- BAUMAN, CARL F., member (1928), treasurer, *Commonwealth Gas Corporation*  
and *Subsidiaries*, Union Bldg., Charleston, W. Va.
- BEATTY, J. EARL, member (1925), *J. Earl Beatty*  
Peoples Bank Bldg., Charleston, W. Va.
- BOORD, H. O., member (1936), industrial engineer, *Hazel-Atlas Glass Co.*  
Wheeling, W. Va.
- CRAMER, JESSE L., member (1922), *Jesse L. Cramer*  
Citizens National Bank Bldg., Parkersburg, W. Va.
- FINCHER, JOHN R., member (1924), vice-president, *Fairmont Aluminum Co.*  
Fairmont, W. Va.
- FITZHUGH, NORMAN S., member (1923), *Norman S. Fitzhugh*  
508 Kanawha Banking and Trust Bldg., Charleston, W. Va.
- FLEMING, DONALD P., associate (1925), *Donald P. Fleming*  
Chancellor Hotel Bldg., Parkersburg, W. Va.
- HAYSLIP, OKEY K., member (1922), *Okey K. Hayslip*  
P. O. Box 642, Huntington, W. Va.
- HOLT, LINWOOD T., member (1936), *Linwood T. Holt*  
P. O. Box 1145, Huntington, W. Va.
- HOWELL, HARRY R., member (1923), *Harry R. Howell Company*  
710 Kanawha Valley Bldg., Charleston, W. Va.
- HUTZELL, HOBART S., member (1933), *H. S. Hutzell*  
515 Wheeling Bank & Trust Bldg., Wheeling, W. Va.
- JACKSON, WILLIAM WILLARD, member (1936), *William Willard Jackson*  
918 Ann St., Parkersburg, W. Va.
- JENNINGS, IVAN F., member (1934), *Ivan F. Jennings*  
203 First National Bank Bldg., Welch, W. Va.
- JENNINGS, JAMES L., member (1931), *J. L. Jennings*  
501 Peery Bldg., Bluefield, W. Va.
- LEWIS, HOWARD GRIFFITH, associate (1937), with *Hazel-Atlas Glass Company*  
Wheeling, W. Va.
- MCDAVID, JOHN E., member (1934), president, *National Bank of Commerce*  
Charleston, W. Va.
- MORRIS, MOSES P., associate (1924)  
2811 Fourth Ave., Huntington, W. Va.
- NICHOLSON, GEORGE M., associate (1926), *George M. Nicholson*  
504 Union Trust Bldg., Parkersburg, W. Va.
- SOMERVILLE, NATHAN G., member (1927), *N. G. Somerville*  
First Huntington National Bank Bldg., Huntington, W. Va.
- STEELE, S. CHARLES, member (1917), *S. Chas. Steele*  
812 Monongahela Bldg., Morgantown, W. Va.
- TANNER, LOUIS FRANCIS, member (1921), *Tanner and Tanner*  
414 Monongahela Bldg., Morgantown, W. Va.
- TAVENNER, GEORGE W., member (1936), *George W. Tavenner*  
404 Juliana St., Parkersburg, W. Va.
- THIEROFF, GEO. E., member (1937), *Geo. E. Thieroff*  
204 Board of Trade Bldg., Wheeling, W. Va.
- WILLIAMS, EDGAR, member (1931), *Edgar Williams*  
729 Monongahela Bldg., Morgantown, W. Va.
- WISEMAN, JOHN, member (1928), *John Wiseman*  
205 McLain Bldg., Wheeling, W. Va.

### Wisconsin

- ANDERSEN, HENRY C., associate (1922), with *Works Progress Administration*  
Milwaukee, Wis.
- ASELL, JOHN FREDERICK, associate (1935), auditor, *Ansul Chemical Co.*  
Marinette, Wis.



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WISCONSIN (Continued)

- ASPIN, LESLIE, member (1936), partner, *Arthur Young & Co.*  
735 N. Water St., Milwaukee, Wis.
- BAKER, WALTER E., member (1925), with *Public Service Commission*  
State Capitol, Madison, Wis.
- BARK, ALFRED E., associate (1931), comptroller, *Prentiss, Wabers Products Co.*  
Wisconsin Rapids, Wis.
- BARRY, SHEPARD E., member (1916), comptroller, *The Northwestern Mutual Life Insurance Co.*, 720 E. Wisconsin Ave., Milwaukee, Wis.
- BENTON, CLARENCE H., member (1922), partner, *Reilly, Penner & Benton*  
110 E. Wisconsin Ave., Milwaukee, Wis.
- BENTON, EDWARD L., member (1925), partner, *Reilly, Penner & Benton*  
110 E. Wisconsin Ave., Milwaukee, Wis.
- BIRCH, ARTHUR L., member (1927), partner, *Arthur L. Birch & Company*  
808 N. Third St., Milwaukee, Wis.
- BIRKETT, LLOYDE W., member (1928), partner, *Reilly, Penner and Benton*  
110 E. Wisconsin Ave., Milwaukee, Wis.
- BISCHOFF, ELMER O., member (1926), comptroller, *The Gugler Lithographic Co.*  
1339 N. Milwaukee St., Milwaukee, Wis.
- BLUMENFELD, FRANKLIN D., member (1936)  
905 University Ave., Madison, Wis.
- BUTLER, JAMES A., associate (1937), auditor, *The Falk Corporation*  
3001 W. Canal St., Milwaukee, Wis.
- CHERRY, GLADSTONE, member (1910), partner, *Gladstone Cherry & Co.*  
Bankers Bldg., Milwaukee, Wis.
- CHEYNE, GEORGE H., member (1923), with *Haskins & Sells*  
622 N. Water St., Milwaukee, Wis.
- CLIFFORD, WILLIAM H., member (1935), auditor, *Kimberly-Clark Corp.*  
Neenah, Wis.
- CRIM, WILLARD E., associate (1931), secretary and comptroller, *The Allen-A Company*, Kenosha, Wis.
- DEGLER, LOUIS F., member (1930), with *Reilly, Penner & Benton*  
110 E. Wisconsin Ave., Milwaukee, Wis.
- DETTMAN, EDWIN ALBERT, associate (1937), partner, *E. A. Dettman & Company*, Insurance Bldg., Appleton, Wis.
- DIETZE, CARL E., member (1922), *Carl E. Dietz*  
213 W. Wisconsin Ave., Milwaukee, Wis.
- EGAN, OSWALD R., member (1936), with *Price, Waterhouse & Co.*  
735 N. Water St., Milwaukee, Wis.
- ELLINGSON, GERHART M., associate (1929), partner, *Smith-Ellingson-Schuldes Company*, 209 Northern Bldg., Green Bay, Wis.
- ELLIS, THOMAS, member (1924), comptroller, *Carnation Company*  
Oconomowoc, Wis.
- ELWELL, FAYETTE H., member (1922), partner, *Elwell, Kieckhofer & Co.*  
707 Insurance Bldg., Madison, Wis.
- ERB, HARRY L., member (1936), with *Haskins & Sells*  
622 N. Water St., Milwaukee, Wis.
- EXTROM, GEORGE PHILLIP, member (1930), *George Phillip Extrom*  
2121 Fox Ave., Madison, Wis.
- FELDMANN, MILTON A., member (1928), with *Peat, Marwick, Mitchell & Co.*  
110 E. Wisconsin Ave., Milwaukee, Wis.
- FINK, EDWARD J., member (1931), *Edward J. Fink & Co.*  
740 N. Plankinton Ave., Milwaukee, Wis.
- GAHAGAN, P. M., associate (1937), insurance counsellor, *T. E. Brennan Co.*  
611 N. Broadway, Milwaukee, Wis.
- GEISLER, ERNEST M., member (1937), *E. M. Geisler*  
735 N. Water St., Milwaukee, Wis.
- GESTELAND, ELMER R., member (1929), partner, *McMurry, Smith & Company*  
1 S. Pinckney St., Madison, Wis.

## Geographical List of Members and Associates

### WISCONSIN (Continued)

- GIBSON, JOHN CURRIE, associate (1922), associate professor of accounting, *University of Wisconsin*, 412 Sterling Hall, Madison, Wis.
- GILL, DONALD E., member (1928), partner, *McMurry, Smith & Company*, 1 S. Pinckney St., Madison, Wis.
- GRUNWALD, FRED W., associate (1934), *Fred W. Grunwald*, 3815 W. Linden Pl., Milwaukee, Wis.
- HARRINGTON, CHARLES N., member (1922) 404 S. 14th St., LaCrosse, Wis.
- HENKEL, RALPH W., associate (1936), assistant secretary and treasurer, *Blumer Brewing Corporation*, Monroe, Wis.
- HOPKINS, DE LOS L., associate (1937), with *Haskins & Sells*, 622 N. Water St., Milwaukee, Wis.
- IRVING, HORACE S., member (1927), with *Price, Waterhouse & Co.*, 1517, 735 N. Water St., Milwaukee, Wis.
- JENNER, GEORGE WILLIAM, member (1937), with *Arthur Young & Co.*, 735 N. Water St., Milwaukee, Wis.
- JOHANNIS, LAWRENCE F., associate (1936), with *Price, Waterhouse & Co.*, 1517 First Wisconsin National Bank Bldg., Milwaukee, Wis.
- JOHNSON, HILMER E., associate (1935), *Hilmer E. Johnson*, 2752 N. Bartlett Ave., Milwaukee, Wis.
- KAESSHAEFER, R. P., member (1933), with *Price, Waterhouse & Co.*, 1517 First Wisconsin National Bank Bldg., Milwaukee, Wis.
- KELLOGG, FRED C., member (1926), partner, *Elwell, Kiekhofler & Co.*, 707 Insurance Bldg., Madison, Wis.
- KENYON, E. ALLEN, member (1936), with *Price, Waterhouse & Co.*, 1517 First Wisconsin National Bank Bldg., Milwaukee, Wis.
- KIEKHOFFER, BENJAMIN A., member (1922), partner, *Elwell, Kiekhofler & Co.*, 1008 Title Guaranty Bldg., Milwaukee, Wis.
- KIRCHHOFF, FREDERICK, member (1936), *Frederick Kirchoff*, 1227 First Wisconsin National Bank Bldg., Milwaukee, Wis.
- KISSNER, ROY A., associate (1937), with *Phillipson & Fontaine*, 1423 First Wisconsin National Bank Bldg., Milwaukee, Wis.
- KNOELLER, HERMAN M., member (1935), *Herman M. Knoeller*, 927 Wells Bldg., Milwaukee, Wis.
- KORNITZ, EWALD E., associate (1922), secretary, *Albert Trostel & Sons Company*, 1776 N. Commerce St., Milwaukee, Wis.
- LEEKLEY, JOHN, associate (1937), partner, *Leekley, Williams & Co.*, 757 N. Broadway, Milwaukee, Wis.
- LINEHAN, RAYMOND FRANCIS, member (1926), partner, *Elwell, Kiekhofler & Co.*, 110 E. Wisconsin Ave., Milwaukee, Wis.
- MACGOWAN, FRANCIS A., associate (1925), *Francis A. MacGowan*, 20 N. Carroll St., Madison, Wis.
- MACKLIN, CHESTER R., member (1934), with *Price, Waterhouse & Co.*, First Wisconsin National Bank Bldg., Milwaukee, Wis.
- MCCAULEY, EDWARD J., associate (1936) 617 E. Otjen St., Milwaukee, Wis.
- MCCORMACK, THOMAS A., member (1927), *Thomas A. McCormack*, 735 N. Water St., Milwaukee, Wis.
- McMURRY, KARL F., member (1922), partner, *McMurry, Smith & Company*, 1 S. Pinckney St., Madison, Wis.
- MURRAY, DANIEL ADRIAN, member (1935), with *Arthur Young & Co.*, 735 N. Water St., Milwaukee, Wis.
- MYER, RAYMOND P., member (1926), partner, *Kohler, Myer & Company*, 221 Sixth St., Racine, Wis.
- NEWBERRY, LUCIAN L., associate (1937), field auditor, *Wisconsin Tax Commission*, Manitowoc, Wis.
- NORTH, ALEXANDER F., member (1935), comptroller, *Allen-Bradley Co.*, 1326 S. Second St., Milwaukee, Wis.

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WISCONSIN (Continued)

- OVSHAK, EDWARD JAMES, associate (1936), comptroller, *L. J. Mueller Furnace Co.*, 2005 W. Oklahoma Ave., Milwaukee, Wis.
- PENNER, CARL, member (1914), partner, *Reilly, Penner & Benton*  
110 E. Wisconsin Ave., Milwaukee, Wis.
- PHILLIPSON, C. A., member (1937), partner, *Phillipson, Fontaine & McCurdy*  
735 N. Water St., Milwaukee, Wis.
- POLLAY, IRVING, member (1925), with *National Household Distributors, Inc.*  
725 W. Wells St., Milwaukee, Wis.
- POLLAY, JOSEPH M., associate (1925), with *National Household Distributors, Inc.*  
725 W. Wells St., Milwaukee, Wis.
- RANDAU, EMIL G., member (1936), with *Haskins & Sells*  
622 N. Water St., Milwaukee, Wis.
- RITZLER, ERWIN C., member (1928), partner, *Reilly, Penner & Benton*  
110 E. Wisconsin Ave., Milwaukee, Wis.
- ROM, ROY GEO., associate (1925), secretary, *The Robert Rom Co.*  
1037 W. St. Paul Ave., Milwaukee, Wis.
- SAMPSON, H. D., member (1916), *H. D. Sampson*  
827 N. 23rd St., Milwaukee, Wis.
- SCHLEY, NORMAN E., associate (1936), *Norman E. Schley*  
Park Theatre Bldg., Waukesha, Wis.
- SCHOENEBERG, E. A., member (1932), with *Works Progress Administration*  
Stevens Point, Wis.
- SCHULDES, MALCOLM H., associate (1928), partner, *Smith-Ellingson-Schuldes Company*, 209 Northern Bldg., Green Bay, Wis.
- SCHULTE, I. J., member (1935)  
8028 Jackson Park Blvd., Wauwatosa, Wis.
- SELL, H. P., member (1936), with *Price, Waterhouse & Co.*  
735 N. Water St., Milwaukee, Wis.
- SIEVERS, ALBERT J., associate (1936), *Albert J. Sievers*  
212 W. Wisconsin Ave., Milwaukee, Wis.
- SINCLAIR, HUGH A., member (1933), partner, *Peat, Marwick, Mitchell & Co.*  
110 E. Wisconsin Ave., Milwaukee, Wis.
- SMITH, CLIFFORD I., member (1911), partner, *Smith-Ellingson-Schuldes Company*, 209 Northern Bldg., Green Bay, Wis.
- SMITH, HOWARD L., member (1929), partner, *McMurry, Smith & Company*  
1 S. Pinckney St., Madison, Wis.
- STAPLES, FREDERICK S., member (1925), partner, *Frederick Staples & Co.*  
First Wisconsin National Bank Bldg., Milwaukee, Wis.
- SUTOR, CHARLES F., associate (1922), *Charles F. Sutor*  
308 Linker Bldg., La Crosse, Wis.
- SWIFT, JOHN D., member (1929), partner, *Reilly, Penner & Benton*  
110 E. Wisconsin Ave., Milwaukee, Wis.
- TWOSE, HERBERT H., member (1922), *Herbert H. Twose*  
307, 207 E. Michigan Ave., Milwaukee, Wis.
- WADHAMS, VANCE A., associate (1934), with *Price, Waterhouse & Co.*  
1517 First Wisconsin National Bank Bldg., Milwaukee, Wis.
- WAGNER, NEWTON V., member (1934), partner, *Arthur Andersen & Co.*  
1102 Majestic Bldg., Milwaukee, Wis.
- WEBER, RAYMOND A., associate (1937), *Raymond A. Weber & Co.*  
709 N. 11th St., Milwaukee, Wis.
- WEGNER, A. E., member (1929), with *Unemployment Compensation Dept., Industrial Commission*, 137 E. Wilson St., Madison, Wis.
- WINTERHALTER, GEORGE J., member (1934), with *Arthur Andersen & Co.*  
231 W. Wisconsin Ave., Milwaukee, Wis.
- WIPFLI, CLARENCE J., member (1936), *Clarence J. Wipfli & Co.*  
306 First American State Bank Bldg., Wausau, Wis.
- WOOD, DAVID L., member (1935), field auditor, *Wisconsin Tax Commission*  
Madison, Wis.

## Geographical List of Members and Associates

### WISCONSIN (Continued)

- YAHR, MAXWELL ROSS, member (1936), with *Price, Waterhouse & Co.*  
First Wisconsin National Bank Bldg., Milwaukee, Wis.  
YINDRA, FRANK A., associate (1922), *Frank A. Yindra*  
210 Wood Block, Manitowoc, Wis.

### Wyoming

- CORDLE, OSSIE M., member (1928), partner, *Haselmire, Cordle & Co.*  
209 Consolidated Royalty Bldg., Casper, Wyo.  
COX, KENNETH, member (1936), *Kenneth Cox*  
Sheridan National Bldg., Sheridan, Wyo.  
HANTZ, HOSEA M., associate (1937), state director, *Federal Housing Administration*, 31 A Post Office Bldg., Cheyenne, Wyo.  
HASELMIRE, WILLIAM BERNARD, associate (1928), partner, *Haselmire, Cordle and Co.*, 211 Consolidated Royalty Bldg., Casper, Wyo.

### Alaska

- NAGHEL, CHARLES EDWARD, associate (1928), *Charles E. Naghel*  
P. O. Box 1772, Juneau, Alaska

### Hawaii

- CAMERON, ERNEST ROY, member (1926), partner, *Cameron & Johnstone*  
314 Bishop Trust Bldg., Honolulu, T. H.  
CHAR, THEODORE C. H., member (1936), chief field auditor, *Territory of Hawaii*  
221 Sumitomo Bank Bldg., Honolulu, T. H.  
DAVIS, HENRY, member (1925), *Henry Davis Audit Co.*  
309 Stangenwald Bldg., Honolulu, T. H.  
GODDARD, OSCAR F., member (1932), *Oscar F. Goddard*  
228 Dillingham Bldg., Honolulu, T. H.  
GRAHAM, MATTHEW M., member (1937)  
306 Inter-Island Bldg., Honolulu, T. H.  
GREANEY, EDWARD J., member (1934), partner, *Tennent, Greaney & Wallace*  
432 Dillingham Transportation Bldg., Honolulu, T. H.  
HANSON, H. A., associate (1937), with *Tennent, Greaney & Wallace*  
432 Dillingham Transportation Bldg., Honolulu, T. H.  
HUNTER, EDWIN ENGLAND, member (1922), with *Young, Lamberton & Pearson*  
414 Castle & Cooke Bldg., Honolulu, T. H.  
KING, WILFORD W., associate (1929)  
P. O. Box 2551, Honolulu, T. H.  
LAMBERTON, J. K., member (1922), partner, *Young, Lamberton & Pearson*  
414 Castle & Cooke Bldg., Honolulu, T. H.  
PEARSON, FREDERICK GEORGE, member (1922), partner, *Young, Lamberton & Pearson*, 414 Castle & Cooke Bldg., Honolulu, T. H.  
SPILKY, ABRAHAM H., associate (1937), internal revenue agent, *Bureau of Internal Revenue, United States Treasury Dept.*, Honolulu, T. H.  
TENNETT, HUGH C., member (1928), partner, *Tennent, Greaney & Wallace*  
432 Dillingham Transportation Bldg., Honolulu, T. H.  
WALLACE, SAMUEL, member (1937), partner, *Tennent, Greaney & Wallace*  
432 Dillingham Transportation Bldg., Honolulu, T. H.  
WATSON, DAVID, member (1936), with *Young, Lamberton & Pearson*  
414 Castle & Cooke Bldg., Honolulu, T. H.

### Argentina

- CULLEN, WILLIAM GAVIN, member (1926), partner, *Price, Waterhouse, Peat & Co.*, Bartolome Mitre 559, Buenos Aires, Argentina  
HARDMAN, GUILLERMO JUAN, associate (1933), partner, *Price, Waterhouse, Peat & Co.*, Bartolome Mitre 559, Buenos Aires, Argentina.

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### Bermuda

ASHDOWN, CECIL S., member (1915), *Cecil S. Ashdown*  
Barrule, Warwick East, Bermuda

### Canada

BRODIE, ALEXANDER B., member (1914), partner, *Price, Waterhouse & Co.*  
215 St. James St., Montreal, Canada  
CAMPBELL, GORDON D., associate (1917), partner, *Campbell, Lawless, Parker &*  
*Black*, 6 Adelaide St., East, Toronto, Canada  
FITZGERALD, ARTHUR S., member (1926), *Arthur S. FitzGerald*  
307 Canada Bldg., Windsor, Ontario, Canada  
FORD, BURDETTE E., associate (1931), comptroller, *Hiram Walker-Gooderham*  
*& Worts, Limited*, Walkerville, Ontario, Canada  
HILL, T. P., member (1919), *T. P. Hill*  
618 Custom House, Toronto, Canada  
KERR, FRANK L., member (1927), partner, *Thorne, Mulholland, Howson &*  
*McPherson*, 1018 Federal Bldg., Toronto, Ontario, Canada  
MCCLELLAND, DONALD MCKENZIE, member (1908), partner, *Price, Waterhouse*  
*& Co.*, Royal Bank Bldg., Toronto, Canada  
MULLIGAN, EDWARD GILBERT, member (1924), partner, *Gonthier, Mulligan &*  
*Co.*, Insurance Exchange Bldg., Montreal, Canada

### Central America

WOODFIN, HERBERT JOHN, member (1923), with *Barrow, Wade, Guthrie & Co.*,  
P. O. Box 377, Guatemala City, Guatemala

### China

DEVVAULT, HENRY S., member (1925), *Henry S. DeVault*  
51 Canton Road, Shanghai, China  
FISCHER, EMIL S., member (1902), *Emil S. Fischer*  
Tientsin, China  
MERRILES, ALEXANDER H., member (1916), with *Jardine, Matheson & Co.*,  
*Ltd.*, 27, The Bund, Shanghai, China

### Cuba

BASSIN, T. A., member (1921), with *Price, Waterhouse & Co.*  
Aguiar 71, Havana, Cuba  
FIELD, WILLIAM P., member (1919), partner, *William P. Field & Co.*  
Edificio Bacardi 617, Monserrate 55, Havana, Cuba  
GREEN, GEORGE EWING, member (1931), partner, *Deloitte, Plender, Haskins &*  
*Sells*, Edificio de la Lonja 511, Havana, Cuba  
PHELAN, JOHN B., member (1917), *John B. Phelan*  
528 Lonja Bldg., Havana, Cuba  
ST. AMOUR, JAMES A., member (1923), treasurer, *Sugar Plantations Operating*  
*Company*, Aguiar 75, Havana, Cuba

### England

BARR, GEORGE MILLAR, member (1922)  
60, St. James's St., London, S. W. 1, England  
CHALK, A. L. CRAMPTON, associate (1926), comptroller, *Standard Telephones &*  
*Cables, Ltd.*, Oakleigh Road, New Southgate, London, England  
CRAGGS, G. SOMERVILLE, member (1912)  
3, London Wall Bldgs., London E. C. 2, England  
LEGH-JONES, JOHN H., associate (1931), with *Industrial Asphalts, Ltd.*  
St. Helens Court, Crosby Sq., London, E. C. 3, England

## Geographical List of Members and Associates

### ENGLAND (Continued)

- LORD, R. H., member (1916), partner, *J. B. Boyd, Wrigley & Co.*  
55 Brown St., Manchester, England
- LOVIBOND, ARTHUR M., member (1912), partner, *Haskins & Sells*  
28 Kingsway, London, W. C. 2, England
- PAGE, FREDERICK PALMER, member (1913)  
35 Henley Road, Ipswich, England
- PRINCE, CECIL N., member (1921), with *Spiers & Pond, Ltd.*  
35 New Bridge St., London, E. C. 4, England

### France

- DELLSCHAFT, FREDERICK, member (1910)  
7 rue Juliette-Lamber, Paris (17), France
- SEATREE, W. ERNEST, member (1905)  
19, Avenue du Maréchal Maunoury, Paris, France
- STAFFORD, HARVEY CHACE, associate (1934)  
149 Boulevard Haussmann, Paris, France
- TOWNSEND, DAVID E., member (1917), c/o *Barclay Banks (France), Ltd.*  
Promenade des Anglais, Nice, A. N. France
- WEBSTER, GEORGE R., member (1905)  
14 rue Cognacq Jay, Paris, France
- YOUNG, CHARLES, member (1917), partner, *Stagg, Mather, Hough & Young*  
52, Avenue des Champs Elysees, Paris, France

### Mexico

- HIMES, HERBERT, member (1922), vice-president and treasurer, *Compania Minera de Penoles*, Apartado 251, Monterrey, Nuevo Leon, Mexico
- LYNDE-LOCKWOOD, JOHN, member (1916), *J. Lynde-Lockwood*  
2a Capuchinas No. 37, Mexico, D. F.
- THISTLETHWAITE, A. J. H., member (1931), with *Deloitte, Plender, Haskins & Sells*, Edificio La Nacional, Avenida Juarez, Mexico, D. F.

### Philippine Islands

- CAGUIAT, ENRIQUE, member (1936), partner, *Enrique Caguiat & Co.*  
217 Crystal Arcade Bldg., Manila, P. I.
- HAUSAMANN, HANS, member (1930), partner, *Fleming & Williamson*  
Soriano Bldg., Manila, P. I.
- HERRIDGE, JAMES R., member (1923), with *Henry Hunter Bayne & Co.*  
228 National City Bank Bldg., Manila, P. I.
- HULL, CHARLES L., member (1936), with *Clarke & Larkin*  
Masonic Temple Bldg., Manila, P. I.
- JONES, J. WELDON, member (1928), with *Office of the High Commissioner*  
Manila, P. I.
- PAGE, P. S., member (1926), partner, *White, Page & Co.*  
P. O. Box 559, Manila, P. I.
- WHITE, C. P., member (1925), partner, *White, Page & Co.*  
National City Bank Bldg., Manila, P. I.

### Puerto Rico

- APONTE, GONZALO, member (1929), *Gonzalo Aponte*  
705 Padin Bldg., San Juan, P. R.
- BAJANDAS, AGUSTIN VELEZ, associate (1936), manager, *Banco de San German Inc.*, P. O. Box 326, San German, P. R.
- CLARK, BURT O., associate (1932), with *National City Bank of New York*  
San Juan, P. R.
- CRUZ, JOSE ARIAS, associate (1936), with *United Theatres, Inc.*  
P. O. Box 94, San Juan, P. R.

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### PUERTO RICO (Continued)

- DEL VALLE, RAMON BETANCOURT, associate (1929), manager, *Roig Commercial Bank*, No. 9 Giorgetti St., Humacao, P. R.
- GARCIA, AUREO B., member (1935), *Aureo B. Garcia*  
P. O. Box 778, San Juan, P. R.
- GARCIA, JUAN G., associate (1936), secretary, *Central Aguirre Sugar Co.*  
Central Aguirre, P. R.
- GORBEA, JOSÉ P., associate (1929), *José P. Gorbea*  
Box 359, San Juan, P. R.
- GORBEA, JUAN I., member (1929), *Juan I. Gorbea*  
501 Padin Bldg., San Juan, P. R.
- HERNANDEZ, ANTONIO R., associate (1936), chief bank examiner, *Department of Finance, Government of Puerto Rico*, San Juan, P. R.
- HERNANDEZ, B. ROSAS, member (1936), with *Rubert Hermanos*  
P. O. Box 507, San Juan, P. R.
- HIDALGO, MARIANO NIEVES, member (1929), assistant chief accountant and statistician, *State Insurance Fund, Government of Puerto Rico*  
San Juan, P. R.
- MARTIN, ANTONIO ARZUAGA, member (1935)  
Box 1139, San Juan, P. R.
- ORTIZ, RAFAEL SANCHEZ, associate (1935), chief, division of examination & investigation of accounts, *Office of the Auditor of Puerto Rico*  
Santurce, P. R.
- PHILLIPS, THOMAS J., associate (1936), comptroller and assistant treasurer, *South Puerto Rico Sugar Co.*, Ensenada, P. R.
- POL, EMILIANO, JR., member (1936), chief, *Bureau of Income Tax, Department of Finance*, San Juan, P. R.
- PRATS, FELIPE CASANOVA, member (1929), *Felipe Casanova Prats*  
6 San Jose St., San Juan, P. R.
- SUMERSILLE, A. ERLE, associate (1935), *A. Erle Sumersille*  
P. O. Box 1346, San Juan, P. R.
- THOMAS, HAROLD BYRD, associate (1931), *H. B. Thomas*  
P. O. Box 3233, Santurce Station, San Juan, P. R.
- VAN DERYDYS, S. E., member (1928), *S. E. Van Derydys*  
P. O. Box 78, San Juan, P. R.
- WAYMOUTH, WILLIAM A., member (1931), partner, *Sparrow, Waymouth & Co.*  
P. O. Box 54, San Juan, P. R.

### Scotland

- BEVERIDGE, FREDERICK, associate (1918)  
223 St. John's Road, Corstorphine, Edinburgh, Scotland
- DAWSON, ERNEST G., associate (1922)  
13 St. John's Terrace, Aberdeen, Scotland
- JACKSON, T., member (1923)  
61 Gamekeepers Rd., Barnton, Midlothian, Scotland
- LEGGATE, ROBERT, member (1933)  
Glenavon, Stonehouse, Lanarkshire, Scotland

AMERICAN  
INSTITUTE OF ACCOUNTANTS

Proceedings of the Annual Meeting Held at  
New York, N. Y.

October 19, 21 and 22, 1937

TUESDAY, OCTOBER 19, 1937

The opening session of the annual meeting of the American Institute of Accountants held at the Waldorf-Astoria, New York, N. Y., October 19, 1937, convened at 9:25 A. M. Robert H. Montgomery, president of the Institute, presided.

The secretary read a message from the President of the United States, congratulating the Institute upon its fiftieth anniversary.\*

P. W. R. Glover, chairman of the executive committee of the special committee on fiftieth anniversary celebration, read an address \* of welcome to those attending the celebration from this country and abroad.

The secretary read communications, extending greetings to the Institute upon its fiftieth anniversary, from the following:

The president and council of the Institute of Chartered Accountants in England and Wales.

The council of The Society of Incorporated Accountants and Auditors.

The president of the Commonwealth Institute of Accountants (Australia).

Dr. Horn and Dr. Ertel, of the Treuhandverband, in Berlin.

The president of The Japan Association of Certified Auditors and Accountants.

Corporation of Accountants (Scotland).

The president and council of The London Association of Certified Accountants.

The president of The Institute of Chartered Accountants of Ontario.

The council of The Institute of Chartered Accountants of Manitoba.

Lord Plender, of the Institute of Chartered Accountants in England and Wales.

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\* See Proceedings of the Fiftieth Anniversary.



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Pennsylvania Institute of Certified Public Accountants.  
Hon. R. C. Stanford, governor of Arizona.  
E. S. Fischer, Institute member in Tientsin, China.  
Arthur Wolff, Institute member in Los Angeles, Calif.

The president read his report.\*

Mr. Glover announced that the Honorable Raymond Moley, former Assistant Secretary of State, professor of law at Columbia University, now editor of *News Week*, had suddenly been taken ill, and that Ralph West Robey, instructor of banking at Columbia University, and an editor of *News Week*, in charge of business news, would read Mr. Moley's paper. Mr. Robey read Mr. Moley's paper, entitled "Peace in the United States." †

The chairman introduced the Honorable Grover A. Whalen, who extended a cordial invitation to all to attend the New York World's Fair in 1939.

The following officials and representatives of foreign societies extended congratulations to the Institute on its fiftieth anniversary: †

E. van Dien, representative of the Nederlandsch Instituut Van Accountants.

Roger N. Carter, past president of the Institute of Chartered Accountants in England and Wales.

Walter Holman, president of The Society of Incorporated Accountants & Auditors in London.

William Annan, representative of The Society of Accountants in Edinburgh.

Matthew Mitchell, president of the Institute of Accountants and Actuaries in Glasgow.

G. Brock, president of The Institute of Chartered Accountants in Ireland.

Frank A. Nightingale, president of The Dominion Association of Chartered Accountants of Canada.

Alfredo Chavero, president of the Instituto de Contadores Publicos Titulados de Mexico.

Melchior Schwoon, representative of the Institut der Wirtschaftsprüfer (Germany).

Thomas Goodall, president of The London Association of Certified Accountants.

Kenneth Dalglish, past president of the Society of Chartered Accountants of the Province of Quebec.

Alfred B. Shepard, president of The Institute of Chartered Accountants of Ontario.

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\* Reports of officers, council, board of examiners, committees and auditors will be found in appendix A of these proceedings.

† See Proceedings of the Fiftieth Anniversary.

### *Annual Meeting, 1937*

David Humphries, representative of The Corporation of Accountants in Glasgow.

James G. Mundie, representative of the Institute of Chartered Accountants of Manitoba.

Harvey E. Crowell, representative of the Institute of Chartered Accountants of Nova Scotia.

E. A. Seburn, president of The Certified Public Accountants Association of Ontario.

President Montgomery expressed appreciation of the congratulations that had been extended the Institute.

The meeting recessed at 12:30 P. M.

#### THURSDAY, OCTOBER 21, 1937—FIRST SESSION

The meeting reconvened at 10:15 A. M., President Montgomery presiding.

At the invitation of the president, Charles F. Rittenhouse, vice-president, assumed the chair.

Mr. Rittenhouse introduced Norman E. Webster, who read a paper entitled, "Public accountancy in the United States." \*

The chairman announced that there were six living past presidents of the American Association of Accountants, the immediate predecessor of the Institute, namely:

Frank Broaker, New York. . . . .	1896-97
Leonard H. Conant, New York. . . . .	1899-01
W. Sanders Davies, New York. . . . .	1897-98
Ferdinand W. Lafrentz, New York. . . . .	1901-03
J. Porter Joplin, Chicago. . . . .	1914-16
Robert H. Montgomery, New York. . . . .	1912-14

Mr. Lafrentz, upon request from the chair, responded briefly.

Rodney F. Starkey, chairman of the essay contest committee, presented a \$500 check to Gilbert R. Byrne, winner of the contest for the best essay on the subject, "To what extent can the practice of accounting be reduced to rules and standards?" † William D. Cranstoun and Howard C. Greer received honorable mention.

The chairman introduced Norman L. McLaren, who read a paper entitled, "The influence of Federal taxation upon accountancy." \*

The chairman introduced Henry Rand Hatfield, of California, who spoke briefly.

\* See *Proceedings of the Fiftieth Anniversary*.

† See *The Journal of Accountancy*, November, 1937.

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Harvey S. Chase, of Massachusetts, accepted an invitation from the chair to speak about the founding of the Massachusetts State Society of Certified Public Accountants and its development.

The meeting recessed at 12:00 noon.

THURSDAY, OCTOBER 21, 1937—SECOND SESSION

The meeting reconvened at 2:20 P. M., President Montgomery presiding.

Carman G. Blough, chief accountant of the Securities and Exchange Commission, was introduced by the chairman and responded briefly.

W. Sanders Davies, first president of the Institute (1916–1918), was introduced and spoke briefly.

At the invitation of the president, Edwin H. Wagner, vice-president of the Institute, assumed the chair.

Mr. Wagner introduced Andrew Stewart, who read a paper entitled, "A history of the relations between the accounting profession and regulatory bodies in the United States." \*

The meeting recessed at 3:40 P. M.

FRIDAY, OCTOBER 22, 1937

The meeting reconvened at 9:45 A. M., President Montgomery in the chair.

The secretary read his report.† It was moved and seconded that the report be received. The motion was carried.

Arthur W. Teele, treasurer, read the report † of the auditors. The motion was made and seconded that the report be received, and a vote of thanks be extended to the auditors, Fred L. Main and R. G. Rankin. The motion was carried.

William C. Heaton read the report † of the council, which among other things referred to the meeting a recommendation for amendment of the by-laws, of which due notice had been given, to provide that members of the committee on professional ethics be not permitted to vote as members of the trial board. On motion duly seconded, the report of the council was accepted and all acts of the council during the year were approved.

The secretary presented the report † of the nominating commit-

\* See Proceedings of the Fiftieth Anniversary.

† Reports of officers, council, board of examiners, committees and auditors will be found in appendix A of these proceedings.

*Annual Meeting, 1937*

tee, proposing Clem W. Collins for president. It was moved that the nominations be closed and that the secretary cast one ballot for the election of Mr. Collins as president. The motion was duly seconded and carried.

At the request of Colonel Montgomery, President Collins took the chair, and expressed his thanks for the honor conferred upon him.

The secretary presented the following names offered by the nominating committee for officers, auditors and members of council:

**VICE-PRESIDENTS:**

William C. Heaton, New Jersey  
Anson Herrick, California

**TREASURER:**

Arthur W. Teele, New York

**AUDITORS:**

Fred L. Main, New York  
J. S. Seidman, New York

**MEMBERS OF COUNCIL:**

For a term of five years:

Marvin O. Carter, Tennessee  
Charles F. Coates, Connecticut  
Charles C. Croggon, Maryland  
George P. Ellis, Illinois  
Ralph B. Mayo, Colorado  
George S. Olive, Indiana  
Earl A. Waldo, Minnesota

For a term of three years (to fill vacancy):

Miller Bailey, Missouri

For a term of three years (to fill vacancy):

Thomas H. Evans, Michigan

For a term of one year (to fill vacancy):

George Cochrane, New York

A motion was made and seconded that the nominations be closed and that the secretary cast one ballot for the candidates named. The motion was carried.

The chairman announced that the next order of business was election of five members of the committee on nominations for the current year. The following were named:

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T. Coleman Andrews, Virginia  
Stanley G. H. Fitch, Massachusetts  
J. William Hope, Connecticut  
William D. Morrison, Colorado  
Edward B. Wilcox, Illinois

It was moved that the nominations be closed and that the secretary cast one ballot for the election of those named. The motion was seconded and carried.

The chairman announced that the next matter of business was selection of a meeting place for 1938. The secretary read invitations that had been received. It was moved and seconded that the 1938 meeting be held at Cincinnati, Ohio. The motion was carried.

The California State Society of Certified Public Accountants extended an invitation to the Institute to hold its 1939 meeting in California.

An invitation was extended by C. H. Goodrich to hold the 1939 meeting in Florida.

Harry M. Jay extended an invitation to the Institute, to hold its 1940 meeting at Memphis, Tennessee.

The secretary read the report of the board of trustees of the American Institute Benevolent Fund, Inc. A motion was made and seconded that the report be received. The motion was carried.

On motion duly made and seconded, a rising vote of thanks was extended to Mr. Glover, chairman of the executive committee on fiftieth anniversary celebration, and all those who assisted in planning the meeting. Mr. Glover responded on behalf of his committee and others who had aided it.

The meeting adjourned sine die at 10:45 A. M.

ENTERTAINMENT

A tea was held Sunday afternoon, October 17, 1937, at the Waldorf-Astoria, for foreign guests and members from out of town, who had arrived early for the annual meeting.

Late Monday afternoon, members of the Institute and their guests were entertained at a reception and cocktail party by the New York State Society of Certified Public Accountants in the grand ballroom of the Waldorf-Astoria.

Tuesday, the ladies were conducted on a tour of John Wanamaker's store. A fashion show, at which door prizes were awarded,

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was arranged for their benefit, and they were entertained at a luncheon in the store restaurant.

In the afternoon, they made a specially arranged tour of the "Queen Mary."

The New York Board of Certified Public Account Examiners acted as host to members of state accounting boards and members of the Institute's board of examiners at a luncheon Tuesday noon.

In the evening, about 1,200 members and guests attended a dinner dance in the grand ballroom of the Waldorf-Astoria. There was a program of entertainment, consisting chiefly of acts brought in from leading night clubs in and about New York.

Wednesday, October 20th, was given over to golf at the Baltusrol Golf Club, Short Hills, New Jersey.

The Missouri golf trophy was won by the following team, representing the New York State Society of Certified Public Accountants: Percival F. Brundage, James J. Hastings, F. H. Hurdman, Andrew Stewart.

The winning score was 365 strokes. Massachusetts was second with 370 strokes and Pennsylvania next with a total of 404 strokes.

Other prize winners were as follows:

Low gross—J. G. Mundie, James J. Hastings and Andrew Stewart, all 88. Upon matching coins, Mr. Mundie won first prize, Mr. Hastings second, and Mr. Stewart third.

Low net—Walter A. Cooper, 76; Harold S. Treworgy and C. O. Wellington, both 77. Upon matching coins, Mr. Treworgy won second prize and Mr. Wellington third prize.

Match play against par—C. A. Bennett and R. D. Seamans, both two down; Percival F. Brundage, three down; Karl W. Baker and D. B. Galloway, both four down.

Lowest score, 4 par-3 holes—T. W. Brown, 13 strokes.

Lowest score, 5th and 17th holes—J. H. Haire, 10 strokes.

Other prizes were given for highest score on the 4th hole, on the 4 par-3 holes, on the 5th and 17th holes, on the 18th hole, highest score for any hole, and the highest gross score for the day. Prizes were awarded to the following (listed in alphabetical order): J. N. Aitken, Jr., T. H. Clarke, L. W. Rogers, W. W. Rostet, T. A. Williams and A. A. Wegmann.

Those in attendance at the Baltusrol Golf Club were entertained, after they had turned in their scores, by the New Jersey Society of Certified Public Accountants.

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Wednesday also saw the culmination of the tournament for possession of the Missouri tennis trophy. The New York State Society of Certified Public Accountants' team defeated the team representing the Pennsylvania Institute of Certified Public Accountants in the finals at the Academy Indoor Courts at Hempstead, Long Island. On the preceding Sunday, the New York team had defeated the New Jersey team on the courts of the West Side Tennis Club, at Forest Hills, Long Island. The summaries are as follows:

Semi-finals—New York 3, New Jersey 0

Armand L. Bruneau, of New York, defeated Ralph S. Johns, of New Jersey, 6-2, 3-6, 6-2

Frederick M. Bruell, of New York, defeated Arthur Redmond, of New Jersey, 6-1, 6-4

Sidney B. Kahn and Bruell, of New York, defeated Johns and Redmond, of New Jersey, 6-2, 6-4

Finals—New York 3, Pennsylvania 0

Bruneau, of New York, defeated Morris Liebman, of Pennsylvania, 8-6, 6-3

Bruell, of New York, defeated G. Allston Jenkins, of Pennsylvania, 6-4, 2-6, 6-2

Kahn and Bruell, of New York, defeated C. Whitford McDowell and Jenkins, of Pennsylvania, 6-4, 6-2

Many spent the morning on a sight-seeing tour of New York, by bus. In the afternoon, a large group was conducted on a tour of Rockefeller Center and the National Broadcasting Company studios. Others participated in an impromptu bridge tournament at the hotel.

In the evening, a group of eighty-eight attended a special lecture at the Hayden Planetarium, given by Mr. Leo Mattersdorf, a member of the Institute, with the assistance of a trained instrument operator.

Guests of the Institute from other lands and presidents of state societies and their wives were entertained at luncheon by Colonel and Mrs. Montgomery, at their home in Greenwich, Connecticut.

Many ladies and a few men made a trip by bus, on Thursday, to West Point, including luncheon at Bear Mountain Inn. Others made a "behind the scenes" tour of the Waldorf-Astoria, or went in small groups to museums, matinees and local points of interest.

The annual banquet was held at 8:00 P. M., Thursday, October 21st, in the grand ballroom of the Waldorf-Astoria. Clem W. Col-

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lins, president nominate, presided as toastmaster. The principal speaker, Charles R. Gay, president of the New York Stock Exchange, was introduced by George O. May, of New York. Mr. Gay's address on the subject, "Security markets and business progress," was broadcast from station WMCA.

Colonel Montgomery, retiring president, expressed his wishes for continued progress of the Institute, and asked that the new administration be given full support.

H. L. H. Hill, senior past president of the Institute of Chartered Accountants in England and Wales, expressed on behalf of the foreign guests, gratification at the hospitality shown by members of the Institute.

At 11 o'clock, the ballroom floor was cleared for dancing, which lasted until 3:00 A. M.

A tea was held at Columbia University, Friday afternoon, where a special exhibition of selected books and manuscripts from the Montgomery Library of Accountancy had been arranged.

During the celebration many enjoyed radio broadcasts, airplane flights over New York and visits to the New York Stock Exchange.



# COUNCIL

REGULAR MEETING, MONDAY, OCTOBER 18, 1937

The regular meeting of council of the American Institute of Accountants was called to order at 9:30 A.M. in Le Perroquet Suite, at the Waldorf-Astoria, New York.

The following were present:

Robert H. Montgomery, <i>president</i> , in the chair	
Charles F. Rittenhouse, <i>vice-president</i>	
Edwin H. Wagner, <i>vice-president</i>	
Arthur W. Teele, <i>treasurer</i>	
Frederick B. Andrews	Wayne Kendrick
Lewis Ashman	Paul K. Knight
M. H. Barnes	James P. McGregor
R. O. Berger	Norman L. McLaren
Arthur H. Carter	John K. Mathieson
Will-A. Clader	Walter Mucklow
Charles F. Coates	I. Graham Pattinson
Charles B. Couchman	Maurice E. Peloubet
J. Chester Crandell	T. Edward Ross
W. Sanders Davies	A. F. Sanderbeck
Stanley G. H. Fitch	Hugh A. Sinclair
John F. Forbes	Archie M. Smith
P. W. R. Glover	William J. Taylor
William C. Heaton	George M. Thompson
Frederick H. Hurdman	W. R. Tolleth
J. E. Hutchinson, Jr.	C. Oliver Wellington
Lincoln G. Kelly	William H. West
T. Dwight Williams	
John L. Carey, <i>secretary</i>	

Clem W. Collins was present by invitation.

The following chairmen of committees who were present were given the privilege of the floor:

George Cochrane—committee on by-laws  
Roy B. Kester—committee on education  
Victor H. Stempf—committee on Federal taxation  
Charles H. Towns—committee on state legislation  
Theophilus Schuyler—special committee on bankruptcy  
John T. Madden—special committee on coöperation with bar association  
William R. Donaldson—special committee on coöperation with credit men

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George P. Ellis—special committee on governmental accounting  
Ralph S. Johns—special committee on natural business year  
Joel M. Bowlby—special committee on public-utility accounting

Minutes of the meeting of April 12, 1937, were approved as distributed in mimeographed form.

Records of the following mail ballots were approved:

Special ballot, dated April 12, 1937  
No. 56, dated May 14, 1937  
No. 57, dated June 15, 1937  
No. 58, dated July 15, 1937  
No. 59, dated September 15, 1937

On motion, duly seconded, the report \* of the treasurer was received.

On motion, duly seconded, the report of the secretary,\* which had been printed and distributed to the council prior to the meeting, was referred to the annual meeting of the Institute.

The report \* of the board of examiners, which had been printed and distributed to the council in advance, was received, on motion duly seconded.

The secretary read the report \* of the executive committee, which on motion, duly seconded, was received.

After discussion of the committee's recommendation that council adopt a resolution stating the Institute's policy on accountancy education, the matter was referred to the meeting of council to be held later in the week with the request that in the meantime the committee on education be asked to give further thought to the phraseology of the resolution.

Consideration of the report of the committee on education was also deferred until the coming meeting of council.

On motion duly seconded, the council approved all acts of the executive committee during the past fiscal year.

The president announced that the reports of most of the committees had been printed and submitted to the council prior to the meeting and, therefore, it would be unnecessary to read them all. However, he called the list of committees, and invited comments on the reports as submitted.

\* Reports of officers, council, board of examiners, committees and auditors will be found in Appendix A of these proceedings.

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The report \* of the committee on nominations was referred to the annual meeting.

A supplementary report \* of the committee on nominations was read and on motion, duly seconded, was received after discussion.

Council received the report \* of the committee on professional ethics, and gave consideration to a recommendation of the committee that respondents to complaints before the committee, if victims of innocent mistakes, be advised of the error so that a repetition of it might be avoided. The council authorized the committee on professional ethics to seek the advice of the committee on accounting procedure and the special committee on coöperation with Securities and Exchange Commission in dealing with any such cases.

A second recommendation of the committee on professional ethics that summaries of its findings be published for the information of the membership was referred to counsel, with the request that he offer his opinion at the meeting of council to be held later in the week.

The report \* of the committee on by-laws containing a recommendation for amendment was referred to the annual meeting of the Institute.

A special report of the committee on Federal taxation recommending changes in the Federal revenue act was received.

A supplementary report of the committee on publication was read and on motion, duly seconded, was received with an expression of thanks by the council for the constructive work done by the committee on publication during the past fiscal year.

A revised report \* of the committee on terminology was read.

A question was raised with reference to the report and the chairman asked that Eric L. Kohler, chairman of the committee on terminology, be brought to the room, if he could be found.

It was later reported that Mr. Kohler could not be found, and the council proceeded to consideration of the report.

After lengthy discussion it was resolved on motion, duly seconded, that a special committee be appointed to consider suggestions regarding future procedure of the committee on terminology

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\* Reports of officers, council, board of examiners, committees and auditors will be found in Appendix A of these proceedings.

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and report back at the meeting of council to be held later in the week. The chairman asked the members of the council to name such a committee and the following were named: Walter Mucklow, Eric L. Kohler, C. Oliver Wellington, Frederick H. Hurdman, F. B. Andrews, John F. Forbes and I. Graham Pattinson. Mr. Mucklow was named temporary chairman in the absence of Mr. Kohler.

The report \* of the special committee on coöperation with bankers was received.

A suggestion of the special committee on coöperation with bankers that leaflets be published by the Institute and distributed to bankers, each leaflet briefly describing a single phase of accountancy, was referred to the new executive committee.

The report \* of the special committee on coöperation with Securities and Exchange Commission, recommending that the council go on record as of the opinion that no accountant should have a substantial interest in the securities of a client regardless of whether or not such an interest might influence his judgment, on motion, duly seconded, was received and the recommendation was adopted.

Ralph S. Johns, chairman of the special committee on natural business year, in submitting the report \* of his committee, which had been printed and distributed to the council prior to the meeting, announced that the natural business year would be one of the topics of discussion at the meeting of the Advisory Council of State Society Presidents to be held in the afternoon.

The report \* of the committee on budget and finance was received. The recommendations which it contained were approved, and the budgets proposed were adopted on motion duly seconded.

The report \* of the special committee on commercial arbitration was read and on motion, duly seconded, was received.

The report \* of the special committee on inventories was read and on motion, duly seconded, was received.

A recommendation that the special committee be empowered to issue a questionnaire in a form to determine various accounting practices with respect to inventories was referred to the new executive committee with power.

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\* Reports of officers, council, board of examiners, committees and auditors will be found in Appendix A of these proceedings.

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John T. Madden, chairman of the special committee on coöperation with bar association, reported orally on the activities of his committee. On motion, duly seconded, the council received the report and authorized the Institute's special committee on coöperation with the bar to encourage formation of local committees in each state to work with local bar associations.

William R. Donaldson, chairman of the special committee on coöperation with credit men, rendered a brief oral report of progress.

P. W. R. Glover, chairman of the fiftieth anniversary celebration, rendered a brief oral report of progress.

Reports \* of the following committees which had been printed and distributed to the council in advance of the meeting were received:

- Committee on publication
- Committee on state legislation
- Special committee on bankruptcy
- Special committee on coöperation with trade associations
- Special committee on development of the profession
- Special committee on Federal corporation law
- Special committee on governmental accounting
- Special committee on natural business year
- Special committee on public-utility accounting
- Special committee on savings-and-loan accounts
- Special committee on social-security act
- Special committee on state corporation laws
- Special committee on technical information

The chairman announced that no reports had been received from the following committees:

- Committee on arbitration
- Committee on accounting procedure
- Committee on credentials
- Committee on meetings
- Special committee on administration of endowment
- Special committee on coöperation with investment bankers
- Special committee on coöperation with state securities commissioners
- Special committee on coöperation with stock exchanges
- Special committee on coöperation with university instructors
- Special committee on Federal reorganization
- Special committee on stock-brokerage accounting

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\* Reports of officers, council, board of examiners, committees and auditors will be found in Appendix A of these proceedings.

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The next order of business was the election of two members of the committee on nominations. The names of Charles B. Couchman, New York, and Lincoln G. Kelly, Utah, were placed in nomination. The nominations were seconded, and it was moved that the secretary be instructed to cast one ballot for the election of the nominees.

The motion was seconded and carried, and the chairman announced the election of Messrs. Couchman and Kelly as members of the committee on nominations.

A communication was received from Richard S. Wyler submitting his resignation as a member of the council.

On motion duly seconded the resignation was accepted with regret.

The council then considered a communication from the Missouri Society of Certified Public Accountants, indicating that the society favored the election of Miller Bailey, of Kansas City, to succeed Mr. Wyler as a member of the council, provided that the proper authorities of the Institute believed Missouri entitled to the place.

It was announced that this matter had already been referred to the committee on nominations and the council took no action on the matter.

The secretary presented an application for reinstatement as a member of the Institute submitted by A. G. Bass, of Baltimore. On motion, duly seconded, the application was accepted, and Mr. Bass was reinstated.

The chairman appointed W. C. Heaton, Paul K. Knight and W. R. Tolleth as a special committee of the council to prepare a report of the council for presentation at the annual meeting.

The chairman announced that out of the total membership of council of 44, 39 members were present at this meeting.

The meeting adjourned at 11:40 A.M.

## COUNCIL

### REGULAR MEETING, THURSDAY, OCTOBER 21, 1937

In accordance with the provision of article XIII, section 5, of the by-laws, a regular meeting of the council of the American Institute of Accountants was called to order at the Waldorf-Astoria, New York, at 9 A.M., Thursday, October 21, 1937.

The following were present:

Robert H. Montgomery, *president*, in the chair  
John L. Carey, *secretary*

In the absence of a quorum the meeting was adjourned to reconvene at 2 P. M., Friday, October 22, 1937.

### MEETING OF FRIDAY, OCTOBER 22, 1937

The council of the American Institute of Accountants reconvened in Le Perroquet Suite at the Waldorf-Astoria, New York, at 2:05 P. M., Friday, October 22, 1937.

The following were present:

Clem W. Collins, *president*, in the chair  
William C. Heaton, *vice-president*  
Anson Herrick, *vice-president*  
Arthur W. Teele, *treasurer*

Frederick B. Andrews	Paul K. Knight
Lewis Ashman	Norman L. McLaren
Miller Bailey	Ralph B. Mayo
M. H. Barnes	Robert H. Montgomery
Arthur H. Carter	Walter Mucklow
Marvin O. Carter	John B. Niven
Will-A. Clader	George S. Olive
Charles F. Coates	I. Graham Pattinson
George Cochrane	Maurice E. Peloubet
J. Chester Crandell	T. Edward Ross
W. Sanders Davies	A. F. Sanderbeck
George P. Ellis	Archie M. Smith
Thomas H. Evans	William J. Taylor
John F. Forbes	W. R. Tolleth
P. W. R. Glover	Earl A. Waldo
Frederick H. Hurdman	C. Oliver Wellington
J. E. Hutchinson, Jr.	William H. West
Lincoln G. Kelly	T. Dwight Williams

John L. Carey, *secretary*

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On motion, duly seconded, John L. Carey was elected secretary of the American Institute of Accountants for the fiscal year 1937-1938 at the salary provided in the budget.

On motion, duly seconded, the following were elected members of the executive committee for the current fiscal year:

Lewis Ashman, Illinois  
Charles F. Coates, Connecticut  
P. W. R. Glover, New York  
Frederick H. Hurdman, New York  
Paul K. Knight, New York  
Robert H. Montgomery, New York  
C. Oliver Wellington, New York

On motion, duly seconded, the following committee on professional ethics was elected for the current fiscal year:

I. Graham Pattinson, New York, *chairman*  
George Cochrane, New York  
C. C. Croggon, Maryland  
Wayne Kendrick, District of Columbia  
Walter Mucklow, Florida

On motion, duly seconded, the following were elected to the board of examiners for a term of three years:

Edward A. Kracke, New York  
Fred L. Main, New York  
Henry E. Mendes, New York

The chairman suggested that matters which had come before the council for consideration might appropriately be the subject of resolutions through which the public might be informed of the opinion of the council on these questions. It was moved that a committee on resolutions be appointed. The motion was seconded and carried. The president appointed the following committee:

Frederick H. Hurdman, *chairman*  
Norman L. McLaren  
Maurice E. Peloubet

The next order of business was a resolution proposed by the executive committee for adoption by the council, with reference to the report of the committee on education. The resolution was restated by the secretary.

It was moved that the resolution be adopted. The motion was



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seconded. Mr. Wellington moved as an amendment a change in phraseology of the resolution.

Mr. Davies moved as an amendment to the amendment a further change in phraseology as suggested by Roy B. Kester, chairman of the committee on education. The amendment to the amendment was seconded.

After discussion, all pending motions were withdrawn and Messrs. Wellington and Kester redrafted the resolution in terms acceptable to both.

On motion, duly seconded, the resolution as amended was adopted, Messrs. Ashman, Bailey, Glover and McLaren voting in the negative.

The text of the resolution follows:

WHEREAS, After considering the 1937 report of its committee on education it seems desirable that the American Institute of Accountants record its policy respecting preliminary education for the professional practice of accounting, be it

RESOLVED, That the council of the American Institute of Accountants favors the highest practical standards for preliminary education, similar to those generally in effect in other professions such as law or medicine; and be it further

RESOLVED, That the most desirable standards are the completion of a full course in a college of liberal arts plus graduate work in courses designed to train students for public accounting practice; and be it further

RESOLVED, That the council of the American Institute of Accountants regards with favor the establishment of collegiate courses designed to train students for public accounting practice and approves in principle the suggestions of the committee on education as to cultural and professional subjects to be covered in such courses; and be it further

RESOLVED, That the committee on education is hereby instructed to develop in cooperation with educational bodies minimum standards of curricula, finances, library, faculty and equipment, by means of which said council may judge whether or not given courses in a given educational institution meet with its approval; and be it further

RESOLVED, That said council is strongly opposed to any rigid educational requirements that may prevent a capable and experienced public accountant, otherwise qualified, from becoming a certified public accountant, and in the opinion of said council the certified-public-accountant certificate should be available to candidates lacking formal education who meet high standards of apprenticeship training; and be it further

RESOLVED, That said council favors gradual requirement of additional experience in the cases of applicants for the certified-public-accountant certificate who have not concluded satisfactory courses in accountancy of collegiate grade.

The council received the following report from a special committee appointed to consider the future procedure of the committee on terminology:

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TO THE PRESIDENT AND MEMBERS OF THE COUNCIL, AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: Your special committee appointed on the 18th instant to formulate the suggestions then discussed regarding the work of the committee on terminology, reports as follows:

1. That sufficient progress has now been made to warrant an attempt to secure for the definitions which have been prepared, an approval sufficiently broad and authoritative to enable their publication by the Institute.
2. That during the coming year the committee seek, by mail ballot, periodic approval and comment by the council with respect to groups of words and terms, each group so transmitted to be as small in number as may be possible.
3. That when any definition has been approved by three-fourths of the members of the council it shall be deemed to have been officially adopted by the Institute and may then be accepted by the editor of *The Journal of Accountancy* for publication.
4. That an appropriation of \$1,000 be made available for the expenses of the committee during the coming year, disbursements to be made upon the discretion and direction of the chairman of the Committee.

Respectfully submitted,

E. L. KOHLER, *Chairman.*

October 21st, 1937

It was moved that the report be adopted. The motion was seconded. It was moved as an amendment that since the budget already adopted showed only \$665 of estimated income for the current fiscal year remaining unappropriated for other purposes, the appropriation of \$1,000 suggested in the report for purposes of the committee on terminology be reduced to \$665.

The amendment was seconded, was put to a vote, and was carried.

The original motion, as amended, to adopt the report, with reduction of the appropriation from \$1,000 to \$665, was then put to a vote and was carried.

On motion, duly seconded, the budget of the American Institute of Accountants for the fiscal year, 1937-1938, was reconsidered. It was moved that the sum of \$665 be appropriated for the purposes of the committee on terminology, and that the appropriation be included in the budget.

The motion was seconded and carried.

The chairman requested a report from counsel with respect to a recommendation of the committee on professional ethics that summaries of the committee's findings be published for the information of the membership, without mentioning names. Spencer Gordon, of counsel for the Institute, expressed the opinion that with the exercise of due care there should be no objection to

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publication of opinions of the Institute's committee on professional ethics on questions which might be put before it.

It was moved that the committee on professional ethics be authorized to publish, subject to the approval of the executive committee, opinions on questions submitted to it, which in its judgment would be of value to the membership.

The motion was put to a vote and was carried.

The resolutions committee was then asked to report. Its chairman announced that the committee would submit five resolutions for consideration.

The first was submitted, as follows:

1. **RESOLVED**, That with a view to relieving the burden on taxpayers and promoting honesty and efficiency in government administration, the council of the American Institute of Accountants recommends adoption by municipal and state governments of the accounting principles laid down by the National Committee on Municipal Accounting, and be it

**FURTHER RESOLVED**, That the principle of independent audit should be applied as widely to the accounts of government units as is the practice in commercial organizations.

On motion, duly seconded, the resolution was adopted.

The second resolution was presented as follows, after amendments made at the suggestion of members of council:

2. **RESOLVED**, That the council of the American Institute of Accountants is in favor of Federal legislation requiring the publication of financial statements, audited by certified public accountants, of trade associations, labor organizations and similar associations the activities of which affect interstate commerce.

On motion, duly seconded, the resolution was adopted.

The third resolution was presented as follows:

3. **RESOLVED**, That in the interest of economy and efficiency in management, and prompt and accurate reports to stockholders the council of the American Institute of Accountants recommends general adoption of the principle of the natural business year, under which each business unit would end its accounting period at a date coincident with the close of the normal cycle of operations in that particular business.

On motion, duly seconded, the resolution was adopted.

The fourth resolution was presented as follows:

4. **RESOLVED**, That the council of the American Institute of Accountants recommends in the public interest the appointment of a non-partisan commission, selected from appropriate business and professional groups, to conduct an impartial study of Federal tax laws with a view to their simplification and more equitable application in order to remove present inequities, the principal of which are the present surtax on undistributed profits and the tax on capital gains.

On motion, duly seconded, the resolution was adopted.

The fifth resolution was presented as follows:

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5. RESOLVED, That the council of the American Institute of Accountants deploras the present tendency to fill responsible governmental positions requiring technical qualifications from the ranks of individuals not subject to civil-service regulations.

It was moved that the resolution be adopted and the motion was seconded.

After discussion it was moved that the resolution be tabled. The motion was seconded and carried.

The secretary presented a communication from Durand W. Springer recommending continuation of the Washington office of the Institute for at least one more year.

Messrs. Montgomery and Heaton stated reasons for their belief that continuation of the office would be impracticable. On motion, duly seconded, it was resolved that the Washington office be closed on November 30, 1937. The motion was seconded and carried.

The treasurer requested the council to appoint an assistant treasurer to serve in the absence or disability of the treasurer.

On motion, duly seconded, the following resolution was adopted:

RESOLVED, That the position of assistant treasurer hereby is created, the incumbent to act under the direction of the treasurer, and Harold B. Hart is hereby appointed assistant treasurer to serve until the first meeting of the council after the next annual meeting of the Institute, and be it

FURTHER RESOLVED, That the treasurer and assistant treasurer, or either of them, is authorized to sign checks in the name of the American Institute of Accountants in respect to funds kept in any bank.

It was moved that the question of bonding the treasurer and assistant treasurer be referred to the executive committee with power.

The meeting adjourned sine die at 3:50 P.M.

# AMERICAN INSTITUTE OF ACCOUNTANTS FOUNDATION

MEETING OF OCTOBER 22, 1937

The annual meeting of the American Institute of Accountants Foundation was held at 3:50 P.M., October 22, 1937, at the Waldorf-Astoria, New York.

Robert H. Montgomery, *president*, occupied the chair. Others present were as follows:

Arthur W. Teele, *treasurer*

Frederick B. Andrews	Lincoln G. Kelly
Lewis Ashman	Paul K. Knight
Miller Bailey	Norman L. McLaren
M. H. Barnes	Ralph B. Mayo
Arthur H. Carter	Robert H. Montgomery
Marvin O. Carter	Walter Mucklow
Will-A. Clader	John B. Niven
Charles F. Coates	George S. Olive
George Cochrane	I. Graham Pattinson
Clem W. Collins	Maurice E. Peloubet
J. Chester Crandell	T. Edward Ross
W. Sanders Davies	A. F. Sanderbeck
George P. Ellis	Archie M. Smith
Thomas H. Evans	William J. Taylor
John F. Forbes	W. R. Tolleth
P. W. R. Glover	Earl A. Waldo
William C. Heaton	C. Oliver Wellington
Anson Herrick	William H. West
Frederick H. Hurdman	T. Dwight Williams
J. E. Hutchinson, Jr.	

John L. Carey, *secretary*

Minutes of the meeting of October 22, 1936, as printed in the 1936 *Yearbook*, were approved.

On motion duly seconded, the report \* of the auditors was received.

On motion duly seconded, the report \* of the committee on budget and finance was adopted.

The report \* of the board of trustees was received.

\* Annual accounts and reports of the board of trustees and committees will be found in Appendix A of these proceedings.

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The following officers were unanimously elected for the current fiscal year:

Clem W. Collins, Colorado, *president*  
William C. Heaton, New York, *vice-president*  
Arthur W. Teele, New York, *treasurer*  
Harold B. Hart, New York, *assistant treasurer*  
John L. Carey, New York, *secretary*

The following were unanimously elected members of the board of trustees for the current year:

Lewis Ashman, Illinois  
Frederick H. Hurdman, New York  
Robert H. Montgomery, New York  
C. Oliver Wellington, New York

The following were unanimously elected auditors for the ensuing year:

J. S. Seidman, New York  
Fred L. Main, New York

The meeting adjourned at 5:50 P.M.

# AMERICAN INSTITUTE OF ACCOUNTANTS FOUNDATION

## BOARD OF TRUSTEES

MINUTES OF MEETING, OCTOBER 18, 1937

A duly called meeting of the board of trustees of the American Institute of Accountants Foundation was held at 11:45 A.M., Monday, October 18, 1937, at the Waldorf-Astoria, New York.

Present:

Robert H. Montgomery, president, in the chair  
Edwin H. Wagner, vice-president  
Arthur W. Teele, treasurer  
P. W. R. Glover  
J. K. Mathieson  
I. G. Pattinson  
C. O. Wellington  
John L. Carey, secretary

Minutes of the meeting of April 12, 1937, were approved.

The report\* of the board of trustees, consisting chiefly of changes in the securities held by the Foundation, was approved for presentation to the Foundation at its meeting on October 22, 1937.

On motion duly seconded, it was resolved that in the discretion of the treasurer, the investment in any one security might be increased to \$10,000.

Payment of the following accounts was approved:

Transfer of 1936-37 income to endowment, fund—library . . . . .	\$3,200.00
Custodian fees 1937 . . . . .	67.59
Postage and printing notices of meeting . . .	2.66
	<hr/>
	<u>\$3,270.25</u>

It was suggested that the report of the board of trustees of the Benevolent Fund be submitted to the membership of the American Institute of Accountants at the annual meeting for information.

The meeting adjourned.

\*The report of the board of trustees will be found in Appendix A of these proceedings.

# AMERICAN INSTITUTE BENEVOLENT FUND, INC.

MEETING OF OCTOBER 22, 1937

The annual meeting of the American Institute Benevolent Fund, Inc., was called to order at 3:55 P.M. John B. Niven, *president*, occupied the chair, and others present were as follows:

Arthur W. Teele, *treasurer*

Frederick B. Andrews	Lincoln G. Kelly
Lewis Ashman	Paul K. Knight
Miller Bailey	Norman L. McLaren
M. H. Barnes	Ralph B. Mayo
Arthur H. Carter	Robert H. Montgomery
Marvin O. Carter	Walter Mucklow
Will-A. Clader	John B. Niven
Charles F. Coates	George S. Olive
George Cochrane	I. Graham Pattinson
Clem W. Collins	Maurice E. Peloubet
J. Chester Crandell	T. Edward Ross
W. Sanders Davies	A. F. Sanderbeck
George P. Ellis	Archie M. Smith
Thomas H. Evans	William J. Taylor
John F. Forbes	W. R. Tolleth
P. W. R. Glover	Earl A. Waldo
Frederick H. Hurdman	C. Oliver Wellington
William C. Heaton	William H. West
Anson Herrick	T. Dwight Williams
J. E. Hutchinson, Jr.	

John L. Carey, *secretary*

Minutes of the meeting of October 22, 1936, were approved.

The report \* of the board of trustees was received on motion, duly seconded.

The following were elected members of the board of trustees for the current year:

Charles B. Couchman, New York  
W. Sanders Davies, New York  
Frederick H. Hurdman, New York  
John B. Niven, New York

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\* Annual accounts and reports of the trustees will be found in Appendix A of these proceedings.



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I. Graham Pattinson, New York  
T. Edward Ross, New York  
Arthur W. Teele, New York

The following were elected auditors of the Fund for the ensuing year:

J. S. Seidman, New York  
Fred L. Main, New York

The meeting adjourned.

# AMERICAN INSTITUTE BENEVOLENT FUND, INC.

## BOARD OF TRUSTEES

MINUTES OF MEETING, OCTOBER 22, 1937

A meeting of the board of trustees of the American Institute Benevolent Fund, Inc., was held at 4 P.M., October 22, 1937, at the Waldorf-Astoria, New York.

John B. Niven, *president*, occupied the chair, and others present were as follows:

Charles B. Couchman  
W. Sanders Davies  
Frederick H. Hurdman  
I. Graham Pattinson  
T. Edward Ross  
Arthur W. Teele  
John L. Carey

Minutes of the meetings of October 20 and 22, 1936, were approved.

John B. Niven was unanimously elected president of the Fund for the current year.

The following additional officers were unanimously elected for the ensuing year:

Arthur W. Teele, *treasurer*  
Harold B. Hart, *assistant treasurer*  
John L. Carey, *secretary*

In view of the fact that the committee on relief did not function last year, but the president and board of trustees acted on requests for aid, it was decided that no committee on relief be elected to serve for the current year.

The board authorized the secretary to continue to make payments to Case No. 1, as in the past.

The following resolution was adopted:

RESOLVED, that Harold B. Hart is hereby appointed assistant treasurer to serve until the first meeting of the board of trustees after the next annual meeting of the Benevolent Fund, and further be it

RESOLVED, that the treasurer and assistant treasurer, or either of them, is authorized to sign checks in the name of the American Institute Benevolent Fund, Inc., in respect to funds kept in any bank.

The meeting adjourned.

# ADVISORY COUNCIL OF STATE SOCIETY PRESIDENTS

MEETING OF OCTOBER 18, 1937

*First Session*

A duly called meeting of the Advisory Council of State Society Presidents was held in conjunction with the American Institute of Accountants annual meeting at the Waldorf-Astoria, New York, Monday, October 18, 1937.

The meeting was called to order by William L. Clark, Oklahoma, chairman.

The following were present:

H. T. Cuthbert, Arizona  
A. V. McDuffie, Arkansas  
Willis C. Graves, California  
Arthur L. Baldwin, Colorado  
J. William Hope, Connecticut  
Harold S. Roberts, District of Columbia  
P. W. Fisher, Florida  
Sydney T. Lee, Georgia  
Hiram T. Scovill, Illinois  
William M. Madden, Indiana  
Francis A. Wright, Kansas  
Kenneth White, Kentucky  
Frank Youngman, Louisiana  
Harold N. House, Maryland  
Arthur W. Yardley, Massachusetts  
Cletus M. Laux, Michigan  
George C. Ludolph, Minnesota  
Parry J. Barnes, Missouri  
Roscoe Thomas, Montana  
John A. Conlin, New Jersey  
Morris C. Troper, New York  
Homer L. Dalton, Ohio  
Ralph B. Stratford, Oregon  
J. Carle Parry, Pennsylvania  
William A. Waymouth, Puerto Rico  
L. A. Searson, South Carolina  
John H. Rawlings, Tennessee  
T. W. Mohle, Texas  
Lincoln G. Kelly, Utah

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C. S. Springer, Vermont  
Robert L. Persinger, Virginia  
James M. McConahey, Washington  
Louis F. Tanner, West Virginia  
Carl E. Dietze, Wisconsin

The chairman requested Robert H. Montgomery, president of the American Institute of Accountants, to address the meeting, and Colonel Montgomery spoke briefly on the advantages of one national organization, the close coöperation between it and the state societies, and the opportunity for rapid progress on the part of the accountancy profession which had presented itself.

Carl E. Dietze, secretary, read the minutes of the meetings of October 19 and October 20, 1936. With minor corrections, the minutes were approved.

The chairman introduced John T. Madden, the chairman of the Institute's special committee on coöperation with bar association, who spoke on the relations between accountants and lawyers. Discussion from the floor followed, in which Parry Barnes, Missouri; Hugh L. Dickerson, Virginia; D. W. Springer, Michigan; and John A. Conlin, New Jersey, participated.

At the request of the chairman, John L. Carey, secretary of the American Institute, introduced Frank A. Gale, who had recently been employed as assistant secretary of the Institute after considerable experience in newspaper, association and public-relations work. Mr. Gale spoke briefly on public-relations programs for state societies.

The chairman next introduced Morris C. Troper, president of the New York State Society, and Willis C. Graves, president of the California State Society, who spoke on programs of activities for state societies.

Ralph S. Johns, chairman of the Institute's special committee on natural business year, was next introduced. He discussed the work of the Natural Business Year Council.

The chairman announced that the next order of business would be the election of a chairman and a secretary of the Advisory Council.

It was moved that a committee be appointed to offer nominations for these offices. The chairman appointed Messrs. Conlin, New Jersey; Madden, Indiana; and Rodgers, Texas. After deliberation the committee placed in nomination the names of

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Morris C. Troper, of New York, as chairman, and Willis C. Graves, of California, as secretary.

On motion duly seconded, the nominations were closed, and the secretary was instructed to cast a unanimous ballot for the nominees.

A motion was offered and seconded that the session adjourn to reconvene at luncheon Thursday noon, October 21st. The motion was seconded and carried.

On motion duly seconded a rising vote of thanks was given to the retiring chairman and secretary of the Advisory Council.

The meeting adjourned at 5:25 P.M.

*Second Session*

The Advisory Council reconvened at luncheon Thursday, October 21st, at the Accountants Club in the Waldorf-Astoria as guests of the chairman, Mr. Troper.

At the suggestion of the chairman, the session was devoted entirely to informal discussion of matters of interest to those present. Each member of the Advisory Council present was called upon by the chairman to make a statement of his opinions on any subject of general interest and to give his suggestions as to how the professional organizations might increase their usefulness.

No formal motions were adopted.

The following suggestions were brought forward during the session:

- That membership in a state society be prerequisite for membership in the Institute.
- That state societies inform the Institute of their public-relations activities.
- That information about accountancy legislation and proposed amendment of accountancy laws should be exchanged among the state societies.
- That presidents of state societies encourage their members to vote on important questions before the national organization.
- That members throughout the country take more active interest in the Institute's affairs.
- That further consideration be given to the desirability of changing the Institute's name to include the words "certified public accountants."
- That more frequent meetings of state society presidents be held at which they could exchange practical information which would help them to do more constructive work.
- That state society presidents lay down programs of activities.
- That state society presidents consider the professional opinions of their members.
- That a Washington office be retained and be widely advertised.
- That membership of the Institute be built up by solicitation and by reduction of dues.

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- That additional assistance be extended to states endeavoring to improve their accountancy laws.
- That the individual presidents send to the chairman of the Advisory Council copies of all communications which might be of interest to him.
- That all state societies advise the Institute of political activity or legislative activity of interest to the profession.
- That the Advisory Council foster regional meetings of accountants.
- That the Advisory Council confine its activities to procedural matters, matters of internal relationship, and matters of importance to the state and national organizations, rather than attempt to solve technical problems, which the Institute is better equipped to handle.
- That each state society establish a committee to write the history of the profession in that state (the committee to be composed of one representative for each five-year period of the society's existence), with the thought that the results might be turned over to the Institute and compiled in a history of the profession throughout the country.
- That closer relationships between the state and national organizations be encouraged.
- That the Advisory Council be composed of representatives of state societies other than presidents, if the societies so desire it.
- That a committee be appointed to prepare a transcript of remarks made at the Advisory Council meetings and present a summary to the members which perhaps might serve as a basis of a report to the Institute's council.
- That the state society presidents meet informally to discuss their problems in addition to the formal meetings of the Advisory Council.
- That the Advisory Council act as a clearing house for information and ideas and that the subject of listing certified public accountants in classified sections of telephone directories be actively considered.
- That meetings of the Advisory Council be held always on the Monday of the week in which meetings of the American Institute are arranged.
- That all state society bulletins be circulated among all other state societies.

At the conclusion of the session a committee was appointed to draft a report of the meetings of the Advisory Council and recommendations which might seem advisable as the result of the deliberations for submission to the members of the Advisory Council prior to the next meeting. Recommendations approved by the members of the Advisory Council were to be submitted to the Council of the American Institute.

The meeting adjourned at 2:25 P.M.

## MEETING OF ACCOUNTANCY EXAMINERS

A joint meeting of the Association of Certified Public Accountant Examiners and the Institute's board of examiners was called to order, at 2:15 P. M., October 19, 1937, at the Waldorf-Astoria, New York, N. Y., with Norman E. Webster, chairman of the New York State Board of Certified Public Accountant Examiners, presiding.

The meeting followed a luncheon at which the New York board was host to representatives of state accountancy boards and the board of examiners of the American Institute of Accountants.

Accountancy boards of the following states and territories were represented:

Arkansas	Mississippi
California	New Hampshire
Colorado	New Jersey
Connecticut	New York
District of Columbia	North Carolina
Florida	Ohio
Georgia	Oklahoma
Illinois	Pennsylvania
Indiana	Tennessee
Iowa	Texas
Kentucky	Vermont
Louisiana	Virginia
Maine	West Virginia
Maryland	
Massachusetts	Hawaii
Michigan	Puerto Rico

At the request of Mr. Webster, George E. Bennett, of the New York board, assumed the chair.

Maurice E. Peloubet, chairman of the Institute's board of examiners, presented the Elijah Watt Sells scholarship medal to T. P. Morgan, of California, first prize winner at the November, 1936, examination.

The names of the following prize winners, who were unable to attend the meeting, were announced:

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*November, 1936, examination*

Philip Field, California, second prize

*May, 1937, examination*

Max A. Saunders, Oregon, first prize

Albert J. Henke, Oregon, second prize

The chairman then called for informal discussion of subjects of interest to those present. The chairman suggested it might first be appropriate to consider the question of how the board of examiners of the American Institute of Accountants might best coöperate with other state boards. Beginning with this topic, the discussion included reference to the problem of obtaining uniform standards in examinations throughout the country, and problems of recognition of certificates among the several states. Among the points that received attention were: the method followed by the Institute in preparing examination questions; the advisability of inclusion of optional questions; the right of a state board coöperating with the Institute to add examinations in subjects not included in the Institute's examinations; the importance of high standards of grading and the value of the grading service offered by the Institute's examiners.

Variations in state laws governing recognition of certificates of other states and the effect on reciprocity or recognition of the New York requirement of college education as a prerequisite for the C. P. A. certificate, also received a good deal of attention.

The following participated in the discussion:

Durand W. Springer, Michigan  
William P. Cosgrove, Indiana  
John J. Barry, Massachusetts  
H. T. Bourgeois, Louisiana  
Norman E. Webster, New York  
Percival F. Brundage, New York  
Maurice E. Peloubet, New York  
Frederick B. Andrews, Illinois  
John F. Forbes, California  
Charles L. Hughes, New Jersey  
George H. Kingsley, New York  
Walter N. Dean, New York  
William F. Loflin, Georgia  
John Thomas Menefee, Tennessee  
Edw. S. Rittler, Louisiana  
William H. Goldberg, Colorado  
Edwin E. Leffler, New York



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At the request of the chairman, Mr. Leffler, president of the Association of Certified Public Accountant Examiners, assumed the chair so that members of the association might formally consider the following resolution:

The Association of Certified Public Accountant Examiners records itself as opposed to the recognition by any state board of a C. P. A. certificate issued by another state board based on a reopened waiver provision.

Waiver certificates issued when the first C. P. A. law was enacted in any governmental unit were justified by the precedents of earlier developed professions. While any legislature may have the legal authority through such a political gift as a reopened waiver certificate to lessen within the borders of its own state the professional value of the certificates earned by its own citizens, every state board should exercise its right and its responsibility to protect its certificate holders from such an invasion of professional standards.

On motion duly seconded, the resolution was adopted.

On motion duly seconded, a vote of thanks was extended to the New York State Board of Certified Public Accountant Examiners for the luncheon that had preceded the meeting.

The meeting adjourned at 4:40 P.M.

## **APPENDIX A**

**Reports of Officers, Auditors, Council, Board of  
Examiners, Committees, Board of  
Trustees of Foundation and of Benevolent Fund**

## Report of the President of the American Institute of Accountants

There is a war of ideas sweeping the world. Let us see whether or not any of these conflicting ideas concern us professionally. We are, and should be, in intimate companionship and friendship and confidence with our professional brethren and our clients, and by comparison of views, by new interpretations, we must face the responsibilities and problems of the immediate future. If we fail in this gathering to make at least one contribution to the solution of the abuses or wrongs or ignorance which make this world less livable than it should be, the lessons of fifty years will not have been learned.

As far as civilization itself is concerned, we seem to have made no advance in fifty years. During these years more men have killed more other men than at any time in the history of the world. It may be urged that men killing each other has little to do with our profession, but it has much to do. It was the World War which made business cost-conscious; it was war profits which made tax saving attractive.

Today we are in a hodgepodge of social-security plans and redistribution-of-wealth threats and domination-by-labor threats, all of which do, and will, have a direct influence on our professional work. I think it worth our while to explore our position, define our aims, and plan changes if we are not satisfied.

A wise general consolidates his forces, examines his position, looks for weak spots, and strengthens his defences before he attempts a major forward movement. This is particularly true when his advance has been rapid and his troops are untrained. In our profession our advance has been rapid and most of us have been only partly trained, yet today the public accountant is such a vital factor in the business, financial and social affairs of mankind that he cannot be disregarded any more than, in an important matter of health or law, the prudent person would neglect to call in a doctor or a lawyer.

Whether he likes it or not, the professional public accountant frequently is required to appraise the activities, the transactions of others and say what he thinks, let the chips fall where they may. It is not unreasonable that once in fifty years or so, the profession

should look at itself and attempt an appraisal. This is my job. I shall try to be as honest about ourselves as the public and our clients want us to be when we appraise our clients.

I shall try to be practical. I see no reason to apologize for the importance of educating the business public to pay big enough fees to professional accountants to enable us to remain as independent as we are today. We are charged with private as well as public duties. Officers and directors of corporations who announce that the public interests are paramount and that the interests of their stockholders must be subordinated should be thrown out. They are as dangerous to sound business practices as are the officers and directors who deny that business is charged with a public interest and who exploit their workers and the public. They are not prudent custodians of funds.

We are told that what we need is a new order that will lift the black shadow of insecurity from the homes of the land; an order that will assure opportunity to youth and comfort and dignity to old age; an order outlawing the brutalities of greed; an order that will give life, beauty, happiness, generosity; an order that will permit expression of the best in man, not the basest; an order under which wolfish hates will not be a necessary part of the struggle for existence. That slums were allowed to multiply, where dull, unhappy wretches breed hates, because they have never been permitted to realize the bright promise of a democracy. That business was a dog-eat-dog affair in which the lowest and meanest, even though in a minority, were able to drag down the standards and make a mockery of ethics.

The foregoing paragraph is quoted from the sayings of writers, some of whom receive substantial compensation for their brilliant thoughts. Whom are they addressing? Exactly what is their place in the new social order? Accountants are forced to be practical analysts.

#### WHAT HAVE WE DONE, AND HOW?

Less than twenty years ago, because of an outstanding need followed by an inevitable demand, we faced an enormous increase in our practice.

During the intervening years we have made a surprisingly good record. On the whole accountants have been keen enough and versatile enough to meet each situation as it arose. If government,

## *Report of President*

business and finance could be counted upon to think and act as they have done, say for the past year, I would stop here and merely repeat what I said in the beginning regarding consolidating one's forces and one's resources. But I also said in the beginning that in the world today a war of ideas is being fiercely contested. We cannot be sure that our relations with government, business and finance will remain static.

Fifty years ago in the United States the public accountant was little known, little recognized, little wanted. His virtues were unheralded, unsung. He was little known because his kind were few and because enterprises were relatively small and in most cases their accounts as well as their affairs were supervised by the owners. He was little recognized because the matters which were referred to him at that time were relatively unimportant and this unimportance tended to reduce him to the level of a clerk. He was so little wanted that, after he had been retained, usually there was pressure to get rid of him and impatience to get his report.

Even when he was most needed it was feared that the employment of public accountants would be looked upon as evidence of suspected fraud or irregularity, losses and doubt regarding financial strength. Even when business grew bigger and public accountants were a little better known there was a reluctance to call one in. As late as thirty to forty years ago many investigations by public accountants were made secretly, often at night and on Sundays.

Thus the early experience of the profession in the United States was filled with obstacles which were strong enough to discourage all but the toughest physically and the least nervous mentally.

The basic need was there all the time. What forces were at work to bring about the drastic change which has taken place? I think all of the elements entering into the growing recognition of the profession can be reduced to a few words.

1. The written records, the accounts of business transactions, in a vast number of cases were imperfectly, inaccurately or fraudulently stated. And many still are. Consequently the public accountant's first duty was to *fight figures*.

2. It is astounding how many relevant figures may be omitted from records of business transactions, how many debits find their way to the credit side of ledgers, and how many debits are entirely omitted—so that public accountants must *find facts*.

3. The third compelling reason for the employment of public accountants, and much the most important, is his duty, after fighting the figures and finding the facts, to assemble the figures and the facts and to *tell the truth* about them, with clarity, conciseness and intelligence so that he who runs may read.

We must admit that the steps in our ascent were not easy ones. When recognition is grudgingly accorded it is more vulnerable than when it is gladly acclaimed. We cannot compare the accountant with the doctor of divinity or the doctor of medicine. We put these practitioners on a pedestal and we resist all attacks on them. We come nearer to the lawyers; who under any circumstances gladly calls for a lawyer?

We are here today because there was and is a need for us. That demand will continue as long as people feel a need to know the truth, whether or not it hurts.

#### TELLING THE TRUTH

Eternal vigilance is the price of accounting as well as of liberty. And so I see very little change from year to year in the more important attributes of the public accountant. For more than 48 of the 50 years under review I have intimately known the leaders of the profession in this country and in England and Scotland. Then, they were fearless seekers for the truth. Fifty years ago, poor as they were, no power on earth could have swerved them from their search. Nearly 50 years later, as I look into the faces of my brothers in our profession from far and near, from the ends of the earth, I see in these new faces the same proud determination, the same courage, the same stubbornness, the same men I saw nearly 50 years ago. And to those who are not here I extend a grateful prayer. I don't want to have anything to do with supermen. I want men in the profession with simple minds and indomitable courage to seek and tell the truth.

Our profession always has had a vision—this urge to find and tell the truth—and we should cling to it and continue to strive for its accomplishment. I do not want to see our growth depend on anything else than that which has made us what we are today. We shall retain our strength just as long as we retain our independence—no longer.

If any one outside of the profession—governmental or private,

### *Report of President*

client or friend—is stronger than we are and is able to tell us what to do, is able to influence a statement or a report against our best judgment, from that moment the profession will deteriorate. It is not so today.

In order to tell the truth there must be some detachment from one's immediate environment; from the opinion of neighbors; from ambition, money, power, fame, comfort, security and ease.

Have we the courage to proclaim the truth, or do we shrink from the struggle?

#### THE PROTECTION OF INVESTORS

The protection of the investor is an interesting subject. The average investor longs to be protected to a much greater degree than will ever be practicable. He craves to buy low and sell high; he will borrow all he can, and he never reads a balance-sheet nor an auditor's certificate. This is an accurate description of an average investor. Of course, he should be protected! Changing the form of a balance-sheet will not do it, nor splitting surplus into three or four divisions. The public accountant has done his part in finding facts and telling the truth about the accounts. The securities act and the securities-exchange act have helped a lot.

But there always will be two or more concerns in the same line of business, with the same assets, one or more losing money and one or more earning profits. It is largely a question of management. I doubt if the day will ever come when the public accountant can certify in any way whatever to the future uses of assets. And if he is not able to guarantee future good management, he cannot fully protect investors.

We went through a period when there was much talk about accountants as business and financial advisers. It happened to be at a time when business was good. Advisers weren't much needed. When the depression came there wasn't so much talk about professional advisers. And yet that's when they *were* needed. If a professional accountant really is a good business man, he should go into business. He will be happier and will make more money.

I don't like to have charged against accountants virtues or abilities which they do not possess. It is a liability, not an asset. It leads to expectations which cannot be realized. It makes accountants look foolish, if not worse. We would like to be taken for what we are and no more.

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As alluded to elsewhere there is a feeling abroad that public accountants are able to protect investors from mistakes which they would not make if they would pay more attention to our reports. I hope that is true, but the implication is dangerous.

We have to deal with conflicting elements, with the passion for quick profits and the assurance of safety. It is true that business practices and ethics are growing better, but I doubt if there is any change today, as contrasted with fifty years ago, from the conflicting elements I have mentioned. What can we or could we do with the stock which sold at \$225 a share in 1929 and \$2.25 a share in 1932? What could and what did a Congressional committee do? In my opinion, the Congressional committee which recently purported to investigate the transactions of bankers, brokers and investment trusts did little more than to rehash old stuff. Little of anything constructive was accomplished. Some of the witnesses attempted to point out that good management was the most important factor to be considered, and good management could not manage if hampered at every turn with intolerable restrictions.

Real protection to investors would be to explain that a stock earning \$2 a share selling at 100 probably is too high, but who can argue with one who tells you that nevertheless it will sell at 150?

If accountants are to have any part in assisting bankers and brokers to avert another panic, I think it will have to take the form of some publicity of earnings per share. For example, would it not check unwise speculation if any one buying stock selling at more than twenty times current earnings were required to pay for it in full?

In thousands of cases, sales of businesses have not gone through because the astute prospective buyer has employed certified public accountants. But the casual investor is not astute. Warnings mean nothing to him. The more fantastic and improbable the story is, the more he bites. A stock is selling at 120. Tell him it should go to 130, and he doesn't even thank you and of course he does not buy. Tell him it will go to 400, and he kisses you on both cheeks, mortgages his home and buys freely.

A decent profit must be the first thought of management, and the management should be all that the word "decent" implies. There must be no unfair competition, dog's wages, long hours and child labor. If the management can't be decent, it must be changed. In



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many businesses decency has been the controlling factor for as many years as the businesses have existed. The business man or capitalist who wants to fool the public should not be able to retain a reputable accountant.

Isn't the time ripe when he *must* have one or be prohibited from publishing any financial statements? It is done now in small part. It will be said, "What did the certified statement do in 1929 to protect the investor?" To that we have a complete and satisfactory answer. Stocks were being purchased by the millions of shares in companies which were earning one per cent. or no per cent., as clearly set forth in certified statements. Those with judgment, experience and training must go after privilege, exploitation, greed and unfairness. Can we see the meeting point of idealism and unfairness?

The government sooner or later *must* recognize the unfairness and unworkableness of taxing annual profits. It has been responsible for much of the attitude of business men to earn big profits when the going is good, to prepare for the inevitable lean years. Who can blame them? Who would not do the same?

If business is assured that profits can be averaged over a period of years, it will help in paying more stable wages. There should be an immediate stop to the taxation of annual profits. It is not enough to tax the high profits of one year at high rates and permit the carrying forward of losses, although that practice was permitted until Congress went hay-wire and repealed it. Each year's tax returns should be averaged with the preceding four years.

I wish to quote in full a recent editorial from the *New York Times*.

### "LABOR AND MANAGEMENT

"The Yale & Towne Manufacturing Company has announced that it is discontinuing its Detroit plant, which had employed 400 or more workers until it was closed by a strike on March 9. 'Although we have been told repeatedly by the U.A.W. (United Automobile Workers) that they knew more of our affairs than we did,' remarks the company's statement, 'the fact is that this operation has not been profitable.'

"Officials of the union reply that the company's net profit in 1936 was \$2,000,000. The company's 'total income' in that year was \$2,147,000, but after deductions for depreciation and taxes there was left an actual net income, in fact, of \$1,211,000. That the company's business was, on the whole, profitable, moreover, does not necessarily indicate that it made a profit on its Detroit plant.

"The incident serves to emphasize that in the era of collective bargaining that lies ahead labor must rise to its new responsibilities by a closer study and a more sympathetic understanding of the problems of management. A union does its members a sorry service when it insists on an increase in pay which, because it cannot be met, results in the closing down of a plant.

"What is needed above all is a sounder understanding of the relation of wage rates to profits, to prices, to production, and to employment. Wages depend primarily upon the productivity of labor. Collective bargaining can affect them within a certain margin, but beyond that they can be increased only as production and earning power are increased. When the attempt is made to push wages beyond the point that the earning power of the workers justifies, several results follow. Profit margins are threatened. If they are wiped out, plants must shut down and employes are thrown out of work. If, to avoid this, prices are raised, another set of difficulties develops. The higher prices reduce the purchasing power of the public; that is to say, of other workers. But, worse, higher prices lead to reduced sales, which means lessened production, which means a smaller demand for labor, which prolongs or intensifies unemployment. Intelligent understanding of management problems on the part of labor can maximize wages, production and employment. If it lacks that understanding, the results can only be tragic for labor itself."

Investors should be protected, and so should working men. The unions usually do not perform their part well. They are misled by inaccurate statements regarding profits and dividends. Isn't there a place for the public accountant *before* the strike is called? Why shouldn't every labor union be required by law to retain a public accountant in every dispute in which capacity of a business to pay higher wages is an issue?

We are called upon to protect investors from the unscrupulous business men; more—it is demanded of us. Is it possible for the accountant to protect or help protect the investor or the public from the rapacity of unscrupulous labor leaders?

#### THE PROFESSION CANNOT SURVIVE UNDER A DICTATORSHIP

The professional accountant has played a small part in Federal or state government finance. Roughly speaking the government books are kept the same as the country storekeeper keeps his. A simple cash book is enough. A payment is a payment, whether for running expenses or for the erection of a new building.

### *Report of President*

If the government embarks further into business and finance, there will be less for the professional accountant to do.

In some government departments which deal with private enterprise there is unjustified criticism of their accounts and accountings, even though there is little to show that the government sets a good example. "Physician, heal thyself" applies in this case.

Many years ago I had my first experience in how governmental accounts are kept. The city of Philadelphia owned and operated its gas works. Annual reports were submitted which showed small surpluses. When an offer to operate the works was received from a private corporation, those opposed to the offer quoted the city's figures. Obviously an independent report was required. It was found that the city's published reports included the gross revenue from operation, but were woefully lacking in mentioning costs and expenses. Many millions of bonds were outstanding—no interest was included. No mention was made of depreciation of old buildings and equipment, nor of the cost of replacements and extensions. The city treasurer maintained many collecting offices, but this expense was taken care of in the treasurer's budget. And so with street lighting and many other direct and indirect costs and expenses. The comparison was so striking that the public for once was startled into an acceptance of an offer from a private concern.

Throughout the nation today there is a similar concealment of facts. Actual costs of government activities are concealed. If the facts were known, I believe it would shock the nation.

I do not expect that there will be any sudden call on independent accountants to make known the truth regarding governmental accounting. My reason for discussing this point is that it is unthinkable that there should be an extension of the governmental method of keeping and publishing accounts. But we can't hope to have the government practice what it preaches.

It has been suggested that private corporations do not always furnish to the public all the information to which the public is entitled and that professional accountants are not insistent enough on such disclosures.

Any law which imposes dictatorial mandates of irresponsible officials is tyranny—nothing else. It may be Communism, Nazism or Fascism. Mussolini says the state is absolute. We do not agree.

As without vision a people would perish, so without courage the

profession of the public accountant would perish. The profession of accountancy cannot survive or flourish under a dictatorship. For its growth, its strength, its maintenance, it requires free air, free thought, free speech.

In the fifty years of the growth of the profession in the United States we have lived and thrived in a free atmosphere. In the early days of our struggles, our trials and our tribulations, we were stimulated and strengthened by the friendship and we were educated by the experiences of accountants who, like us, were born in a free atmosphere, who thrived in England and in Scotland where free speech, free religion and free air were their birthrights. They too had courage, but courage would have helped them little if they had had to be martyrs.

I say again that our profession cannot exist, much less flourish, under a dictatorship. Perhaps religion may. Time will tell. Enlightened medicine may. Time will tell. But our profession, as I see it, today requires acquiescence, if not actual support, from the government as well as from the public. Accountants as martyrs will not arouse the enthusiasm nor the support of the people. The truth about accounts must be published, not suppressed. It is one thing to cry moral truths in the wilderness and another to cry truths about balance-sheets. Under a dictatorship we would not lose our courage, but we could not use it.

As Mr. Chief Justice Hughes said: "Democratic institutions depend for their maintenance and success upon the processes of reason as opposed to the tyranny of force." Our profession has developed in a free country, step by step, always by processes of enlightened reason. We will survive and advance only by continuing to live in a free country and by retaining our courage, our integrity, our independence.

Where government can put its hand on one's statements and convictions, the people are in danger.

So far, in this country we have not been interfered with in our duty to tell the truth about the accounts of private enterprises. On the other hand, I know of no one who could tell the truth about our Federal accounts, even if the truth were permissible. In the case of some states and some cities highly illuminating statements are furnished to the citizen-owners—maybe 5 per cent. of them; the other 95 per cent. are mysteries. There is much to be done to correct this concealment of facts, and it should be done quickly.

## *Report of President*

In the case of labor unions now handling money in the tens of millions, the mystery is still greater. How much do they collect? How much do they spend? We do know that statements, even incomplete ones, are not furnished to members. Substantial dues and contributions are exacted from members of unions. The members and the public are entitled to far more information than that now furnished by the officers of the unions. In its zeal to protect investors, why did the national government fail to compel some sort of accounting from labor unions which do an interstate business?

### THE TRAINING OF JUNIOR ACCOUNTANTS

We have honestly tried to train those who will follow in our footsteps. Only by a united group of men of ability, of outstanding character and high ethical ideals, imbued with a sense of public service, are these qualities best instilled in the youth that is to take its place in the direction of our profession and our organization in the future.

The juniors who come to us usually are told that they must have some practical experience in public accounting before we can employ them. Which came first, the hen or the egg?

I am afraid that, in the United States at least, juniors without practical experience expect starting compensation entirely out of line with what they can earn during the early years of their employment. I wish we could do something about it which would be helpful. During my term of office I think that I have been asked oftener for a solution of this problem—or at least a constructive suggestion—than of any other. Would it not be practicable to study seriously and continuously what might be done? Our committees have been the making of the Institute. How about a committee on "How can aspiring juniors get jobs?" In any event I hope that some of our members will discuss this question in *The Certified Public Accountant*.

### THE INSTITUTE'S SECRETARIAT

I would like to see formulated a long-range program for our secretariat. It should be planned on a scale which will permit more service to the individual practitioner and to students. The secretariat should not be submerged in any way.

What I mean is that there should be a continuous staff of spe-

cialists, who feel assured of their jobs and who can feel that the work they are doing will not be changed very much with changes in officers and committees every year or two. Under our present system an election of new officers and the appointment of new committees tends to interrupt the technical development of the Institute. Certain of our activities should be continuous and impersonal. It is these to which I allude. I call your attention to the secretary's report for the fiscal year which ended August 31st. I would like to see most of the activities reported upon continued without waiting for the appointment of new committees.

I base this suggestion on my own observation and experience. I merely present it for what it is worth.

#### WHY NOT STAND STILL?

After long years of effort we have united our profession. From Maine to California and from Washington to Florida, the Institute is recognized as the only national representative body of professional accountants in the United States. We cannot improve on that situation. We are under a grave responsibility to maintain it. We can only do so by constant vigilance. The officers and governing body must not relax their efforts at any time. It is not an easy task to maintain the respect and confidence of five thousand members of a highly critical profession. But if the officers and governing body display energy, tolerance and reasonable intelligence, I am sure the members will respond with reasonable tolerance and support.

I do not ask for standardization of accounting practice or procedure. That would mean the substitution of fixed rules for opinion and discretion. In fifty years we have learned much. If we had been standardized or unionized at any time during those fifty years, I am sure we would have lost one of our choicest possessions— independence to express our convictions in each particular case submitted to us, and most cases differ from every other case.

In the coming years shall the accounting profession keep what it has gained in fifty years, fall behind or make further progress? It may surprise you to hear that I shall be satisfied if we can keep what we have gained.

I am afraid that I shall not follow the usual procedure when I refer to the future. Some will be shocked. When I look down

## *Report of President*

upon you from my mansion in heaven fifty years from now, I shall be content if I find our profession then has the same prestige as it has today. I shall know that you have retained your courage and that you have kept the faith. If you have gained the whole world and lost your souls, I shall mourn bitterly even though my place in heaven is permanent.

We have been told so often that we cannot remain still, we must go forward or backward, that we are inclined to believe it.

Nevertheless, I ask the profession to stand still. I do not want it to change. It does not rest upon a foundation which has been built up gradually. It has today the same foundation it had fifty years ago. Our profession stands for the courage to tell the truth about accounts.

It is not a profession of supermen. One reason why I want the profession to stand still is that there is a growing tendency to expect more of the public accountant than he can perform. The values assigned to fixed assets on balance-sheets should be read and used in the light of reason. But how often is that the case?

If difficulties arise, we find that the important factors, the future uses and the management of the assets, were conveniently ignored.

We must stand like the Rock of Gibraltar on our independence. On this we must hang together, or we will hang separately. Fifty years ago professional accountants did not consult with each other regarding controversial procedure. To a great extent they do today, but not enough. I look on this as a vulnerable element in our position. I think we should strengthen it.

Another matter of concern is that of liability. Fifty years ago there was little or no thought in this country of the financial liability of public accountants. Today it is a problem with which we must concern ourselves.

### POLITICS

In an atmosphere charged with political activities, including some activities with a fighting spirit, I am moved to explore the part of the certified public accountant in politics. We are voters as well as practitioners. Needless to say, there will be no word of partisanship in my comments and suggestions. I will have failed in my purpose if these words can be construed to apply to one political party more than another.

During and after the World War there were so many rapid and

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radical changes in the economic and social structures of our country that the professional accountants were barely able to keep pace with the changes. Accounting *principles* do not fluctuate with fluctuations in business and financial conditions and methods. Accounting *principles* have survived pre-war, war and post-war cycles, and laws such as anti-trust, N.R.A. and others which vitally affected business methods and practices. We have survived the Securities and Exchange Commission, which has done a good job. I repeat that, notwithstanding the violent fluctuations in business conditions, changes in political philosophies and notable changes in accounting practice, accounting *principles* have not changed.

These economic changes brought about, not only by statutory but by economic laws, have resulted in an increase in the volume of our practice and in our prestige. We have been in that happy position of seeing the demand greater than the supply. We have been peculiarly fortunate in that there have been few instances of failure to measure up to the high duties and responsibilities of the public accountant. These duties and responsibilities are so high and the burdens so great that it would be natural to expect a greater percentage of failures than has been the case.

Can the profession stand the strain of more and greater responsibilities? Both political parties have declared for social and other legislation which will impose heavy burdens on business. We have a national debt which must be paid. We have an army of office holders who will strive to increase and will not consent to reduce that army.

We have retained our independence ; we have kept the faith. We have upheld the high traditions always associated with the accounting profession.

We have been members of different groups and organizations ; we have held different ideas regarding administration and procedure. Accountants are bound to differ in matters of this kind. We always have and always will. But we have decided that we will have only one national organization and that we will not divide our strength and our influence.

In all matters affecting principles and standards we will present a united front. I propose that we celebrate this occasion which marks the fiftieth anniversary of the bringing together of the public accountants of the United States by dedicating ourselves to a stern



## *Report of President*

fight to protect our profession against all that may be detrimental to its high aims. Let us determine to maintain and increase the confidence in which we are held by the business public.

I think there is in governmental offices and in labor organizations, as well as in business, a field in which the independent public accountant alone can pass upon disputed financial issues without fear or favor and without political bias. We do not need to fight for the obvious precept that custodians of public funds, private property and trust estates should not audit themselves. It has been done, but with such disastrous results to the owners and beneficiaries that in due course it will be an unthinkable practice.

We cannot hope to make progress unless we *fight* for the ideals and standards which have come to us from the founders of the profession. There are a thousand obstacles to the attainment of any worthwhile good. Let's *fight* to maintain all that has come to us which is good and to eliminate everything inimical to progress.

Let's fight to raise the standards of the Institute in every way. Let's fight to suspend or expel any member who is guilty of conduct unworthy of a member.

Let's fight for a sane Federal income-tax law.

Let's fight any effort in any state to dilute or weaken the C.P.A. degree.

Let's fight to strengthen state laws and otherwise assist state societies.

Let's fight for sound business practices. Don't let's wait until unsound practices creep in, are reflected in balance-sheets and embarrass the accountants who are asked to certify to them.

Let's fight any tendency, private or governmental, to break down the independence of the certified public accountant by rules or regulations or business pressure.

Let's fight for honest accounting, clear financial statements and full disclosure of all essential facts.

Let's fight any one who seeks the assistance of a certified public accountant in the issuance of any kind of misleading statement.

Let's fight any one who thinks that one certified public accountant will supplant another who has done a good job.

Let's fight for easily understood accounting terms. Let's fight weasel words.

Let's fight bunk whenever and wherever it appears.

## Report of the Secretary

### TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

**GENTLEMEN:** This year has been such an important one in the history of the Institute that a departure from precedent in presenting the secretary's report seems justified. Instead of a mere recital of statistics, this report is presented in two parts; the first, an effort to tell the story of the year in a brief and intelligible manner, and the second, an itemization in outline form of all the facts that underlie the story.

The truth is that the scope of the Institute's work is too broad to be grasped by merely listening to statistical information. Very few members have any conception of the breadth of the Institute's program or understand how purposeful are its efforts.

### WRITTEN PROGRAM OF ACTIVITIES

At the beginning of the past year, for the first time, a written program of activities was adopted by the executive committee. It outlined in some detail what the organization intended to do during the fiscal year. This program has been almost indispensable to the staff. It has helped tremendously in coördinating the work and in measuring results. It serves to some extent as a budget of time and effort. Again, it graphically conveys to the membership the objectives and the duties of the Institute's committees and employees. It gives direction to the work and stimulates constructive thought on the part of those responsible for results. The written program has been such a helpful tool that your secretary would recommend that every state society prepare a similar program of its own. It is not a difficult task, and no matter how limited the activities of a society may have to be, the goal will be reached more rapidly by charting the course in advance.

The supplementary section of this report matches the results of the year with the program laid down at the beginning. It shows what the Institute set out to do and what it did. It should be of interest to all certified public accountants, and your secretary has recommended to the executive committee that it be printed and distributed to all holders of C. P. A. certificates.

## *Report of the Secretary*

### THE MERGER

By far the most important event of the year was the merger of the two national organizations. This in itself would be accepted by most members as sufficient progress for one year. The multitude of details necessarily involved in carrying out the union of the two bodies occupied a good deal of the time of the officers and the executive committee in the late fall and early winter. Some 1,544 members were added to the Institute through the merger. All the members of the American Society, except about sixty, accepted the opportunity to join the united group. In addition, 785 certified public accountants (555 members, 230 associates) were admitted to the Institute in the course of the year, who had been affiliated with neither the American Society nor the Institute prior to the merger. On August 31st, the total membership of the national organization was 4,890 (4,016 members, 874 associates), as compared with 2,649 (2,239 members, 410 associates) at the beginning of the year. Almost 100 more were ready for election in October.

### STATE SOCIETIES

Numerous changes in the by-laws were adopted, following the annual meeting at Dallas last October, among them a reduction of the entrance fee to \$10 in the case of state society members. The fee remains at \$25 for other certified public accountants. It was obvious to all concerned that one of the great advantages of the merger would be the possibility of closer relations than had been possible before between the several state societies and the national organization. National headquarters cannot keep in touch directly with each of five thousand members, nor even know all the problems confronting members in various sections of the country, much less solve them. An immediate effort was undertaken, therefore, to perfect machinery whereby the Institute might help the state societies to serve the individual practitioners. The Advisory Council of State Society Presidents had already been organized, had had two meetings, and was off to an auspicious start. Frequent correspondence between officers of the Institute and officers of the Advisory Council has been carried on through the year, and communications from the Institute have gone to all the state society presidents on subjects of common interest, such as relations with the bar, natural business year,

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proposed amendments to Federal tax laws, state accountancy legislation, privileged communications, coöperation with trade associations, state corporation laws and commercial arbitration. The written program of Institute activities was also sent all state society presidents for criticism.

The president of the Institute has attended meetings of state societies in New Orleans, Philadelphia, Nashville and New York. Edwin H. Wagner, vice-president, attended meetings in Detroit, Milwaukee, Minneapolis and Omaha (as well as a meeting of the Dominion Association of Chartered Accountants at Vancouver, and the annual convention of the National Association of Credit Men at Chicago). Charles F. Rittenhouse, vice-president, addressed the Illinois Society at a meeting in Chicago. J. K. Mathieson, member of the executive committee, represented the Institute at a meeting of the Virginia Society in Richmond. Your secretary has spoken at state society meetings in Detroit, Philadelphia, Boston, Providence, St. Louis, Kansas City, Tulsa, Albuquerque, Phoenix, Los Angeles, San Francisco, Portland, Seattle, Spokane, Boise, Salt Lake City, Denver, Skytop (Pennsylvania) and Columbus. The secretary also attended meetings of the American Accounting Association and the National Association of Credit Men at Chicago. In addition, George P. Ellis, chairman of the special committee on governmental accounting, has brought news of his committee's work to the state societies of Minnesota, Idaho, Washington, Oregon, California, Utah, Wyoming, Colorado and Tennessee; and T. Coleman Andrews, of the same committee, has spoken at meetings in Georgia, Florida and Maryland.

As a result of all this work, it may be stated with confidence that the enlarged Institute has cemented its relations with the state societies, that there has been a full exchange of information, and that the groundwork has been laid for coöordinated activity throughout the profession in the future.

#### SERVICES TO MEMBERS

All this, however, was not enough to solidify the enlarged national organization. The mere fact that the names of 2,000 individuals had been added to the membership rolls did not mean that the strength of the organization had been doubled. It was necessary to show the new members that the organization could

### *Report of the Secretary*

serve them, that they were regarded as an integral part of it, and that it was governed by democratic processes.

It was, of course, recognized that the publications are the most important link between the individual members and the organization itself. The committee on publication has given an astonishing amount of time to *The Journal of Accountancy* and *The Certified Public Accountant*. Every effort has been made to improve them, both in form and content. Early in the year the committee addressed a questionnaire to readers of the *Journal* and the replies provided information which has been very helpful to the committee. Articles have been written to order on subjects of direct practical interest to accountants, the best of the available papers read at state society meetings have been published, discussion on controversial points in the correspondence sections has been encouraged, and all the news of accountancy which the staff by most strenuous efforts could obtain has been reported in the magazines. New departments on questions of law, current events and published financial statements have been added. It is the hope of the committee that the magazines may be made such practical tools in the daily work of professional accountants that no practitioner will feel that he can afford not to read them.

The bureau of information and the library offered outstanding services to individual members. In order to focus attention on these facilities, there was published in January, a 127-page booklet containing accounting questions and answers selected from the files of the bureau of information. A copy of this book was sent to every member and many expressions of appreciation were received.

An office was maintained at Washington for the convenience of members who desired assistance of various kinds while visiting the national capital.

In order to stimulate interest among the younger members of the Institute and to encourage their active participation in professional affairs, prizes and awards have been offered for the best essays on stated subjects. The cash prizes offered during the past year total \$600. They are, of course, in addition to the Elijah Watt Sells prizes, in the form of gold and silver medals, awarded to candidates in the C. P. A. examinations whose papers are outstanding.

On questions of internal policy and in the selection of members

of council, the members have been encouraged to express themselves and have been given every opportunity to do so.

In the appointment of committees for the year, the president and the executive committee exercised particular care that the appointments be representative of every geographical section and of all types of firms represented in the membership, large and small.

The Institute's lecture and study group in New York has held six meetings, all highly successful, and the staff has given information and advice to state society officers organizing similar groups in Boston and Dayton.

#### SERVICES TO THE PROFESSION

Everything that has been mentioned so far has been in a large sense part of the work of reorganization and unification of the professional organizations. Entirely apart from these problems, however, the Institute was faced with the continuing obligation to work for the advancement of professional standards, to attack the major problems which indirectly affect every practitioner, to improve the profession's relations with the public, and of course to keep its own machinery well oiled and its establishment in order.

The board of examiners has labored incessantly to improve the Institute's examinations, which have now been adopted by forty-four states and territories as their C. P. A. examinations. Most elaborate precautions have been taken to eliminate flaws or ambiguities in the questions and problems. Suggested solutions are now furnished to cooperating state boards, and altogether, the scope of the service has increased enormously. Most of the cooperating states submit the papers of their candidates for grading by the Institute, and about 1,000 papers are so graded each year.

The committee on professional ethics has considered numerous inquiries or complaints, one of which led to a trial before the council in April and the suspension of a member whose work had been criticized in a stop-order proceeding before the Securities and Exchange Commission. Other members have been instructed to desist from certain practices, of which complaint had been made, and have agreed to do so. Everyone concerned realizes that the strict enforcement of proper standards of professional conduct is a fundamental necessity, and the committee has proceeded accordingly.

### *Report of the Secretary*

In the field of education, a report has been drafted which serves as the basis for a resolution to be presented to the council, expressing the Institute's general policy on accounting education. The report is regarded with favor by university professors in accounting and may serve as a basis for constructive work in the future, designed to encourage college training on the part of aspirants to professional accountancy, and to set up measuring rods by which the adequacy of accounting courses in various institutions may be judged.

Among the broad professional problems to which much attention has been given during the year are relations with the Securities and Exchange Commission and with the bar, state legislation, Federal taxation and the natural business year. In each direction, real progress has been made.

The Securities and Exchange Commission, as every one knows, has been making pronouncements of great importance, related to accounting questions, and it is gratifying that in each case the commission has consulted with the Institute before coming to a final conclusion.

A committee of the American Bar Association has met twice with representatives of the Institute, and the meetings have been followed by correspondence on questions related to the points at which distinction between the practice of law and of accountancy is not clear.

The Institute has helped the state societies to resist attacks on C. P. A. laws through the introduction of waiver bills. At the request of the Ohio Society the secretary testified before a committee of the Ohio legislature in opposition to a bill of this kind. There has been much correspondence with state societies about twenty-three bills affecting accountancy, which were introduced in state legislatures in 1937. The committee on state legislation has begun an effort to draft broad principles of accountancy legislation, which might serve as a basis for the enactment of consistent, if not uniform, provisions in the several states.

Amendments to the Federal income-tax law, suggested by state societies and others, have been compiled by the committee on Federal taxation, in a report which has been presented to Congressional committees and Treasury officials and has elicited much favorable comment. The chairman of this committee and the secretary have made several trips to Washington, where they

have had informal conversations with representatives of Congress and of governmental departments interested in taxation, and thus have kept closely in touch with the situation.

Local committees have been organized in 34 cities to carry forward the natural-business-year campaign. Dun & Bradstreet, Inc., have consented to undertake the research work necessary to determine fiscal years suitable to various types of business. Reports from all sources, including the United States Treasury Department, indicate that large numbers of corporations are changing from calendar to fiscal years, but the work must be carried on for some time if it is to have the greatest possible effect. In this project, the Institute unquestionably has the enthusiastic support of the entire profession.

The relations of the profession with the business public have been extended by the creation of a committee to coöperate with the National Association of Credit Men, while various committees have continued coöperative activity with bankers, trade associations, the New York Stock Exchange and other groups. Newspapers and business magazines have referred frequently to various activities of the Institute which are of interest to the public. It has seemed to many members that the work done in past years in public education, largely through financial and business groups which have an interest in accountancy, has been of inestimable value and should be carried forward on an even greater scale. With this in mind, the executive committee has authorized the employment of a permanent member of the staff, with the rank of assistant secretary, who has had a great deal of experience in both newspaper and association work. Among his duties will be to assist the Natural Business Year Council in its educational campaign, to help extend the public relations activities of the Institute, and to assist state societies in carrying on efforts of the same nature.

The finances of the Institute are in excellent condition, but it is significant that even with greatly increased income, due to the enlargement of the membership, the excess of income over expenses is not large. There have been so many jobs to be done that even more than the sums available could have been expended to advantage. It has been absolutely necessary to increase the staff somewhat. In the New York office, there are 29 employees, as compared with 20 a year ago. The five-story building at 135



### *Report of the Secretary*

Cedar street is regarded by many members as inadequate for present needs, and in accordance with authorization of the council, a subcommittee of the executive committee has been exploring the possibility of purchasing a somewhat larger and more modern building, in a more desirable neighborhood.

#### 50TH ANNIVERSARY

Incidentally, the preparation of the five-day meeting in celebration of the Institute's 50th Anniversary, has been a task of no mean proportions. Months of good hard work by more than a score of men and women have been necessary to do justice to the occasion. The members will have to judge whether the results will be of value to the profession.

#### CONCLUSION

This is a highly condensed summary of the Institute's year. It is an attempt to indicate the interrelationship of the separate activities, and the direction in which the Institute is headed, rather than to record every step. That is done in the supplementary section of this report, which will appear in the *Yearbook*.

Perhaps the most encouraging thing about the past year's work is that much of it will pay dividends in the future. The effort that has gone into integrating the organization and effecting many necessary changes will make it possible to do even more constructive work next year—to show the profession the real value of one national organization.

Respectfully submitted,

JOHN L. CAREY,  
*Secretary.*

# AMERICAN INSTITUTE OF ACCOUNTANTS

## RECAPITULATION

*Work done in the Fiscal Year, September 1, 1936–August 31, 1937.*

At the beginning of the year, the executive committee approved a written program of activities, outlining the work to be done during the year. The best way of measuring accomplishment is to compare the results with the projects in the program.

### *MERGER OF NATIONAL ORGANIZATIONS*

Apart from the program of activities, the merger of the American Society of Certified Public Accountants with the American Institute of Accountants was the outstanding event of the year. It has resulted in a single national organization of certified public accountants, with a membership of 4,890, at August 31, 1937, as compared with a total combined membership of the two organizations before the merger of approximately 4,100.

The following is a summary of the work done:

### *A. PROFESSIONAL STANDARDS*

#### **1. Ethics**

##### *Program:*

- (a) Consider complaints against members and associates alleging violation of the rules of professional conduct and, if necessary, file charges in order that hearings may take place before the trial board.

##### **ACCOMPLISHMENT:**

Considered 21 complaints, one of which resulted in the filing of charges and a hearing before the council sitting as a trial board, April 13, 1937. The member concerned was suspended for a period of six months. Twelve complaints were dismissed for lack of evidence or upon receipt of satisfactory assurances from the respondents. Eight are still pending.

##### *Program:*

- (b) Respond to inquiries, if such responses can properly be made, received from individuals on questions of professional ethics.

## *Recapitulation*

### ACCOMPLISHMENT:

Responded to 17 inquiries on questions of ethics.

#### *Program:*

- (c) Inform the membership of the decisions and opinions reached, so far as it may be appropriate to do so, in order that the Institute's findings may be available as a guide to all members.

### ACCOMPLISHMENT:

Considered ways and means of summarizing findings of the committee on professional ethics and publishing them for information of membership. Suggestion now being studied that each case, as settled, be digested and published in *The Journal of Accountancy* or *The Certified Public Accountant*, without names.

Consideration has also been given to several suggested amendments to the rules of professional conduct, which may result in recommendations to the council.

*Committee on Professional Ethics*

## 2. C. P. A. Examinations

#### *Program:*

- (a) Continue to provide uniform examinations in auditing, accounting and commercial law, developed in collaboration with state boards of accountancy, to serve as C. P. A. examinations, in November and May, in those states which elect to participate in the plan of cooperation.

### ACCOMPLISHMENT:

Examinations provided as usual for sessions in November and May. More effort than ever before expended to obtain suitable problems and questions for the examinations. Percentage of successes in May examination greater than in November. More than two thousand candidates for C. P. A. certificates sat for Institute examinations during the year.

#### *Program:*

- (b) Continue to grade papers of candidates in those states which desire to submit their papers for grading by the Institute.

### ACCOMPLISHMENT:

The Institute's examiners graded 994 papers of candidates from 32 cooperating states and territories.

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*Program:*

- (c) Endeavor to add to the present list of 36 states and territories which have adopted the Institute's examinations, to the end that C. P. A. examinations throughout the states may be uniform so far as possible.

**ACCOMPLISHMENT:**

Number of coöperating states and territories has grown from 36 at the beginning, to 44 at the end of the year.

*Board of Examiners*

**3. Education**

*Program:*

- (a) Continue efforts to formulate standards of accountancy education by which adequacy of college courses may be measured in so far as they equip students for professional public practice.

**ACCOMPLISHMENT:**

Report submitted to council, suggesting resolution expressing Institute's policy on accountancy education and asking authority to proceed with the formulation of educational standards.

*Program:*

- (b) Coöperate with accountancy instructors in an effort to bring about mutual understanding of the respective problems of instructors and practitioners of accounting.

**ACCOMPLISHMENT:**

Draft report submitted to American Accounting Association and received with approval and an expression of desire on the part of the instructors to coöperate with the Institute. Secretary attended annual meeting of American Accounting Association.

*Program:*

- (c) Consider the possibility of coöperation with universities in guidance of research undertaken by students of accountancy.

**ACCOMPLISHMENT:**

Has not gone beyond discussion stage.

*Committee on Education*

## *Recapitulation*

### *Program:*

- (d) Consider the advisability of the Institute's establishing prizes and awards to encourage research and professional achievement on the part of younger practitioners.

### ACCOMPLISHMENT:

Cash prizes totalling \$600 have been offered for best essays submitted on two specific subjects.

### *Program:*

- (e) Continue to award Elijah Watt Sells scholarship prizes for excellence in C. P. A. examinations.

### ACCOMPLISHMENT:

Two gold and two silver medals awarded ranking candidates in November and May examinations.

*Board of Examiners*

## 4. Terminology

### *Program:*

Circulate among a selected list of prominent accountants mimeographed copies of the revised draft of definitions of accounting terms published in 1931 under the title *Accounting Terminology*, and in light of criticisms received, publish a revised edition of the work.

### ACCOMPLISHMENT:

Mimeographed draft of revised definitions circulated among one hundred representative accountants. Numerous criticisms received and analyzed by the committee. Negotiations opened with lexicographer for a review of the final draft, when approved by proper authorities of Institute.

*Special Committee on Terminology*

## B. SERVICES TO MEMBERS

### 1. Publications

#### *Program:*

- (a) Continue publication of *The Journal of Accountancy* as a technical and professional monthly magazine, endeavoring in its contents to deal with all matters of enduring interest and practical importance affecting the work of accountants.

#### ACCOMPLISHMENT:

Questionnaire issued to ascertain preference of readers of the *Journal* as to various departments, subjects and manner of presentation. Three new departments added to *Journal*

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dealing with current events, legal questions, and review of financial statements. Special articles secured at Institute's request on subjects of practical significance to accountancy. Papers of importance presented before state society meetings obtained for publication in *Journal*. Entire typographical style and format of *Journal* revised, contents page added and authors' page enlarged.

*Program:*

- (b) Continue publication of the monthly *Bulletin* of the Institute, including items of general professional interest, personal notes and association news.

**ACCOMPLISHMENT:**

Continued publication of *The Certified Public Accountant*, former official organ of the American Society of Certified Public Accountants, in place of the old Institute *Bulletin*. Completely changed typographical style and format, and increased average size from sixteen to thirty-two pages. Added several new departments and secured special articles of intra-professional interest. Increased published correspondence section.

*Program:*

- (c) Endeavor to increase the circulation and volume of advertising of *The Journal of Accountancy*.

**ACCOMPLISHMENT:**

Circulation of *The Journal of Accountancy* increased 32 per cent. Gross revenue from advertising increased 45 per cent. Circulation of *The Certified Public Accountant* increased 73 per cent. over that of Institute *Bulletin* in previous year.

*Program:*

- (d) Continue the sale of books published under the auspices of the Institute.

**ACCOMPLISHMENT:**

Published three new books, *Lumber Accounts*, *Financial Audits* and *Audit Working Papers*. Gross revenues from sale of books increased 50 per cent. over previous year.

*Committee on Publication*  
*American Institute Publishing Co., Inc.*

## *Recapitulation*

### *Program:*

- (e) Produce pamphlets for general distribution, as occasions arise, containing committee reports or other matter of interest to the general public, such as *Examination of Financial Statements*, *Audits of Corporate Accounts*, *Accounts of Governmental Bodies*.

### ACCOMPLISHMENT:

Distribution of above pamphlets continued. Produced *Accounting Questions and Answers*, 127 pages, a copy of which was distributed free to each member and associate. In addition, 1,241 copies were sold. The board of examiners' *Circular of Information* containing requirements for admission to the Institute, information regarding examinations and a bibliography of suggested texts for reading in preparation for examinations was revised and published.

### *Program:*

- (f) Publish the customary yearbook, containing list of members and associates, officers, council and committees, state society presidents and state boards of accountancy, personnel, by-laws and rules of professional conduct, and proceedings of the annual meeting, committee reports, accounts, etc.

### ACCOMPLISHMENT:

Yearbook published April 1st, containing 509 pages, as compared with 357 pages, previous year. One copy distributed without charge to each member and associate; 86 copies distributed without charge to government departments and commercial and financial organizations; 57 copies sold at \$2.00 each.

*Staff of Institute*

## 2. Library

### *Program:*

- (a) Add to the library's collection books, pamphlets and other material related to accountancy.

### ACCOMPLISHMENT:

Collection enlarged to 14,780 books and pamphlets, as compared with 14,405 in previous year.

### *Program:*

- (b) Maintain and keep up to date an index to publications on accountancy and related subjects.

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**ACCOMPLISHMENT:**

Index maintained up to date.

*Program:*

- (c) Respond to inquiries answerable by reference to published works.

**ACCOMPLISHMENT:**

Answered 9,901 inquiries from members and others received by mail, telephone and personal call.

*Program:*

- (d) From the circulating collection lend books, pamphlets and magazines to members on request.

**ACCOMPLISHMENT:**

Lent 2,309 books, pamphlets and magazines to members and associates requesting them.

*Program:*

- (e) In view of probable increase in membership, consider advisability of increasing the circulating collection with such funds as may be available from the general fund.

**ACCOMPLISHMENT:**

Circulating collection increased to a total of 926 items, compared with 897 at beginning of year.

*Program:*

- (f) Provide material for Current Literature department of *The Journal of Accountancy*.

**ACCOMPLISHMENT:**

Provided list of current publications for inclusion in each issue of *The Journal of Accountancy*.

*Committee on Administration of Endowment Librarian and Staff*

**3. Bureau of Information**

*Program:*

- (a) Continue to obtain answers to technical questions submitted by members and associates.



## *Recapitulation*

### ACCOMPLISHMENT:

Obtained answers to 94 technical questions submitted by members and associates.

### *Program:*

- (b) Publish in pamphlet form a collection of questions and answers of general current interest received by the bureau in recent years, including an index to the subject matter covered, for distribution to all members and associates of the Institute.

### ACCOMPLISHMENT:

*Accounting Questions and Answers*, 127 pages, published January, 1937, containing questions with answers, selected from files of bureau.

### *Program:*

- (c) Advertise the service of the bureau with a view to increasing the scope of its usefulness.

### ACCOMPLISHMENT:

Announcements of service offered by bureau published in *The Certified Public Accountant*, and included in speeches by officers.

### *Program:*

- (d) Provide questions and answers of particular interest for publication in *The Journal of Accountancy*.

### ACCOMPLISHMENT:

Twenty-two questions with answers provided for publication in *The Journal of Accountancy*.

### *Program:*

- (e) If demand for information service increases, consider advisability of employing technical assistant to facilitate responses to questions submitted by members, and in some measure to relieve the burden upon those members who are asked to reply to such questions.

### ACCOMPLISHMENT:

This proposal considered by special committee on technical information, but employment of technical assistant not yet considered necessary.

*Appropriate Committees and Staff*

**4. Benevolent Fund**

*Program:*

Receive and consider requests for financial assistance from members of advanced years in difficult financial circumstances, and advance funds, within the limits of available resources, to those who appear to require and deserve assistance.

**ACCOMPLISHMENT:**

Disbursed \$1,437 to members in need.

*American Institute Benevolent Fund, Inc.*

**5. Employment**

*Program:*

- (a) Continue to maintain list of accountants in search of employment and of firms who require staff assistants, and refer suitable applicants to prospective employers.

**ACCOMPLISHMENT:**

Employment efforts abandoned until adequate facilities for carrying on the work properly can be set up.

*Program:*

- (b) Consider ways and means of increasing the scope and service of the employment exchange, possibly by maintaining a register of accountants in search of employment and investigating their past records and references, so as to avoid duplication of effort in the same direction by prospective employers.

**ACCOMPLISHMENT:**

This subject discussed with personnel managers of firms who employ a considerable number of men. Reaction encouraging. Further discussion will ensue.

*Staff of Institute*

**6. Lecture and Study Groups**

*Program:*

Assist in arrangement of meetings during fall and spring of the lecture and study group of New York members and associates, and cooperate in the formation of similar groups in other cities where members and associates desire it.

**ACCOMPLISHMENT:**

Six meetings arranged for New York lecture and study group. Average attendance, 60. The following topics discussed:  
New factors in Federal income taxation.

### *Recapitulation*

Recent decisions affecting computation of net income for Federal personal income-tax returns.

How can we best avoid encroachment on legal practice? Depreciation.

The Robinson-Patman act as it affects accountants.

*Accounting Questions and Answers.*

Advice and information provided for state societies forming similar groups in Boston and Dayton.

*Staff of Institute*

## **7. New York Management Council**

### *Program:*

To whatever extent appears desirable cooperate in the efforts of the New York Management Council to arrange joint meetings of members of participating organizations, devoted to discussions of interest to those concerned with management.

### **ACCOMPLISHMENT:**

New York members of Institute notified of all meetings of management council. Notices also published in *The Certified Public Accountant*. Secretary of Institute attended meeting of directors of management council, to discuss plans for coming year. Secretary appointed to budget committee of council.

*Staff of Institute*

## **8. Reference List of C. P. A's**

### *Program:*

- (a) Maintain a list of names and addresses of certified public accountants throughout the United States with notations of available information regarding each, as a basis for response to inquiries about individual accountants received from other accountants, bankers, business institutions and others.

### **ACCOMPLISHMENT:**

Complete list of certified public accountants brought up to date, checked with records of American Society, and all doubtful names and addresses verified. Answered approximately 1,200 inquiries as to whether or not certain individuals were certified public accountants and members of the Institute.

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*Program:*

- (b) Consider desirability of sending questionnaires to all members and associates and all other certified public accountants, to elicit information and banking and business references which would be useful in responding to such inquiries.

**ACCOMPLISHMENT:**

This proposal considered by executive committee, but found impracticable.

*Staff of Institute*

**C. PUBLIC RELATIONS**

**1. Natural Business Year**

*Program:*

Continue to support efforts of the Natural Business Year Council to educate business public to advantages of adopting fiscal years best suited to the needs of individual enterprises.  
Specifically:

- (a) Encourage state societies of certified public accountants to initiate local efforts through which the subject may be brought to the attention of the business men of each community.

**ACCOMPLISHMENT:**

Local committees of certified public accountants, bankers and credit men formed in 34 cities to carry on educational program for a natural business year. Nearly 75,000 pieces of literature about natural business year distributed through these local committees and otherwise, to business men in all parts of the country.

*Program:*

- (b) Correspond directly on behalf of the Natural Business Year Council with 2,500 trade associations of national or interstate scope in an effort to have the subject of the natural business year formally considered as an association matter by each industry concerned.

**ACCOMPLISHMENT:**

Circular letters sent to all important trade associations. Favorable resolutions on natural business year adopted by a number of associations.

*Program:*

- (c) Continue active cooperation in development of an authoritative list of recommended closing dates for various specific trades and industries.

## *Recapitulation*

### ACCOMPLISHMENT:

A tentative list of more than 200 suggested closing dates for specific industries already developed and research completed on more than 50 of these. Research department of Dun & Bradstreet, Inc., has consented to take over the work of investigation and analysis necessary to determine further appropriate closing dates.

### *Program:*

- (d) Through public press, trade press, addresses at organization meetings and publications of the Institute secure as much publicity as possible for the movement in favor of the natural business year.

### ACCOMPLISHMENT:

Articles on natural business year published in *New York Herald Tribune*, *Credit and Financial Management*, *Nation's Business*, *Bulletin of the N. A. C. A.*, and numerous other newspapers and periodicals, in addition to publications of the Institute. Addresses on subject arranged before electrical industries group of National Association of Credit Men, and the National Retail Credit Association, as well as a number of schools and business and professional clubs.

### *Program:*

- (e) Endeavor to obtain active support for the principle of the natural business year from organizations and government bodies in addition to those whose cooperation has already been obtained.

### ACCOMPLISHMENT:

Officers of the following departments have been sent literature on the subject: Federal Power Commission, Federal Trade Commission, Interstate Commerce Commission, Federal Maritime Commission.

### *Program:*

- (f) Continue efforts through lawyers and institutions which incorporate new companies to provide for adoption of natural fiscal years by incipient corporations.

### ACCOMPLISHMENT:

As a beginning, inquiries made of state department of New York, as to manner in which names of new companies may be obtained and best method of approaching them. At the

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suggestion of the committee, efforts have been made by state societies, notably those of Connecticut, Delaware and New Jersey, to enlist the aid of attorneys and charter companies. Assistant secretary of Institute served as secretary for Natural Business Year Council, arranging agenda for the council, preparing minutes and current reports of progress, which have been sent to a mailing list of approximately 500.

*Special Committee on Natural Business Year*

**2. Coöperation with Other Bodies**

*Program:*

- (a) New York Stock Exchange—Continue to consult with the exchange on accounting questions related to listing statements and annual reports to stockholders and other matters of mutual interest.

**ACCOMPLISHMENT:**

Meeting held with officers of New York Stock Exchange to consider specific case involving technical question. Recommendation of Institute committee adopted by New York Stock Exchange.

*Special Committee on Coöperation with  
Stock Exchanges*

*Program:*

- (b) Securities and Exchange Commission—Continue to advise S. E. C. on proposed regulations affecting accounting and accountants under the securities act of 1933 and the securities-exchange act of 1934. Review stop-order decisions of S. E. C. and refer to committee on professional ethics, or the appropriate state society, apparently justified criticisms of financial statements certified by members of the Institute or other certified public accountants.

**ACCOMPLISHMENT:**

Responded to 5 requests for advice from S. E. C., relating to pronouncements on technical accounting matters, relations of independent auditors with commission, and new or amended regulations to be issued under securities acts.

Referred to committee on professional ethics, all stop-order decisions of S. E. C. involving members of Institute. One case reported to council resulted in hearing before trial board and suspension of member concerned.

*Special Committee on Coöperation with S. E. C.*

## *Recapitulation*

### *Program:*

- (c) Robert Morris Associates and Investment Bankers Association—Continue to discuss with these organizations accounting questions arising in relation to financial statements for credit purposes or for purposes of prospectuses.

### ACCOMPLISHMENT:

Meeting held with chairman of cooperating committee of Robert Morris Associates at which questions related to accountants' certificates were discussed. Subsequent correspondence on this subject among members of Institute committee. No activity in conjunction with Investment Bankers Association in past year.

*Special Committee on Coöperation with Bankers  
Special Committee on Coöperation with  
Investment Bankers*

### *Program:*

- (d) American Bar Association—Continue to discuss with this association any questions which may arise of mutual interest to lawyers and accountants.

In particular, keep careful watch of proposed legislation or court action directed against alleged unauthorized practice of the law, in order to safeguard proper and legitimate interests of certified public accountants.

### ACCOMPLISHMENT:

Two meetings held with committee of American Bar Association, followed by correspondence on problems of mutual interest to the two professions. At request of a state society Institute protested ruling of state attorney-general, apparently prohibiting accountants from appearing before state commissions. Carefully reviewed publications of American Bar Association, proposed legislation and court decisions relating to alleged unauthorized practice of the law by accountants.

*Special Committee on Coöperation with  
Bar Association*

### *Program:*

- (e) National Association of State Securities Commissioners—Respond to requests received from this association for advice on accounting questions arising in administration of state blue-sky laws.

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**ACCOMPLISHMENT:**

No requests received from National Association of State Securities Commissioners.

*Special Committee on Coöperation  
with State Securities Commissioners*

*Program:*

- (f) Maintain present friendly informal relationships with National Association of Credit Men, National Association of Cost Accountants, American Management Association, Treasury Department, Department of Commerce and Federal Trade Commission.

**ACCOMPLISHMENT:**

Various officers and committee members frequently in touch with above organizations. Special committee to coöperate with credit men appointed by the president of the Institute at suggestion of National Association of Credit Men, which is appointing a similar committee. E. H. Wagner, vice-president, and the secretary attended annual meeting of N. A. C. M. at Chicago.

*Officers of the Institute  
Appropriate Committees*

**3. Public-Utility Accounting**

*Program:*

Continue to respond to requests for advice from governmental bodies supervising branches of the public-utility industry, such as the Securities and Exchange Commission, Federal Power Commission and the Interstate Commerce Commission.

If occasion arises, coöperate with associations representing the public-utility industry in discussion of accounting problems affecting the industry.

**ACCOMPLISHMENT:**

Held one meeting to consider possibility of suggesting coordination of accounting requirements affecting utilities issued by various government departments. Requests for advice from the Federal Power Commission, the Securities and Exchange Commission and the Interstate Commerce Commission were answered.

*Special Committee on Public-Utility Accounting*



## *Recapitulation*

### 4. Governmental Accounting

#### *Program:*

Continue close coöperation with the National Committee on Municipal Accounting in the preparation and publication of technical studies on phases of municipal accounting and auditing.

Seize all opportunities to publicize the importance of independent audits of municipalities and other governmental subdivisions and the undesirable effects of awarding contracts for such audits on the basis of bids.

#### ACCOMPLISHMENT:

Committee chairman and members addressed 10 meetings of state societies, at many of which municipal financial officers and other interested parties were in attendance, on subject of municipal accounting and recommendations of national committee. Provided material for publication in *The Certified Public Accountant* on subject of municipal accounting. Addressed letters to 115 municipal officers in various parts of the country, as suggested by state societies, pointing out undesirable effects of competitive bidding.

*Special Committee on Governmental Accounting*

### 5. Building-and-Loan Accounting

#### *Program:*

Continue coöperation with Federal Home Loan Bank Board in an effort to devise program of independent audit of savings and loan associations insured by the Federal Government, and recommend forms of financial statements and auditors' certificates, which will satisfy requirements of the board and eliminate necessity for audits of associations by examiners employed by the board.

Coöperate to whatever extent may be possible with the American Savings and Loan Institute.

#### ACCOMPLISHMENT:

Conferred and corresponded with chief examiner, Federal Home Loan Bank Board, as a result of which assurances were received that board's examining division would not compete with certified public accountants by soliciting audits of insured savings and loan associations. Continued efforts to prepare suggested program of audit and form of auditor's report for building and loan associations. Studied publications of American Savings and Loan Institute, and by correspondence, established coöperative relations with that body.

*Special Committee on Savings and Loan Accounts*

## 6. Social-Security Act

### *Program:*

Study regulations issued by Federal Social Security Board and if occasion arises, advise membership of preferred procedure dealing with questions of accounting and record-keeping arising under social security act. If requested, cooperate with Social Security Board in consideration of accounting problems which may arise in its work.

### ACCOMPLISHMENT:

Replied to inquiries submitted by accountants on problems related to social-security legislation. Received no requests for cooperation from Social Security Board.

*Special Committee on Social Security Act*

## 7. Fiftieth Anniversary Celebration

### *Program:*

Plan and arrange a fitting celebration, in conjunction with the annual meeting of the American Institute of Accountants in New York in October, 1937, of the 50th anniversary of the formation of the American Association of Public Accountants, direct predecessor of the Institute.

Prepare a program which will impress the public with the character and dignity of the accountancy profession, and provide suitable entertainment for members and guests from this country and abroad.

### ACCOMPLISHMENT:

After months of effort and numerous committee meetings, completed plans for five-day meeting in New York, with fitting program of technical and entertainment features. Expected attendance, 2,000, including some 40 representatives of 14 foreign societies of accountants.

*Special Committee on 50th Anniversary Celebration*

## 8. Development of Practice

### *Program:*

Consider ways and means of informing the public of the services rendered by certified public accountants and their value to management, investors, credit grantors and others.

Endeavor to determine the extent to which independent audits are customary in various fields of endeavor and advise the membership of those fields in which there appears an increasing or decreasing tendency toward independent audits.

### ACCOMPLISHMENT:

In response to communication from chairman, many members of special committee on development of profession sub-

### *Recapitulation*

mitted suggestions which are being analyzed and may form basis for activity next year. No progress in the determination of extent to which independent audits are customary in various fields of endeavor.

#### *Special Committee on Development of Profession*

## 9. Publicity

### *Program:*

Release to the public press, trade publications and other magazines, reports of activities of the Institute or its committees which might be of public interest, and maintain a file of clippings containing reference to the Institute.

### ACCOMPLISHMENT:

Thirty-five press releases issued and approximately 275 clippings containing reference to the Institute received and filed. Assistant secretary added to staff, one of whose duties will be to issue news releases of all activities of Institute of interest to the public.

*Staff of Institute*

## D. LEGISLATION

### 1. Federal

#### *Program:*

- (a) Advise members and associates and state societies of the introduction of Federal legislation of direct or indirect interest to accountants.

### ACCOMPLISHMENT:

Appropriate committees, through *The Journal of Accountancy* and *The Certified Public Accountant* kept membership advised of introduction of O'Mahoney bill, Chandler bill and other Federal legislation of interest to accountants, as well as Federal Trade Commission decisions under Robinson-Patman act and decisions or recommendations of various bodies related to social-security taxes and Federal income taxes.

#### *Program:*

- (b) Submit briefs or appear at hearings on proposed legislation affecting the profession.

**ACCOMPLISHMENT:**

Obtained opinions from state societies regarding desirable amendments to Federal income-tax law and prepared report which has been presented to appropriate Federal authorities, recommending extensive revision of the revenue laws.

Responded to several inquiries on broad questions related to Federal income-tax administration.

*Committee on Federal Taxation  
Other Appropriate Committees*

**2. State**

*Program:*

- (a) Advise members and associates of the introduction of state legislation of interest to accountants.

**ACCOMPLISHMENT:**

Through *The Certified Public Accountant*, kept members currently informed of all bills affecting accountancy introduced in state legislatures, with monthly reports of progress of these bills.

*Program:*

- (b) Respond to requests from state societies for advice on legislative matters.

**ACCOMPLISHMENT:**

Responded to requests from 16 state societies for advice on legislative questions.

*Program:*

- (c) Cooperate with state societies in opposing bills inimical to certified public accountants and endeavor to obtain support of other organizations in the fields of banking, finance, business and law in opposition to such bills.

**ACCOMPLISHMENT:**

Secretary testified before committee of Ohio legislature, at request of Ohio society, against bill containing waiver provision. Committee on state legislation wired governor of Tennessee, requesting veto of amendment containing waiver provision. Support of National Association of Credit Men and Robert Morris Associates obtained in opposing Ohio bill.

## *Recapitulation*

### *Program:*

- (d) Consider the possibility of issuing mimeographed reports on state legislation to members who request it, so that they may be advised of legislation affecting their interests more promptly than might be possible through the regular publications of the Institute.

### ACCOMPLISHMENT:

This proposal considered, but dismissed as insufficient. Suggestion made that Institute publish complete accountancy legislation service containing full text of all C. P. A. laws and regulations of state accountancy boards, with appropriate summaries and indexes, supplemented by sheets containing amendments, from time to time. Questionnaire on this subject sent to entire membership. Disclosed insufficient demand to warrant such a venture by the Institute itself. Subsequently, Commerce Clearing House, Inc., was advised of the situation and agreed to undertake publication of such a service, to be sold to accountants at a reasonable rate.

*Committee on State Legislation*

## E. PROFESSIONAL RELATIONS

### 1. State Societies

#### *Program:*

- (a) Call at least one meeting of the Advisory Council of State Society Presidents during the year.

#### ACCOMPLISHMENT:

Secretary of Institute assisted in arrangements for a meeting of Advisory Council at New York, October 18, 1937.

#### *Program:*

- (b) Coöperate in arrangement of regional meetings of groups of neighboring state societies.

#### ACCOMPLISHMENT:

Institute's staff coöperating in arrangements for regional meeting of Michigan, Indiana and Ohio state societies, scheduled for Toledo, in the spring of 1938.

#### *Program:*

- (c) Advise state societies through special communications of matters of interest occurring through the year.

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**ACCOMPLISHMENT:**

Special communications sent from Institute headquarters to state society presidents, on following subjects: relations with bar, natural business year, principles of accountancy legislation, Advisory Council meeting, Federal taxation, co-operation with trade associations, state corporation laws, commercial arbitration.

*Program:*

- (d) Seek the advice of the Advisory Council of State Society Presidents on matters of general policy confronting the Institute.

**ACCOMPLISHMENT:**

Advice of state society presidents solicited and received on amendments to Federal tax laws, ways and means of increasing Institute membership and relations with bar.

*Officers, Council and Executive Committee*

*Program:*

- (e) Send official representatives of the Institute to visit at least sixteen of the state societies during the year, in order that in each three-year period every state society in the country will have had an opportunity to learn at first hand about the Institute's work and its objectives, and in order that the officers of the Institute may learn at first hand the problems and opinions of the various state societies.

**ACCOMPLISHMENT:**

President visited the accounting societies of the following states:

Louisiana	Pennsylvania
New York	Tennessee

Edwin H. Wagner, vice-president, visited the following state societies:

Michigan	Nebraska
Wisconsin	Minnesota

Charles F. Rittenhouse, vice-president, visited the Illinois Society of Certified Public Accountants. J. K. Mathieson, member of executive committee, visited the Virginia Society of Public Accountants. John L. Carey, secretary, visited the accounting societies of the following states:

Arizona	Idaho
California	Kansas
Colorado	Ohio

### *Recapitulation*

Oklahoma	Pennsylvania
New Mexico	Rhode Island
Massachusetts	Utah
Michigan	Washington
Missouri	Wyoming

George P. Ellis, chairman of special committee on governmental accounting, visited the following state societies:

California	Tennessee
Colorado	Minnesota
Idaho	Utah
Kentucky	Washington
Oregon	Wyoming

T. Coleman Andrews, member of special committee on governmental accounting, visited the following state societies:

Georgia	Florida
	Maryland

Total number of societies visited, 25.

*President and Secretary, Other  
Officers and Members of Council*

## 2. Foreign Societies

### *Program:*

Continue to maintain friendly relations with foreign societies of professional accountants.

### ACCOMPLISHMENT:

E. H. Wagner, vice-president, attended annual meeting of Dominion Association of Chartered Accountants at Vancouver. The following foreign societies will be among those represented at 50th Anniversary Celebration of Institute, October 18th to 22nd, at New York:

Institute of Chartered Accountants in England and Wales  
Society of Incorporated Accountants and Auditors  
The Society of Accountants in Edinburgh  
Institute of Accountants and Actuaries in Glasgow  
Institute of Chartered Accountants in Ireland  
Dominion Association of Chartered Accountants  
Commonwealth Institute of Accountants (Australia)  
Instituto de Contadores Publicos Titulados de Mexico  
Nederlandsch Instituut van Accountants (Amsterdam)

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Institut der Wirtschaftsprüfer (Germany)  
Institute of Chartered Accountants in Nova Scotia  
The Corporation of Accountants, Ltd.  
The London Association of Certified Accountants  
Certified Public Accountants Association of Ontario  
*Officers of the Institute*

**F. MEMBERSHIP**

**1. New Members**

*Program:*

- (a) Encourage eligible certified public accountants to become members or associates of the Institute.

**ACCOMPLISHMENT:**

Seven hundred and eighty-five certified public accountants added to membership, in addition to those admitted through merger with American Society.

*Special Committee on Development of the Institute*

*Program:*

- (b) Send to persons granted C. P. A. certificates during the year information concerning the activities of the Institute and requirements for admission.

**ACCOMPLISHMENT:**

Such information sent to certified public accountants whose names were suggested by members of the special committee on development of the profession.

*Staff of Institute*

*Program:*

- (c) Investigate applications for admission to determine whether each applicant satisfies educational, experience and examination requirements for entrance.

**ACCOMPLISHMENT:**

Each application for admission thoroughly investigated by board of examiners.

*Board of Examiners*

**2. Present Members**

*Program:*

Investigate causes of resignations submitted by members and associates, or any expression of dissatisfaction by members and associates, in order that in so far as possible mistakes of policy or execution may be corrected and misunderstanding of the Institute's attitude on any question may be eliminated.



## *Recapitulation*

### ACCOMPLISHMENT:

All complaints and resignations thoroughly investigated. Loss of membership through resignation, 18, chiefly due to withdrawal from public accounting practice. Loss through nonpayment of dues, 35. Loss through death, 37. Net gain for the year, 2,241.

*Staff of Institute*

## G. ADMINISTRATION

### 1. Requirements of By-laws

#### *Program:*

Send notices, as required by the by-laws, of regular meetings of the Institute, of its subsidiary corporations and of the council, and keep proper minutes of such meetings; fulfill the requirements of the by-laws regarding collection of dues, keeping of accounts, audits of accounts and preparation of budget for coming year; provide for proper notification to the membership of findings of the committee on nominations, proposed amendments to the by-laws, etc.

### ACCOMPLISHMENT:

All requirements observed.

### 2. General Routine

#### *Program:*

Maintain the building at 135 Cedar street in good repair; continually check the Institute's portfolio of investments in an effort to avoid losses of income or capital; arrange necessary meetings of committees, keep records of their conclusions and prepare appropriate reports of their activities to the council; respond to miscellaneous inquiries from individual accountants and others; execute all other administrative and routine duties necessary to the proper completion of the work outlined in this program.

### ACCOMPLISHMENT:

Necessary repairs made to building at 135 Cedar street. Inquiries made concerning other property, more adequate for Institute's present needs, which might be purchased.

Portfolio of investments thoroughly reviewed by special committee. Market value of investments at August 31, 1937, \$284,782.50, as compared with \$299,477.25, on comparable date last year.

Approximately fifty committee meetings held during year. Appropriate minutes drawn. Forty committee reports presented to council. All other necessary routine duties executed.

*Appropriate Committees, Officers and Staff*

September 1, 1937.

## Report of the Auditors

TO THE MEMBERS OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: We have made an examination of the accounts of the American Institute of Accountants and of the following affiliated and wholly-owned subsidiary corporations for the fiscal year ended August 31, 1937:

*Affiliated corporations:*

American Institute of Accountants Foundation  
American Institute Benevolent Fund, Inc.

*Wholly-owned corporations:*

American Institute Publishing Co., Inc.  
135 Cedar Street Corporation

In connection with our examination, we examined or tested the accounting records of the various corporations and obtained information and explanations from officers and employees; we also made a general review of the accounting methods and of the operating and income accounts for the year, but we did not make a detailed audit of the transactions.

We attach hereto the following financial statements which have been prepared from the books of account:

*Exhibit*

- A Comparative balance-sheets at August 31, 1937 and 1936, of the American Institute of Accountants.
- B Comparative balance-sheets at August 31, 1937 and 1936, and comparative statements of income and expenses of the American Institute of Accountants Foundation and of the American Institute Benevolent Fund, Inc., for the two fiscal years ended on those dates.
- C Comparative statement of income and expenses of American Institute of Accountants for the fiscal years ended August 31, 1937 and 1936.
- D Comparative balance-sheets at August 31, 1937 and 1936, of American Institute Publishing Co., Inc.
- E Comparative statement of income and expenses of American Institute Publishing Co., Inc. for the fiscal years ended August 31, 1937 and 1936.
- F Comparative balance-sheets at August 31, 1937 and 1936, of 135 Cedar Street Corporation.
- G Comparative statement of income and expenses of 135 Cedar Street Corporation for the fiscal years ended August 31, 1937 and 1936.

*Schedule*

- 1 List of investments in marketable securities at August 31, 1937, of American Institute of Accountants and American Institute of Accountants Foundation, and of income received therefrom during the year ended on that date.

*Report of the Auditors*

In our opinion, based upon such examination, the accompanying statements as listed above fairly present the financial position of the American Institute of Accountants and of its affiliated and subsidiary corporations at August 31, 1937, and the results of their operations for the fiscal year ended on that date.

Respectfully submitted,

R. G. RANKIN  
FRED L. MAIN

New York, October 14, 1937.

Exhibit A

AMERICAN INSTITUTE OF ACCOUNTANTS  
COMPARATIVE BALANCE-SHEETS AT AUGUST 31, 1937 AND 1936  
GENERAL FUND

	Aug. 31, 1937	Aug. 31, 1936		Aug. 31, 1937	Aug. 31, 1936
<i>Assets</i>			<i>Liabilities and Funds</i>		
Cash	\$ 6,306.18	\$ 8,858.79	Attorneys' fees	\$ 4,000.00	\$ 4,000.00
Accounts receivable	647.99	1,143.61	Accrued social-security taxes	211.06	129.40
Investments in marketable securities at cost (schedule 1) (market values 1936—\$630.00)		2,801.51	Special contributions of members to be refunded		8,974.99
Advance for account of fiftieth anniversary fund	401.57		Due to 135 Cedar Street Corporation (account current)	4,891.94	4,899.19
Furniture and fixtures at cost, less depreciation of \$8,638.54 at 1937 and of \$8,240.67 at 1936	923.75	204.24	Dues received applicable to following year	270.00	4,680.00
Unexpired insurance premiums	221.76		Application fees unearned	1,290.00	535.00
Advance to American Institute Publishing Co., Inc.	10,556.24	5,749.99	American Society of Certified Public Accountants endowment fund	336.76	
Investment in 100% of capital stock of American Institute Publishing Co., Inc., at cost	5,000.00	5,000.00		\$ 10,999.76	\$ 23,218.58
Advance made to 135 Cedar Street Corporation during 1922-1923 for improvements	31,528.14	31,528.14	General fund:	\$ 33,067.70	\$ 36,323.05
Investment in 100% of capital stock of 135 Cedar Street Corporation, at cost	1,000.00	1,000.00	Balance at beginning of year		
			Cash received from American Society of Certified Public Accountants	216.02	
			Refund of contribution made in 1931 to International Congress on Accounting	474.86	
			Loss on sale of investments during year	2,068.22	
			Excess of income over expenses during year (Exhibit C)	13,895.51	3,255.35
			Balance at end of year	\$ 45,585.87	\$ 33,067.70
				\$ 56,585.63	\$ 56,286.28



*American Institute of Accountants Yearbook*

Exhibit B

AMERICAN INSTITUTE OF ACCOUNTANTS FOUNDATION  
AMERICAN INSTITUTE BENEVOLENT FUND, INC.  
COMPARATIVE BALANCE-SHEETS AT AUGUST 31, 1937 AND 1936,

AND COMPARATIVE STATEMENTS OF INCOME AND EXPENSES FOR THE TWO FISCAL YEARS ENDED ON THOSE DATES

	Aug. 31, 1937	Aug. 31, 1936	Aug. 31, 1937	Aug. 1, 1936
<i>Assets</i>				
Cash.....	\$ 3,777.30	\$ 2,933.85	\$ 100.00	\$
Investment in marketable securities, at cost (schedule 1) (market value 1937—\$50- 913.75; 1936—\$51,371.25).....	51,527.50	53,472.84	\$12,600.00	\$12,600.00
Investment in 7% refunding mortgage bonds of 135 Cedar Street Corporation, at cost (1937 —\$9,000.00 principal amount, 1936—\$12,- 000.00 principal amount).....	9,000.00	12,000.00	49,775.00	49,775.00
			5,877.43	5,708.52
			154.26	876.45
			<u>\$68,406.69</u>	<u>\$67,207.07</u>
<i>Liabilities and Funds</i>				
Principal:				
Balance at beginning of year representing:				
Contributions.....			\$ 200.00	\$
Initiation fees credited to foundation.....			4,407.65	1,030.71
Excess of income over expenses to beginning of year after deducting amounts trans- ferred to income of endowment fund.....				
Net profit on sale of investments to begin- ning of year.....				
			<u>\$68,406.69</u>	<u>\$67,207.07</u>
<i>Add:</i>				
Contributions.....			\$ 200.00	\$
Net profit on sale of investments during year.....			4,407.65	1,030.71
Excess of income over expenses during year.....				
Income from investments:				
Marketable securities.....			\$ 2,541.01	\$ 2,396.41
135 Cedar Street Corporation bonds.....			755.00	840.00
			<u>\$ 3,276.01</u>	<u>\$ 3,236.41</u>
Expenses:				
Amount transferred to endowment fund.....			\$ 3,200.00	\$ 3,000.00
Miscellaneous expenses.....			70.25	67.50
			<u>\$ 3,270.25</u>	<u>\$ 3,067.50</u>
Net income for year.....			\$ 5.76	\$ 168.91
Balance of fund at end of year.....			<u>\$64,204.80</u>	<u>\$68,406.69</u>
	<u>\$64,304.80</u>	<u>\$68,406.69</u>		



AMERICAN INSTITUTE OF ACCOUNTANTS

COMPARATIVE STATEMENT OF INCOME AND EXPENSES FOR THE FISCAL YEARS ENDED AUGUST 31, 1937, AND AUGUST 31, 1936

	Year ended August 31, 1937	Year ended August 31, 1936
<b>GENERAL FUND OPERATIONS (GENERAL ACTIVITIES)</b>		
Income:		
Dues:		
Members .....	\$ 92,809.19	\$51,430.61
Associates .....	8,865.45	4,000.32
Fines and reinstatement fees .....	95.00	85.00
Fees from state boards .....	8,555.29	7,601.50
Application fees .....	1,895.00	3,300.00
Income from investments .....	227.78	
Miscellaneous income .....	1,281.35	1,726.61
Total income .....	<u>\$113,729.06</u>	<u>\$68,132.04</u>
Expenses:		
Salaries .....	\$ 25,401.80	\$27,929.16
Honoraria .....	3,708.33	
Stationery and printing .....	5,818.78	2,305.60
Postage, express, telephone and telegraph .....	6,205.88	4,585.84
Annual meeting .....	346.00	318.04
Executive committee .....	587.60	2,588.32
Yearbooks .....	4,877.85	190.30
Social security taxes .....	2,520.83	1,787.58
Traveling expenses .....	4,294.27	4,194.97
Legal fees and expenses .....	4,284.07	1,999.93
General expenses .....	3,385.91	
Normal business year .....		
Salaries, stationery, printing, etc. ....	2,937.24	3,167.80
Examination expenses .....	8,432.75	7,284.33
Washington office expenses .....	3,463.84	2,258.45
Fiftieth anniversary guaranty fund .....	8,500.00	
<i>Accounting Questions and Answers</i> .....	747.15	
Rent paid to 135 Cedar Street Corporation .....	4,700.00	4,800.00
Portion of dues covering members' subscriptions to <i>The Journal of Accountancy</i> .....	12,961.96	7,487.08
Depreciation of furniture and fixtures .....	156.67	130.39
Total expenses .....	<u>\$ 99,833.55</u>	<u>\$71,387.39</u>
Excess of income over expenses (exhibit A) .....	<u>\$13,895.51</u>	<u>\$3,255.35</u>



## Annual Accounts

### ENDOWMENT FUND OPERATIONS (LIBRARY)

Income:		
Income from investment of endowment fund:		
Marketable securities.....	\$ 13,946.34	\$ 9,723.11
135 Cedar Street Corporation bonds.....	315.00	420.00
Part of income from investments of American Institute of Accountants Foundation transferred to endowment fund.....	3,200.00	3,000.00
Miscellaneous income.....	43.55	58.33
<b>Total income.....</b>	<b>\$ 17,504.89</b>	<b>\$ 13,201.44</b>
Expenses:		
Salaries of librarian and staff.....	\$ 6,560.00	\$ 6,654.16
Rent paid to 135 Cedar Street Corporation.....	4,000.00	4,000.00
Postage, express, telephone and telegraph.....	235.49	220.29
Stationery and printing.....	19.05	20.15
Insurance.....	153.06	91.47
Unemployment and social-security taxes.....	200.30	155.27
Magazines.....	430.64	329.43
Miscellaneous expense.....	38.56	61.20
Depreciation of furniture and fixtures.....	1,903.21	1,765.02
Depreciation of books.....	13,540.31	13,296.99
<b>Total expenses.....</b>	<b>\$ 3,964.58</b>	<b>\$ 95.55</b>
Excess of income over expenses (exhibit A).....		
<b>ELIJAH W. SELLS SCHOLARSHIP FUND—OPERATIONS</b>		
Income from investment of fund.....	\$ 70.00	\$ 70.00
Less: Awards made during year.....	47.33	138.71
Excess of income over expenses (exhibit A).....	22.67	68.71
Net income for year of American Institute of Accountants (note).....	<u>\$ 17,882.76</u>	<u>\$ 3,419.61</u>

### MEMORANDUM

NET INCOME FOR YEAR OF AMERICAN INSTITUTE OF ACCOUNTANTS (as above).....	\$ 17,882.76	\$ 3,419.61
<i>Add:</i>		
Net income of affiliated corporations:		
American Institute of Accountants Foundation (from exhibit B).....	\$ 5.76	\$ 168.91
American Institute Publishing Co., Inc. (from exhibit E).....	2,102.02	443.16
135 Cedar Street Corporation (from exhibit G).....	3,203.03	3,616.17
American Institute Benevolent Fund, Inc., including contributions received from members (from exhibit B).....	1,086.42	761.80
<b>Total.....</b>	<b>\$ 4,224.39</b>	<b>\$ 3,466.44</b>
Aggregate net income for year of American Institute of Accountants and affiliated corporations (exclusive of fiftieth anniversary guaranty fund) (note).....	<u>\$ 22,107.15</u>	<u>\$ 46.83</u>

**NOTE:** In accordance with the practice in prior years, income from investments includes only the income actually received, and ordinary operating expenses include only the expenses actually paid during the year.

*American Institute of Accountants Yearbook*

*Exhibit D*

AMERICAN INSTITUTE PUBLISHING CO., INC.

COMPARATIVE BALANCE-SHEETS AS AT AUGUST 31, 1937 AND 1936

	August 31, 1937	August 31, 1936		August 31, 1937	August 31, 1936
<i>Assets</i>			<i>Liabilities and Capital</i>		
Cash.....	\$ 311.26	\$ 574.88	Notes payable to banks (guaranteed by American Institute of Accountants).....	\$ 633.81	\$ 4,000.00
Accounts receivable.....	2,926.54	2,530.23	Accounts payable.....		5,996.60
Inventories:			Due to American Institute of Accountants (general fund).....	10,556.24	5,749.99
Books and unbound sheets, at cost or nominal value.....	12,874.60	13,274.76	Accrued social-security taxes.....	132.04	18.35
Paper stock, supplies, etc., at cost.....	2,960.32	2,595.00	Accrued royalties.....	887.41	314.18
Furniture and fixtures, at cost, less depreciation of \$5,514.27 at 1937 and \$5,456.98 at 1936.....	48.94	62.13	Advertising unearned.....	58.90	195.00
Unexpired insurance premium.....	88.70		Subscriptions unearned.....	11,018.78	9,006.47
Royalties paid in advance.....	587.20	651.95	Total liabilities and deferred credits.....	\$23,287.18	\$25,280.59
Goodwill.....	14,699.08	14,699.08	Capital stock:		
			Authorized, issued and outstanding 1,000 shares without par value.....	\$ 5,000.00	\$ 5,000.00
			Paid-in surplus (representing contribution by American Institute of Accountants in 1932).....	\$ 1,375.00	\$ 1,375.00
			Earned surplus:		
			Balance at beginning of year.....	\$ 2,732.44	\$ 2,289.28
			Net profit for year (exhibit E).....	2,102.02	443.16
			Balance at end of year.....	\$ 4,834.46	\$ 2,732.44
				<u>\$34,496.64</u>	<u>\$34,388.03</u>

AMERICAN INSTITUTE PUBLISHING CO., INC.

COMPARATIVE STATEMENT OF INCOME AND EXPENSES FOR THE FISCAL YEARS ENDED AUGUST 31, 1937 AND 1936

Year ended August 31, 1937

Year ended August 31, 1936

	The Journal of Accountancy		Books	
<b>Income:</b>				
Subscriptions earned:				
Subscriptions made for members by American Institute of Accountants	\$12,961.96	\$		
Other subscriptions	20,951.85			
Advertising	10,436.16			
Sales of magazines	1,828.30			
Sales of bound volumes, binding, etc. (less cost of binding)	1,519.87		27,485.11	18,497.87
Sales of books			\$47,698.14	\$18,497.87
Direct costs and expenses:				
Prime cost of paper, printing, etc.	\$19,085.77	\$13,057.79		\$ 8,590.55
Postage, express, telephone and telegrams	4,212.40	949.20		537.24
Royalties		1,240.71		798.04
Advertising and promotion	668.87	2,295.06		1,447.30
Miscellaneous				720.00
	\$23,967.04	\$17,542.76		\$11,373.13
Income, less direct costs and expenses	\$23,731.10	\$ 9,942.35	\$33,673.45	\$ 7,124.74
<b>Indirect expenses:</b>				
Salaries	\$19,339.90			\$17,411.68
Honoraria	4,066.67			600.00
Stationery and printing	595.05			378.74
Rent paid to 135 Cedar Street Corporation	5,500.00			5,500.00
Interest and discount	13.51			185.47
Insurance	94.78			112.20
Taxes	421.26			145.94
Social-security taxes	444.62			114.65
Supplies	475.94			366.92
Miscellaneous	561.41			287.95
Depreciation of furniture and fixtures	57.29			82.21
	\$31,571.43			\$25,185.76
Net profit for the year	\$ 2,102.02			\$ 443.16

American Institute of Accountants Yearbook

Exhibit F

135 CEDAR STREET CORPORATION

COMPARATIVE BALANCE-SHEETS AS AT AUGUST 31, 1937 AND 1936

	August 31, 1937	August 31, 1936		August 31, 1937	August 31, 1936
<i>Assets</i>					
Due from American Institute of Accountants (general fund).....	\$ 4,891.94	\$ 4,899.19			
Inventory of coal (at cost).....	350.50	368.93			
Land and buildings, at cost, less depreciation of \$36,766.10 at 1937 and \$34,471.56 at 1936.....	89,906.69	97,201.23			
Unexpired insurance premium.....	443.87	77.67			
	<u>31,528.14</u>	<u>31,528.14</u>			
<i>Liabilities and Capital</i>					
Accrued bond interest and taxes (see note).....				\$ 932.12	\$ 1,089.17
Due to American Institute of Accountants (general fund) for advance for improvements to building.....					
Refunding mortgage bonds, 7%, due 1940: Originally issued—\$90,000.00					
Outstanding—					
Held by American Institute of Accountants and affiliated corporations.....				17,000.00	21,000.00
Held by others.....				3,000.00	4,000.00
Total liabilities.....	<u>\$52,460.26</u>	<u>\$57,617.31</u>			
Capital stock:					
Authorized, issued and outstanding—100 shares without par value.....				\$ 1,000.00	\$ 1,000.00
Earned surplus:					
Balance at beginning of year.....				\$38,929.71	\$35,313.54
Net profit for year (exhibit G).....				3,203.03	3,616.17
Balance at end of year.....	<u>\$42,132.74</u>	<u>\$38,929.71</u>			
	<u>\$95,593.00</u>	<u>\$97,547.02</u>			

Note: The accrued interest includes interest payable on bonds owned by American Institute of Accountants and affiliated corporations of \$495.83 at 1937 and \$612.50 at 1936. This accrued interest is not set up as an asset by those corporations.

## Annual Accounts

### 135 CEDAR STREET CORPORATION

#### COMPARATIVE STATEMENT OF INCOME AND EXPENSES FOR THE FISCAL YEARS ENDED AUGUST 31, 1937 AND AUGUST 31, 1936

	Year ended Aug. 31, 1937	Year ended Aug. 31, 1936
<b>Income</b>		
Rent:		
American Institute of Accountants—general fund .....	\$ 4,700.00	\$ 4,800.00
Endowment fund .....	4,000.00	4,000.00
American Institute Publishing Co., Inc. ....	5,500.00	5,500.00
	<u>\$14,200.00</u>	<u>\$14,300.00</u>
<b>Expenses</b>		
Salaries .....	\$ 2,198.00	\$ 1,820.00
Interest on bonds .....	1,429.16	1,779.17
Taxes .....	2,165.34	2,262.43
Repairs .....	330.56	194.92
Heat, light and power .....	1,118.53	966.23
Insurance .....	286.99	298.33
Sundry expenses .....	1,173.85	1,065.81
Depreciation on building .....	2,294.54	2,296.94
	<u>\$10,996.97</u>	<u>\$10,683.83</u>
<b>Net income for year .....</b>	<u><b>\$ 3,203.03</b></u>	<u><b>\$ 3,616.17</b></u>

American Institute of Accountants Yearbook

Schedule 1

AMERICAN INSTITUTE OF ACCOUNTANTS  
and  
AMERICAN INSTITUTE OF ACCOUNTANTS FOUNDATION  
SCHEDULE OF INVESTMENTS IN MARKETABLE SECURITIES AS AT AUGUST 31, 1937  
AND OF INCOME RECEIVED THEREFROM DURING THE YEAR ENDED ON THAT DATE

Par Value or Shares	Description	Rate	Maturity	Cost	Market value Aug. 31, 1937	Income received
	AMERICAN INSTITUTE OF ACCOUNTANTS					
	AMERICAN INSTITUTE OF ACCOUNTANTS FOUNDATION					
	SCHEDULE OF INVESTMENTS IN MARKETABLE SECURITIES AS AT AUGUST 31, 1937					
	AND OF INCOME RECEIVED THEREFROM DURING THE YEAR ENDED ON THAT DATE					
	AMERICAN INSTITUTE OF ACCOUNTANTS					
	General Fund—Securities sold during year or transferred to endowment fund at cost:					
\$ 3,000	International Match Corporation, 20-year sinking-fund debenture	5 1/2 %	1947	\$	\$	\$ 27.22
**5,000	Jamestown, Franklin and Clearfield Railroad Co., first mortgage, fully guaranteed	4 1/2 %	1959			118.06
**5,000	Macon Terminal Co., first mortgage, 50-year, fully guaranteed	5 1/2 %	1965			82.50
**4,000	Washington and Vandermerre Railroad Co., 40-year, first mortgage, fully guaranteed	4 1/2 %	1947			
	AMERICAN INSTITUTE OF ACCOUNTANTS					
	Endowment Fund—					
*5,000	American Telephone and Telegraph Co., 30-year debentures	3 1/2 %	1966	\$ 5,100.00	\$ 4,925.00	\$ 73.58
*10,000	Argentine Republic, sinking-fund external conversion loan	4 1/2 %	1972	9,100.00	9,475.00	195.56
10,000	Atlantic Coast Line Railroad Co., general unified mortgage, 50-year, series "A"	4 1/2 %	1964	7,825.00	9,050.00	450.00
10,000	Australia, Commonwealth of, 30-year, external loan	5 1/2 %	1955	9,950.00	10,712.50	500.00
5,000	Bell Telephone Co. of Canada, first-mortgage gold bonds, series "B"	5 1/2 %	1957	10,000.00	12,075.00	500.00
5,000	Bell Telephone Co. of Pennsylvania, first and refunding mortgage, series "C"	5 1/2 %	1960	5,250.00	6,306.25	250.00
2,000	Bethlehem Steel Corp., consolidated mortgage, 30-year sinking fund, series "E"	3 1/2 %	1966	4,850.00	4,818.75	59.90
5,000	Boston and Maine Railroad Co., first mortgage, series "A"	5 1/2 %	1967	1,865.00	1,405.00	100.00
5,000	Brisbane, Australia, City of, 30-year, sinking fund, fully guaranteed	5 1/2 %	1956	4,775.00	5,125.00	250.00
5,000	Brooklyn-Manhattan Transit Corp., rapid-transit collateral trust	4 1/2 %	1966	5,000.00	3,812.50	225.00
*3,000	Canadian Pacific Railway Co., perpetual consolidated debentures	4 1/2 %	Perpetual	4,862.50	4,731.25	131.11
5,000	Carthage and Adirondack Railway Co., first mortgage, fully guaranteed	4 1/2 %	1987	2,797.50	2,490.00	67.33
5,000	Central Railroad Co. of New Jersey, 100-year, general mortgage	5 1/2 %	1987	5,162.50	2,025.00	250.00
5,000	Cleveland Union Terminals Co., first mortgage, sinking fund, series "C", fully guaranteed	4 1/2 %	1977		5,112.50	71.88
5,000	Erie Railroad Co., general lien—secured by first consolidated mortgage deed	4 1/2 %	1996	4,600.00	4,050.00	151.11
5,000	General American Investors Co., Inc., 25-year, debenture, series "A"	5 1/2 %	1957	5,112.50	5,100.00	250.00
5,000	Goodyear Tire and Rubber Co., first mortgage and collateral trust	5 1/2 %	1957	4,612.50	5,193.75	250.00
5,000	Great Northern Railway Co., general mortgage, series "E"	4 1/2 %	1977	4,612.50	5,162.50	225.00
5,000	Illinois Central Railroad Co. and Chicago, St. Louis and New Orleans Railroad Co., joint first refunding mortgage, series "A"	5 1/2 %	1963	4,525.00	3,450.00	181.94
5,000	Interborough Rapid Transit Co., first and refunding mortgage	5 1/2 %	1946	4,875.00	3,400.00	250.00
5,000	International Paper Co., first and refunding sinking-fund mortgage, series "B"	5 1/2 %	1946	4,875.00	3,100.00	250.00
*3,000	Jamestown, Franklin & Clearfield Railroad Co., first mortgage, fully guaranteed	4 1/2 %	1959	4,602.50	4,650.00	
5,000	Kansas Gas and Electric Co., first mortgage	4 1/2 %	1980	5,200.00	5,225.00	26.25
5,000	Louisville & Nashville Railroad Co., first and refunding mortgage, series "D"	5 1/2 %	2003	5,012.50	4,993.75	63.89
5,000	Macon Terminal Co., first mortgage, 50-year, fully guaranteed	5 1/2 %	1965	5,400.00	5,200.00	20.83
5,000	Morris and Essex Railroad Co., construction mortgage, fully guaranteed, series "B"	4 1/2 %	1955	4,612.50	4,112.50	62
5,000	New York Central & Hudson River Railroad Co., mortgage, registered	3 1/2 %	1997	4,556.25	4,800.00	175.00
5,000	New York Central & Hudson River Railroad Co., Lake Shore, collateral	3 1/2 %	1998	4,257.50	4,400.00	175.00
5,000	Northern Pacific Railway Co., refunding and improvement mortgage, series "B"	6 1/2 %	2047	4,700.00	5,525.00	300.00
5,000	Northern States Power Co., first and refunding mortgage	3 1/2 %	1967	4,762.50	4,881.25	44.72

## Annual Accounts

Par Value or Shares	Description	Rate	Maturity	Cost	Market value Aug. 31, 1937	Income received
10,000	Pacific Gas and Electric Co., first refunding mortgage, series "G"	4%	1964	\$ 10,150.00	\$ 10,675.00	\$ 400.00
5,000	Pennsylvania Co., 28-year secured	4%	1963	5,000.00	5,093.75	200.00
5,000	Public Service Co. of Northern Illinois, first lien and refunding mortgage, series "I"	4 1/2%	1960	5,250.00	5,243.75	7.50
5,000	Reading Co., general and refunding mortgage, series "A"	4 1/2%	1997	5,262.50	5,300.00	225.00
10,000	St. Louis, San Francisco Railway Co., prior lien mortgage, series "B"	5%	1950	8,755.00	2,300.00	In default
5,000	Shawinigan Water and Power Co., first mortgage and collateral trust, sinking fund, series "D"	4 1/2%	1970	5,250.00	5,206.25	69.38
5,000	Southern California Edison Co., Ltd., first and refunding mortgage	4%	1960	5,100.00	5,300.00	200.00
3,000	Southern Pacific Co., 50-year	4 1/2%	1981	2,801.25	2,460.00	135.00
3,000	Syracuse Lighting Co., Inc., first and refunding mortgage, series "B"	5%	1957	2,992.50	3,191.25	150.00
5,000	Wabash Telephone Co., 20-year first mortgage, sinking fund, series "A"	4 1/2%	1956	5,000.00	5,000.00	225.00
5,000	Washington Gas Light Co., refunding mortgage	5%	1958	5,277.50	5,281.25	12.08
45,000	Washington and Vandermere Railroad Co., 40-year first mortgage, fully guaranteed. Securities sold or redeemed during year:	4 1/2%	1947	4,000.00	3,720.00	30.00
5,000	American Telephone and Telegraph	5%	1965			125.00
10,000	Argentine Nation, Government of the, sinking-fund external loan	6%	1961			465.00
10,000	Canadian Northern Railway, 25-year sinking-fund gold debentures	6 1/2%	1946			597.04
3,000	Gulf States Utilities Company, first mortgage and refunding, series "A"	5%	1956			100.00
10,000	Montana Power Company, debenture, series "A"	5%	1962			238.89
5,000	New York Central Railroad, convertible secured	6%	1944			255.00
10,000	Province of Ontario, Canada, debenture	6%	1943			728.33
10,000	Terminal Railway Association of St. Louis, first consolidated mortgage of 1894	5%	1944			418.06
150 shs.	Shell Union Oil Corporation, preferred stock, cumulative convertible, par value \$100	5 1/2%				4,537.50
				<u>\$222,577.50</u>	<u>\$216,868.75</u>	<u>\$13,946.34</u>

### AMERICAN INSTITUTE OF ACCOUNTANTS FOUNDATION

\$10,000	Baltimore & Ohio Railroad Co., 5-year secured notes	4 1/2%	1939	\$ 9,126.25	\$ 10,400.00	\$ 450.00
3,000	Boston & Maine Railroad, first mortgage, series "A"	5%	1967	2,797.50	2,235.00	150.00
3,000	Brisbane, Australia, City of, 30-year sinking fund, fully guaranteed	5 1/2%	1958	4,775.00	5,125.00	250.00
3,000	Brooklyn Manhattan Transit Corp., rapid-transit collateral trust	4 1/2%	1966	5,000.00	3,812.50	225.00
5,000	Canadian Pacific Railway Co., perpetual consolidated debentures	4 1/2%	perpetual	4,425.00	4,731.25	200.00
5,000	Carriage & Adirondack Railway Co., first mortgage, fully guaranteed	4%	1981	1,865.00	1,660.00	44.89
5,000	Illinois Central Railroad Co. and Chicago, St. Louis and New Orleans Railroad Co., joint first refunding mortgage, series "A"	5%	1963	4,525.00	3,450.00	181.95
5,000	International Paper Co., first and refunding sinking-fund mortgage, series "B"	5%	1947	4,862.50	5,100.00	250.00
5,000	Pennsylvania Railroad Co., general mortgage, series "E"	4 1/2%	1984	4,900.00	5,300.00	212.50
5,000	Southern Pacific Co., 50-year	4 1/2%	1981	4,251.25	4,100.00	225.00
5,000	Wabash Telephone Co., 20-year first mortgage, sinking fund, series "A"	4 1/2%	1956	5,000.00	5,000.00	225.00
	Securities sold or redeemed during year:					
3,000	Green Government, international loan 1930, 35-year bonds	5 1/2%	1965			60.00
2,000	Gulf States Utilities Company, first mortgage and refunding, series "A"	5%	1956			66.67
4,000	International Match Corporation, 20-year sinking-fund debenture	5%	1947			
				<u>\$ 51,527.50</u>	<u>\$ 50,913.75</u>	<u>\$ 2,541.01</u>

\* Purchased during year.

\*\* Purchased during year by general fund and subsequently transferred at cost to endowment fund.

## Report of the Council

TO THE AMERICAN INSTITUTE OF ACCOUNTANTS :

GENTLEMEN : The report of the secretary for the fiscal year 1936-37, which is to be reprinted in pamphlet form and distributed to all certified public accountants, contains a comprehensive summary of the work of all committees and other agencies of the Institute during the fiscal year. It seems unnecessary in this report of the council, therefore, again to summarize what the various committees have done. All committee reports have been referred to and have been considered by the council, and appropriate action has been taken when necessary.

The council recommends that the members do not content themselves with reading a summary of the work of the year, although that affords an excellent means of obtaining a bird's-eye view of the broad program which the Institute has adopted. The committee reports themselves, which will be published in full in the YEARBOOK, are worth studying. This has been an unusually active year. Some of the committees have done work of great importance to the profession, and members will find it to their own advantage to familiarize themselves with the facts.

### DEATH OF A PAST PRESIDENT

The council learned with deep regret of the death of George Armistead, past president of the Institute. On receipt of the news of this sad event the executive committee adopted the following resolution, which the council endorses :

RESOLVED, That the executive committee record its regret at the death of George Armistead, of Houston, Texas, who served as president of the American Institute of Accountants in the fiscal year of 1934-35. His unswerving devotion to his duty and his championship of the highest professional ideals may well serve as an inspiration to the members of the profession who survive him, and,

FURTHER RESOLVED, That this resolution be inscribed in the minutes of the executive committee and that a copy be sent to Mr. Armistead's family and to his professional associates.

J. E. Hutchinson, Jr., member of council, represented the Institute at the funeral services and flowers were sent in the name of the council.

### THE MERGER

In order to complete the record, the council should report at this time that, in accordance with instructions of the 1936 annual meeting of the Institute at Dallas, Texas, certain proposed amendments to the by-laws of the Institute were submitted for a vote by mail ballot immediately after the meeting. The result of the mail ballot, dated October 20, 1936, which contained the amendments necessary to complete the merger and a number of administrative changes as well, were as follows :

Entitled to vote .....	2,832
Necessary to pass .....	1,417



*Report of the Council*

<i>Question No. 1</i>	
In favor .....	1,571
Against .....	70
<i>Question No. 2</i>	
In favor .....	1,572
Against .....	66
<i>Question No. 3</i>	
In favor .....	1,582
Against .....	54
<i>Question No. 4</i>	
In favor .....	1,595
Against .....	31
<i>Question No. 5</i>	
In favor .....	1,604
Against .....	26
<i>Question No. 6</i>	
In favor .....	1,562
Against .....	68
<i>Question No. 7</i>	
In favor .....	1,537
Against .....	92
<i>Question No. 8</i>	
In favor .....	1,538
Against .....	42
<i>Question No. 9</i>	
In favor .....	1,499
Against .....	82
<i>Question No. 10</i>	
In favor .....	1,574
Against .....	25
<i>Question No. 11</i>	
In favor .....	1,589
Against .....	35
<i>Question No. 12</i>	
In favor .....	1,610
Against .....	16
<i>Question No. 13</i>	
In favor .....	1,620
Against .....	10
<i>Question No. 14</i>	
In favor .....	1,611
Against .....	16
<i>Question No. 15</i>	
In favor .....	1,618
Against .....	14
<i>Question No. 16</i>	
In favor .....	1,532
Against .....	37
<i>Question No. 17</i>	
In favor .....	1,578
Against .....	37

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The president declared effective amendments stated in questions Nos. 1, 2, 3, 4, 5, 10, 11, 12, 13, 14, 15 and 17, as of November 21, 1936, and those stated in questions Nos. 6, 7, 8, 9 and 16 as of November 30, 1936.

The transfer of some 1,400 former members of the Society to membership in the Institute was completed in December and at the present time only about 65 former members of the Society have failed to enter the Institute.

In accordance with an agreement undertaken as part of the plan of merger, and approved by the members of the Institute at the Dallas meeting, proposed amendments to the by-laws were then submitted to the enlarged membership, one providing for a change of the Institute's name and the others proposing alternative methods of electing the governing body.

None of these proposed amendments obtained the required majority vote of all members of the Institute as the result of the mail ballot. Following is the record of that ballot which was dated, December 3, 1936:

Entitled to vote .....	3,807
Necessary to adopt .....	1,904
<i>Question No. 1</i>	
In favor .....	1,662
Against .....	624
Not voting .....	5
<i>Question No. 2</i>	
In favor of plan No. 1 .....	1,100
Against plan No. 1 .....	133
<i>Question No. 3</i>	
In favor of plan No. 2 .....	151
Against plan No. 2 .....	526
In favor of both plans .....	130
Against both plans .....	854
Not voting .....	34

In view of the inconclusive nature of the returns, the president sent a circular letter to the members, promising after the end of the busy season to send a questionnaire, phrased by him personally in as simple terms as possible, in an endeavor to find out what the membership really desired.

In May the president sent such a questionnaire to all members. The results have been published in *The Certified Public Accountant* both in total and by states. Only 1,155, far less than the majority of the members, replied to the questionnaire at all. Of those who did reply, a number expressed indifference. A majority of those who replied, 612, voted in favor of changing the Institute's name, but a substantial minority, 484, voted against. A heavy majority of those who replied, 743, voted against a change in the method of electing the council, with only 168 in favor. An analysis of the returns by section indicates no approach to unanimity of opinion in any large geographical section. In only a few states is there a really heavy majority one way or the other.

### MEMBERSHIP

At August 31, 1937, there were 4,890 members and associates of the Institute representing a net gain of 2,241 during the year. Entrance fees for admission

## *Report of the Council*

to the Institute have been reduced to \$10 in the case of members of state societies, remaining at \$25 in the case of others. The council reinstated E. H. Gilliam of St. Louis, as a member of the Institute.

### FINANCES

The accounts of the Institute and the auditors' reports thereon will be presented to the Institute at this meeting and will be published in full in the YEARBOOK. Suffice it here to say that the finances are in sound condition. Income has naturally been greatly increased as a result of the enlargement in membership, but expenses have also increased considerably. Many new undertakings which had been impossible before may now be launched by the national organization because of its increased resources.

### STAFF

The employed staff of the Institute has been increased somewhat. The addition of most importance has been the retention of an assistant secretary, who will work chiefly on the natural-business-year campaign, a new program of coöperation with state societies, and the Institute's public-relations work, all of which are expected to be carried out vigorously next year.

### NEW HEADQUARTERS

The council has authorized the executive committee to secure a new building in which to house the Institute's staff and possessions if an advantageous purchase can be made. The size of the Institute has increased to such a great extent in so short a time that more space is necessary. Many persons have expressed the opinion that the appearance of the present building, which the Institute has occupied for sixteen years, is no credit to the profession at the present stage of development.

The budget for the current fiscal year includes an appropriation of \$20,000 for building, repairs and equipment. This appropriation was made with the thought that if the new building is not purchased, an extensive overhauling of the present building will be necessary.

### COMMITTEES

Action of the council on reports of several committees during the year require mention.

### RELATIONS WITH THE BAR

The council received a report of progress by the special committee on co-operation with bar association stating that two meetings were held with representatives of the American Bar Association during the year, and that correspondence had passed between the committees of the two organizations. Conversations are expected to continue in an effort to clarify certain questions which have arisen regarding distinctions between the practice of accountancy and that of law. Relations with the bar association committee have been most friendly, and while the council has not yet officially expressed an opinion, it is unquestionably the feeling of the council that members of the Institute should exercise great care to avoid even the appearance of undertaking activities which

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should properly be performed by a lawyer. This committee of the council ventures to draw attention to rule 5 of the rules of professional conduct of the Institute, providing that no member or associate shall engage in any occupation conjointly with that of public accountant which in the opinion of the council is incompatible or inconsistent therewith.

### PROFESSIONAL ETHICS

The executive committee received from the committee on professional ethics a report stating that a prima-facie case had been established that a member of the Institute had violated rule 2 of the rules of professional conduct. A formal complaint was adopted and the member concerned was summoned to appear in answer before the council sitting as a trial board at a meeting April 12, 1937, at the Commodore Hotel, New York. After the hearing, the respondent was found guilty as charged of violation of rule 2 of the rules of professional conduct and was suspended for a period of six months.

The committee on professional ethics recommends that its successor file charges, if necessary, to stop what seems to be an increasing number of violations of rule 11 regarding advertising.

After considering a report of the special committee on coöperation with the Securities and Exchange Commission, the council has reaffirmed its opinion, expressed in a resolution adopted in 1934, that no accountants should have a substantial interest in securities of clients, regardless of whether or not such an interest might influence their judgment.

### STATE LEGISLATION

The council authorized publication of a preliminary statement of tentative principles of state accountancy legislation as a basis for discussion which might lead to greater consistency in accountancy laws.

### BY-LAWS

Amendments to the by-laws are being submitted which would prevent members of the committee on professional ethics from casting a vote as members of the trial board.

### EXECUTIVE COMMITTEE

The executive committee has reported fully to the council at its meetings on April 12, 1937, and October 18, 1937. Copies of minutes of all meetings of the executive committee have been sent to each member of the council.

### TERMINOLOGY

The council has received a report from the committee on terminology which had made considerable progress in its effort to define accounting terms and to obtain criticisms of its definitions. There is, however, not yet complete agreement on the definitions and the council is endeavoring at this time to lay out a proper procedure for continuation of this work.

### VACANCY IN COUNCIL

The resignation of Richard S. Wyler, of Kansas City, Mo., as a member of the council has been accepted with regret, leaving a vacancy in the council for

## *Report of the Council*

a term of four years, which should be filled at this annual meeting of the Institute.

### WASHINGTON OFFICE

After the merger of the two national organizations, it was decided to continue the Washington office of the American Society as an office of the Institute under the direction of two former members of the Society's staff. The service offered by this office has been advertised in the Institute's publications, and weekly reports of the activities of the office have been submitted to the executive committee. The committee reports to the council that from November 9, 1936, to August 31, 1937, a total of 508 inquiries were reported by the Washington office, 98 of which came from members of the Institute and others from out of town, 148 of which came from government departments and 262 of which came from members or others in the District of Columbia. The cost of maintaining the office through that period has been \$3,483.84, indicating a cost of \$6.85 for each inquiry, or \$35.54 for each out-of-town individual who has made use of the office.

It has been pointed out on several occasions that adequate information and advice regarding legislation and departmental regulations, and introductions, when necessary, to governmental officials, have always been readily obtained through counsel for the Institute, who are situated in Washington. Since the merger the principal purpose of the Washington office in the National Press Building has been to serve as a headquarters office for out-of-town members visiting Washington and to provide information about accountants and accountancy to resident and out-of-town members and governmental departments who might inquire. In the circumstances, the volume of activity does not appear to justify the cost of maintaining the office, and in the budget adopted by the council for the fiscal year 1937-1938, no provision has been made for continuation of the office.

### ACTIVITIES OF THE INSTITUTE

Formerly it was the custom in the report of the council to summarize all the activities of the Institute for the year under review, as reported to the council by the various officers and committees. This procedure has now become a physical impossibility, but this committee of the council dislikes to close its report without reference to the greatly improved relations of the Institute with state societies; to the remarkable progress that has been made in educating the public to the advantages of a natural business year; to the gratifying reception accorded to recommendations of the Institute's committee on Federal taxation for changes in the Federal revenue laws; to the highly valuable work of the board of examiners in providing standard examinations which have been adopted as the certified-public-accountant examinations of 44 states and territories; to the improvements effected in the Institute's publications, which constitute one of its most notable contributions to the profession; to the ever-increasing services rendered by the library and the bureau of information; to the activities of committees which have coöperated with the New York Stock Exchange, the Securities and Exchange Commission, the Robert Morris Associates, the National Association of Credit Men, and

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many other organizations; to the excellent work of the special committee on coöperation with trade associations; to the most constructive efforts of the special committee on governmental accounting in spreading information about municipal auditing and in fighting the practice of competitive bidding for municipal audits; to the work of the special committee on savings-and-loan accounts in coöperation with the Federal Home Loan Bank Board; and to the important work of many other committees, among them the most praiseworthy and successful efforts of the committee which arranged the never-to-be-forgotten celebration of the Institute's fiftieth anniversary.

Space simply does not permit a detailed review. Again we warn members that they will be the poorer if they do not study the reports which will be published after this meeting.

Respectfully submitted for the council

WILLIAM C. HEATON, *Chairman,*

PAUL K. KNIGHT,

WILLIAM R. TOLLETH,

*Committee.*

October 20, 1937.

## Report of the Executive Committee

### TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

**GENTLEMEN:** The executive committee reported fully to the council at the April meeting, and throughout the year has sent copies of minutes of its meetings to all the members of the council. The secretary has prepared a complete analysis of the work of the Institute for the year, which will be published, and it seems unnecessary at this time for the executive committee to report anything but the more important questions of policy which it has considered and which should have a place in the record.

### MERGER

Complete information has been published to the membership and submitted to the council regarding the completion of the merger with the American Society of Certified Public Accountants, which became finally effective last December with the ratification of the necessary amendments to the Institute's by-laws.

As agreed beforehand, two questions which had not been settled prior to the merger were submitted to the enlarged membership of the Institute, in the form of proposed amendments to the by-laws, immediately after the merger became effective. None of the proposed amendments received an affirmative vote from a majority of the members. It was suggested in some quarters, however, that the vote was not a fair reflection of the wishes of the membership because the manner in which the proposed amendments to the by-laws had been presented was confusing, and that the amendments themselves were involved and difficult to understand. Accordingly, in May, after the busy season, the president sent a questionnaire to each member of the Institute asking him to state his desires with respect to these two controversial questions in the simplest possible way. Results of this questionnaire were published in *The Certified Public Accountant*. Far less than a majority of all the members replied to the questionnaire at all, but of those who did reply a number expressed indifference; a majority voted in favor of the change of name, but the majority was not sufficiently large to be conclusive, and a substantial majority voted against a change in the method of electing the council. An analysis of the returns by states indicates no approach to unanimity of opinion in any geographical section. In few states is there a conclusive majority one way or the other.

### WASHINGTON OFFICE

Immediately after the merger it was resolved to continue the Washington office of the American Society as an office of the Institute under the direction of two former members of the Society's staff. The service offered by this office has been advertised in the Institute's publications, and detailed reports of the activities of the office have been submitted weekly. An analysis of these reports shows that from November 9, 1936, to August 31, 1937, a total of 508 inquiries were answered, 98 of which came from members of the Institute

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and others from out of town, 148 of which came from government officials or departments and 262 of which came from members or others in the District of Columbia. The cost of maintaining the office through that period has been \$3,483.83 indicating a cost of about \$6.85 for each inquiry, or \$35.54 for each out-of-town individual who has made use of the office. In the circumstances, when the committee on budget and finance consulted the executive committee about the budget for the coming fiscal year, it was the sense of the executive committee that no budget provision should be made for continuation of the Washington office after the meeting of the council, October 18th. The office has not been discontinued, however, since the executive committee preferred to await the action of the council on this report.

### NEW HEADQUARTERS

The merger and the rapid increase in membership following it has about doubled the size of the Institute in one year. It has been necessary to make a few additions to the staff (which required additional equipment), to increase filing facilities and add to the library's collection, all of which has somewhat crowded the building at 135 Cedar street. While there is still some space available, it is not so arranged that it can be used advantageously. There are no adequate meeting rooms in the building, and many members have emphatically expressed the opinion that the appearance of the building which the Institute has occupied for 16 years is no credit to the profession at the present stage of its development. Under the authority of the council, therefore, a subcommittee of the executive committee has inspected other available properties of New York, and may soon make a definite recommendation.

At the April meeting the council authorized the executive committee to take whatever action seemed desirable in this matter, and unless this authority is withdrawn it may be possible in the coming fall or winter for the executive committee to secure new quarters.

The executive committee recommended to the committee on budget and finance an appropriation of a sum of \$20,000 to the budget for the fiscal year 1937-38 for building, repairs and equipment. It was felt that, if a new building were not undertaken, extensive repairs and alterations would be necessary in the building at 135 Cedar street.

### STAFF

Some reorganization of the staff and additions to personnel have been necessary. The secretary has been designated managing editor of *The Journal of Accountancy*. Charles M. Smith, formerly assistant secretary, has been designated associate editor and now devotes all his time to the Institute's publications. H. T. Winton was engaged last September as assistant to the secretary, and devotes his time to the supervision of office routine and the assistance of various committees. Frank A. Gale, a man of considerable experience in association work and public-relations work, was employed as assistant secretary in August, 1937, with three principal duties—first, to do the work necessary to carry on the natural-business-year campaign effectively; second, to assist the state societies in their public-relations activities; and, third, to secure publicity for activities of the Institute and the state societies,



## Report of the Executive Committee

including annual meetings, regional meetings, publications and committee work. Several additional clerical assistants have also been employed. The total number of staff employees, including those now in the Washington office, is 29.

### FINANCES

The annual accounts will show that the finances of the Institute are in sound condition. They will also indicate that, while income has been greatly increased as the result of the merger, the expenses of increased activity have gone up commensurately. The fact is that there was much to be done which had been left undone because the national organization was simply not equipped to extend its program. The profession has now progressed to a point where it deserves a national association managed on a larger scale than has been possible before. Its national association should be comparable in all respects to those of other professional groups and the leading business organizations.

The extensive securities holdings of the Institute and its various funds were carefully analyzed last winter by a special committee appointed at the executive committee's suggestion. During the year the following purchases and sales of securities took place:

#### SECURITIES PURCHASED AND SOLD

*Fiscal Year 1936-37*

##### General Fund

###### *Purchased*

\$ 5,000	Macon Terminal, first mortgage 50 years guaranteed, 5%, 1965, at 108
4,000	Washington and Vandermere Railroad 4½%, 1947, at 100
5,000	Jamestown, Franklin and Clearfield Railroad, first mortgage, 4%, 1959, at 95¼

###### *Sold*

\$ 5,000	Macon Terminal, first mortgage 50 years guaranteed, 5%, 1965, at 108
4,000	Washington and Vandermere Railroad 4½%, 1947, at 100
5,000	Jamestown, Franklin and Clearfield Railroad, first mortgage, 4%, 1959, at 95¼
3,000	International Match Corporation bonds 5½%, 1947, at 14½

##### Foundation

###### *Purchased*

\$ 5,000	Illinois Central Railroad and Chicago, St. Louis and New Orleans, joint first mortgage, series "A", 5%, 1963, at 90¼
2,000	Carthage and Adirondack Railway Company, first mortgage, fully guaranteed, 4%, 1981, at 93¼

###### *Sold*

\$ 3,000	135 Cedar Street Corporation refunding mortgage bonds 7%, 1940, at 100
2,000	Gulf States Utilities Company, first mortgage and refunding, series "A", 5%, 1956, at 104
3,000	German Government International loan—1930, 5½%, at 29¼
4,000	International Match Corporation 5% bonds, 1947, at 14½

##### Endowment Fund

###### *Purchased*

\$ 5,000	Illinois Central Railroad and Chicago, St. Louis and New Orleans, joint first mortgage, series "A", 5%, 1963, at 90¼
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*Purchased*

\$ 3,000	Carthage and Adirondack Railway Company, first mortgage, fully guaranteed, 4%, 1981, at 93¼
5,000	Erie Railroad Company, general lien first consolidated mortgage deed, 4%, 1996, at 91¾
5,000	Canadian Pacific Railway Company, perpetual consolidated debenture, 4% at 97
5,000	American Telephone and Telegraph Company, 30-year debenture, 3¼%, 1966, at 102
10,000	Argentine Republic external loan 4%, 1972, at 91
5,000	Northern States Power Company, first and refunding mortgage, 3½%, 1967, at 95¼
5,000	Morris Essex Railroad Company, construction mortgage, series "B", fully guaranteed 4½%, 1955, at 92¾
5,000	Macon Terminal, first mortgage, 50-year guaranteed, 5%, 1965, at 108
4,000	Washington and Vandermere Railroad 4½%, 1947, at 100
5,000	Jamestown, Franklin and Clearfield Railroad, first mortgage, 4%, 1959, at 95¼
5,000	Public Service Company of Northern Illinois, 4½%, first lien and refunding mortgage, 1960, at 104¾
5,000	Washington Gas Light Company, refunding mortgage, 5%, 1958, at 105½
5,000	Cleveland Union Terminals Company, first mortgage sinking-fund, series "C", fully guaranteed, 4½%, 1977, at 102½
5,000	Louisville and Nashville Railroad Company, first and refunding mortgage, series "D", 4%, 2003, at 100
5,000	Bethlehem Steel Corporation, consolidated mortgage, 30-year, sinking fund, series "E" 3¾%, 1966, at 96¾
5,000	Kansas Gas and Electric Company, first mortgage, 4½%, 1980, at 103¾
5,000	Shawinigan Water and Power Company, first mortgage and collateral trust sinking-fund series "D", 4½%, 1970, at 104¾

*Sold*

\$ 1,000	135 Cedar Street Corporation, refunding mortgage bonds, 7%, 1940, at 100
3,000	Gulf States Utilities Company, first mortgage and refunding, series "A", 5%, 1956, at 104
10,000	Montana Power Company, debentures, series "A", 5%, 1962, at 104¾
5,000	American Telephone and Telegraph Company 5%, 1965, at 110
10,000	Argentine Nation, sinking fund, external loan, 6%, 1961, at 102½
5,000	New York Central Railroad Company, 10-year convertible, 6%, 1944, at 128
10,000	Terminal Railroad of St. Louis, first consolidated mortgage of 1894, 5%, 1944, at 115½
10,000	Canadian Northern Railway Co. 25-year, sinking-fund gold debenture 6½, 1946, at 124
10,000	Province of Ontario, debenture 6%, 1943, at 116½
150 shares	Shell Union Oil Corp. cum. preferred, 5½% at 104¾

TERMINOLOGY

Every member of the council will remember receiving last fall a mimeographed draft of definitions submitted by the committee on terminology. Numerous criticisms, indicating many differences in opinion, were received by the committee, which proceeded to analyze them and has attempted to give effect to them. It is quite likely, however, that there would still be con-

## *Report of the Executive Committee*

siderable disagreement among accountants as to the validity of some of the definitions. There is some disagreement within the committee on terminology itself as to what procedure should now be adopted in dealing with the tentative definitions that have been formulated.

The executive committee has discussed the matter at some length at several meetings. It does not believe that the definitions should be published, even as a tentative expression by the Institute, until at least the members of the council are substantially in agreement with respect to all the terms.

It is recommended that the whole matter be referred to the incoming executive committee for careful study.

### AMERICAN BAR ASSOCIATION

The special committee on cooperation with the bar association will undoubtedly render a detailed report to the council. In the spring the special committee referred to the executive committee a memorandum received from the American Bar Association's standing committee on unauthorized practice of the law, outlining that committee's views as to the relative positions of the practising certified public accountant and the practising attorney, particularly in tax work. Since the Institute's special committee on cooperation with the bar was widely scattered geographically, the executive committee authorized the appointment of three additional members in order that the chairman might meet with them and prepare a suitable reply to the bar association's memorandum, for consideration by the executive committee. It was impossible for the special committee to arrange such a meeting during the summer, and it has not yet reported to the executive committee, but perhaps will report to the council.

### INTERNATIONAL CONGRESS ON ACCOUNTING

The executive committee has received invitations to send representatives to the International Congress on Accounting, to be held at Berlin in September, 1938.

The matter has been referred to the incoming executive committee.

### EDUCATION

The executive committee has considered recommendations of the Institute's committee on education that the Institute definitely express its policy with regard to accountancy education. It does seem to the executive committee advisable that such an expression of policy in broad terms be made publicly by the Institute. It is recommended, therefore, that the council adopt the following resolution:

**WHEREAS**, After considering the 1937 report of its committee on education it seems desirable that the American Institute of Accountants record its policy respecting preliminary education for the professional practice of accounting, be it

**RESOLVED**, That the council of the American Institute of Accountants regards with favor the establishment of collegiate courses designed to train students for public accounting practice, and be it further

**RESOLVED**, That in principle said council approves the suggestion of its committee on education that such collegiate courses consist in approximately equal parts of cultural and technical accounting subjects, and be it further

## American Institute of Accountants Yearbook

RESOLVED, That the committee on education is hereby instructed to develop in cooperation with educational bodies minimum standards of curricula, finances, library, faculty and equipment, by means of which said council may judge whether or not a given course in accountancy in a given educational institution meets with its approval, and be it further

RESOLVED, That said council favors gradual requirement of additional experience in the cases of applicants for the certified-public-accountant certificate who have not concluded satisfactory courses in accountancy of collegiate grade, and be it further

RESOLVED, That in the opinion of said council the certified-public-accountant certificate should be available to candidates lacking formal collegiate education who meet rigid standards of apprenticeship training.

### DEATHS

The executive committee regrets to report the death of 38 members of the Institute in the fiscal year, among them George Armistead, past president, Philip N. Miller, member of council and chairman of the committee on professional ethics for the past year.

#### *Members*

William M. Affelder  
George Armistead  
Charles A. Baskerville  
George H. Bowers  
Alexander O. Campbell  
Thomas Charles Cannon  
O. M. Cartall  
John E. Cooper  
John A. Corrigan  
Patrick F. Crowley  
Harry J. Douglas  
Raye Maynard Fisher  
John Flint  
John H. Garrison  
Joseph Gill  
William B. Gower  
Nathaniel B. Hinckley  
Alexander Hunter  
William P. Kelly  
Ellis LeMaster

Ralph A. Martin  
W. Mayors  
Philip N. Miller  
Herman Muhlherr  
Albert M. Muse  
W. J. Palethorpe  
Wm. S. Parker  
John Gregory Parks  
Rufus Ricker  
P. Robert G. Sjostrom  
Charles B. Smith  
J. Hardwick Stagg  
Charles F. Sturz  
T. A. Thurston  
Hoskins Van Hooser

#### *Associates*

Frederick B. Bennett  
George H. Schutte  
Robert Hamilton Smith

The executive committee approved a program of activity for the Institute for the fiscal year 1937-1938, which was published in the October issue of *The Certified Public Accountant*.

A \$500 prize, donated by a member of the Institute, for the best essay on the subject, "To what extent can the practice of accounting be reduced to rules and standards?" was won by Gilbert R. Byrne, New York.

The executive committee has authorized reprinting of the secretary's report for the past fiscal year, including a complete summary of the work of the year, so that copies may be distributed to all certified public accountants.

The executive committee has held 12 meetings during the year.

Respectfully submitted for the executive committee,

ROBERT H. MONTGOMERY, *Chairman*.

J. L. CAREY, *Secretary*.  
October 18, 1937.

## Report of the Board of Examiners

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The board of examiners has held six meetings during the past fiscal year, at the first of which Maurice E. Peloubet was elected chairman.

### APPLICATIONS FOR ADMISSION TO THE INSTITUTE

In view of the merger and the establishment of one national organization, there has been a great increase in the number of applications. During the fiscal year, 536 applications were received, exclusive of American Society members who were admitted through the merger without, of course, any investigation by the board of examiners. Altogether, 2,329 new members and associates were admitted during the year, many of whom had applied before September 1, 1936. The board has disposed of all applications before it except 143, which have been held pending examination, interviews or further investigation.

### AMENDMENT TO THE BY-LAWS

The board recommended to council, in its report of last year, amendment of the by-laws to permit the admission, as associates, of certified public accountants with at least two years of public accounting experience, but not necessarily engaged in public practice at date of application. Amendments to the by-laws, embodying the foregoing recommendation, were enacted. Many accountants took advantage of the new provision, which has permitted many certified public accountants of considerable ability, occupying important positions in government and business, to become associated with the Institute, who were formerly technically ineligible.

### COÖPERATION WITH STATE BOARDS

During the year, the number of coöperating state and territorial boards has increased from thirty-six to forty-four. The board of examiners at considerable trouble and expense has continued to supply guides to the solutions and answers to examination questions, but the results have justified the difficulties undertaken. There have been relatively few differences between the grades of the Institute's examiners and those of the state boards, and in most cases the board of examiners has had opportunity to endeavor to reconcile differences in grading.

### STATISTICAL SUMMARY OF EXAMINATIONS

During the year, 363 applicants were recommended for admission as members and 140 for admission as associates on credit for other examinations; 162 were recommended for membership and 85 for associateship who had already passed the Institute's examination for C. P. A. certificates in coöperating states. 126 associates were recommended for advancement to membership.

Thirty-five applicants were granted oral examinations. All applicants for oral examinations have been required to present evidence of long experience in the practice of accountancy. Thirty applicants for membership and 5 for associateship passed oral examination.

## American Institute of Accountants Yearbook

Following are the results of the examinations, according to grades awarded by the Institute's examiners, in 30 states and 2 territories cooperating with the Institute under its standard plan during the year:

November, 1936:	Law	Auditing	Accounting
Papers graded.....	366	359	494
Passed.....	249	246	37
Failed.....	117	113	457
May, 1937:			
Papers graded.....	290	288	475
Passed.....	161	166	133
Failed.....	129	122	342

The following are the states and territories which used the Institute's examination questions:

### November, 1936:

Arizona, Arkansas, California, Colorado, Delaware, Florida, Hawaii, Idaho, Indiana, Kansas, Louisiana, Mississippi, Missouri, Montana, Nebraska, New Mexico, North Dakota, Oregon, Rhode Island, South Dakota, Tennessee, Texas, Utah, Vermont, West Virginia.

### May, 1937:

Alabama, Arizona, Arkansas, Colorado, Delaware, Florida, Hawaii, Idaho, Indiana, Iowa, Kansas, Louisiana, Maine, Mississippi, Missouri, Nebraska, New Hampshire, New Mexico, North Carolina, North Dakota, Oregon, Puerto Rico, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont.

## APPLICATION FEES

The council approved by mail ballot the board's ruling that application fees after January 1, 1937, be \$10.00 in the case of members in good standing of state societies of certified public accountants, and \$25.00 in other cases. Revised rules of the board of examiners containing a provision to reduce to \$5.00 the application fee for advancement from associate to member were also approved by a majority of council members by mail vote.

## PUBLICATIONS

The board of examiner's circular of information containing requirements for admission to the Institute, information regarding examinations and a bibliography of suggested texts for reading in preparation for examinations, was revised and published in April.

The pamphlet describing the Institute's standard plan of cooperation was revised and distributed to all cooperating state boards.

## ELIJAH WATT SELLS SCHOLARSHIP PRIZES

The winners of the Elijah Watt Sells scholarship prizes during the past fiscal year are as follows:

### November, 1936:

F. P. Morgan, of California, first prize  
Philip Field, of California, second prize

### May, 1937:

Max A. Saunders, of Oregon, first prize  
Albert J. Henke, of Oregon, second prize

## *Reports of Committees*

### ACCOUNTS

Upon recommendation by the board of examiners, the council at its spring meeting approved the inclusion of the accounts of the board as part of those of the general fund of the Institute.

Respectfully submitted for the board of examiners,

MAURICE E. PELOUBET, *Chairman.*

September 8, 1937.

### **Report of the Committee on Nominations**

TO THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The committee on nominations nominates the following for officers and members of council to be voted upon at the 1937 annual meeting at New York, October 19-22, 1937:

*For Officers:*

**PRESIDENT:**

Clem W. Collins, Colorado

**VICE-PRESIDENTS:**

William C. Heaton, New Jersey

Anson Herrick, California

**TREASURER:**

Arthur W. Teele, New York

*For Auditors:*

Fred L. Main, New York

J. S. Seidman, New York

*For Members of Council (Five-Year Term):*

Ralph B. Mayo, Colorado

Charles Floyd Coates, Connecticut

George P. Ellis, Illinois

George S. Olive, Indiana

Charles Carroll Croggon, Maryland

Earl A. Waldo, Minnesota

Marvin Orion Carter, Tennessee

*For Member of Council (Three-Year Term):*

Thomas H. Evans, Michigan

*For Member of Council (One-Year Term):*

George Cochrane, New York

Each of the nominees has expressed willingness to serve, if elected.

This list of nominations has the approval of all the members of the committee on nominations.

Respectfully submitted,

JOHN F. FORBES, New York,

WILL-A. CLADER, Pennsylvania,

W. L. CLARK, Oklahoma,

JULIUS E. FLINK, New Jersey,

HARRY M. JAY, Tennessee,

RICHARD D. SEAMANS, Massachusetts.

July 19, 1937.

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SUPPLEMENTARY REPORT

TO THE AMERICAN INSTITUTE OF ACCOUNTANTS:

**GENTLEMEN:** In accordance with the provisions of article XI, section 1 (a), of the by-laws, your committee on nominations canvassed the members of the Institute in states believed entitled to representation on the council, asking that names be suggested for nomination to council.

The results of the canvass made indicate indifference on the part of the membership of the various states involved. In only two of the nine states where selections were to be made, did a majority of the membership express a choice. In one state, with a voting power of more than 300, only 49 votes were received, and not one candidate received more than four votes. All together, 26 candidates were suggested in this particular state. These conditions are a source of much disappointment to your committee.

It is obvious, therefore, that notwithstanding the opportunity afforded to the membership for democratic expression of their wishes, there is evident a widespread lack of interest.

Nevertheless, the committee has been guided in its choice of nominees for the council by the suggestions which were received from the members in the several states.

Unless the membership expresses itself more potently in the future your committee believes that the system of seeking the views of individual members as to nominations will have failed of its purpose.

Respectfully submitted,

JOHN F. FORBES, New York,  
WILL-A. CLADER, Pennsylvania,  
W. L. CLARK, Oklahoma,  
JULIUS E. FLINK, New Jersey,  
HARRY M. JAY, Tennessee,  
RICHARD D. SEAMANS, Massachusetts.

July 28, 1937.

**Report of the Committee on Professional Ethics**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

**GENTLEMEN:** Your committee on professional ethics suffered a severe blow in the death of its chairman, Philip N. Miller, last May. Mr. Miller worked industriously and effectively and under his direction the committee had disposed of a number of important cases. The remaining members of the committee feel that the Institute is greatly indebted to him for the time he devoted, the sacrifices he made and the results he accomplished in the eight months he served as chairman.

The committee has considered twenty-one complaints during the year, ten of which were transmitted by the preceding committee. Of these ten, eight have been closed after investigation which failed to show prima facie evidence of violation of the rules of professional conduct. The remaining two cases are open awaiting additional evidence.



## *Reports of Committees*

Of the eleven cases originating this year, one resulted in the finding that there was prima facie evidence of violation of rule number 2. The case was reported to the executive committee and the respondent was summoned to appear before the council sitting as a trial board in April, and after hearing was suspended by the trial board for a period of six months.

Four of the complaints originating this year have been closed and six have not yet been disposed of finally.

Most of the complaints have been filed under the provisions of rule number 2 relating to misstatement in or omission of essential facts from financial statements on which a member had signed the report. The majority of these cases were based upon the findings of the Securities and Exchange Commission in stop-order proceedings. In most of them, the committee did not feel that the rules had been violated because there was no wilful misrepresentation or such gross negligence as to be inexcusable. In some of the cases dismissed on these grounds, the committee felt that the accountant concerned had not followed the best practices and had laid himself open to criticism in the choice or method of treatment. It has been suggested that in cases of this kind the Institute could render a service of great value to the profession if it would explain to the respondent the errors he had made, or alternatively, if the respondent is in the right, explain to the complainant or to the Securities and Exchange Commission, if not both, why the Institute believes that no error was made. It would be rather difficult, however, for the committee on professional ethics to take upon itself the task of explaining to various parties what was or was not good accounting practice. Perhaps this function should be delegated to the committee on accounting procedure, or to the special committee on cooperation with the Securities and Exchange Commission in the cases in which the commission is involved. This matter is referred to the council for what action it deems appropriate.

A related suggestion has been made that the findings of the committee on professional ethics be summarized and published without names for the information of the membership. The American Bar Association has followed this procedure and the Connecticut Society of Certified Public Accountants has also adopted it. If counsel for the Institute offers the opinion that this procedure would be practicable, your committee recommends that it be considered by the council with a view to adoption.

Complaints involving alleged violation of rules number 11 and 8, dealing with advertising and solicitation, have increased in frequency, largely in connection with tax work. Many of them have been disposed of on the statement of the respondent that the act which caused the complaint was taken without realization of its seriousness and the assurance that the offense would not be repeated. Your committee dislikes bringing first offenders to trial when the violation appears to have been committed in ignorance; but if such violations continue in such large numbers as in the recent past, the committee recommends to its successor that charges be filed in order that the membership may understand that such practices will not be condoned by the Institute.

In addition to formal complaints the committee has answered seventeen inquiries with respect to interpretations of the rules of professional conduct.

Several suggested changes in the rules of professional conduct were considered

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in a preliminary way by your committee, but work in this direction was abruptly halted by the death of the chairman of this committee. The suggested changes will be referred to the successor committee.

Respectfully submitted,

ROBERT O. BERGER,  
STANLEY G. H. FITCH,  
WAYNE KENDRICK,  
PAUL K. KNIGHT.

### **Report of the Committee on Budget and Finance**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The committee on budget and finance has made a careful study of the estimated revenues and proposed expenditures of the American Institute of Accountants and its associated companies and funds for the current fiscal year ending August 31, 1938, and presents herewith proposed budgets in detail pertaining thereto with the recommendation that they be adopted by the council, as follows:

Consolidated and summarized budget—year ending August 31, 1938  
General fund  
Endowment fund  
American Institute of Accountants Foundation  
The American Institute Publishing Co., Inc.  
135 Cedar Street Corporation

For the current fiscal year the aggregate revenue has been estimated at \$168,125.00 and the proposed expenditures amount to \$145,460.00. From the balance of estimated funds remaining, \$20,865.00, it is recommended that a sum of \$20,000.00 be appropriated in connection with the proposed new building, leaving an estimated consolidated surplus of \$665.00.

The proposed budgets submitted herewith, in the opinion of the committee, make ample provision for financing the normal activities of the Institute for the current fiscal year. It seems desirable, however, to comment briefly upon the recommendation to provide initial financing for the proposed new building.

At the council meeting of April 12, 1937, the following action was taken:

“Upon motion duly seconded the council authorized the president to appoint a committee to study the advisability of the purchase of a new building as headquarters for the Institute, and empowered the executive committee to take whatever action seemed desirable on receipt of the report of such a special committee.”

With these authorizations in mind, the committee recognizes that the proposal has now taken tangible form and that financial arrangements in respect thereto should be made. Obviously, it is desirable to finance the undertaking from Institute funds as much as possible, thereby reducing interest charges on borrowed money. Hence, the committee on budget and finance, with the approval of the executive committee of the Institute, recommends that the council (a) appropriate all surplus funds for the year ending August 31, 1938, up to

## Reports of Committees

the sum of \$20,000.00, to be set aside and used in connection with the acquisition of the proposed new building, or for expenditures incidental thereto, or for special repairs and improvements to the present building, or for liquidation of mortgage bonds outstanding thereagainst; and (b) authorize the executive committee in its discretion to expend such funds for the purposes specified above in order that effect may be given to the foregoing action.

It is interesting to note that the inauguration of plans to provide an adequate and dignified building as the headquarters of the American Institute of Accountants coincides with the celebration of the fiftieth anniversary of the founding of the Institute through its predecessor, the American Association of Public Accountants. Again, as marking a milestone in the history of the profession in the United States, it may seem fitting for the council to reaffirm its purpose to proceed as rapidly as possible with the plans, looking towards the completion of this project at an early date. Therefore, the committee on budget and finance, with the full approval and concurrence of the executive committee of the Institute, suggests to the council that, as a matter of policy until the completion of the proposed building, substantially all of the surplus, after providing for the ordinary expenses of the Institute, should be appropriated annually in succeeding budgets for building purposes.

It is, of course, impossible to forecast at the moment what the additional cost of operating and financing the proposed new building will be, in comparison with similar costs relating to the present quarters of the Institute at 135 Cedar Street. However, it is encouraging to note, and the committee desires to point out that, if the current year is any indication of what may be expected in future years, a substantial surplus will be available from ordinary operations to care for the anticipated additional cost of operating and financing the new building.

Respectfully submitted,

P. W. R. GLOVER, *Chairman*,  
JOHN K. MATHIESON,  
I. GRAHAM PATTINSON.

AMERICAN INSTITUTE OF ACCOUNTANTS  
AMERICAN INSTITUTE PUBLISHING CO., INC.  
135 CEDAR STREET CORPORATION  
Consolidated and Summarized Budget  
Year Ending August 31, 1938

	Budget 1937-1938
<i>Revenue, estimated:</i>	
Dues .....	\$110,000.00
*Net income from <i>The Journal of Accountancy</i> .....	18,000.00
*Net income from sales of books .....	11,150.00
From investments .....	13,975.00
Fees from state boards .....	8,500.00
Application fees .....	4,000.00
Miscellaneous .....	500.00
Total income .....	\$166,125.00

\*See note, page 478.

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*Expenditures to be appropriated:*

	Budget 1937-1938
Salaries:	
Secretary .....	\$ 9,000.00
Staff .....	55,726.00
Honoraria .....	7,500.00
Stationery and printing .....	6,350.00
Postage and express .....	9,350.00
Telephone and telegraph .....	2,400.00
Annual meeting stenographic report .....	800.00
Executive committee .....	750.00
Year-books .....	4,900.00
Unemployment insurance and social-security tax .....	1,936.00
President's travel and other expenses .....	1,500.00
Traveling expenses .....	4,000.00
Legal fees and expenses .....	4,500.00
General expenses .....	3,150.00
Supplies .....	2,500.00
Natural business year .....	4,000.00
Equipment .....	650.00
Books and magazines (library) .....	2,500.00
Fee of security custodian .....	75.00
Expenses of examinations .....	8,500.00
Taxes .....	2,450.00
Heat, light and power .....	1,200.00
Elevator supervision .....	288.00
Water .....	50.00
Repairs and maintenance .....	635.83
Insurance .....	420.00
Interest on bonds .....	1,079.17
Reserve for redemption of bonds .....	5,000.00
Advertising and promotion .....	2,000.00
Royalties on book sales .....	800.00
Interest and discount .....	50.00
Washington office expenses .....	1,400.00
Appropriation for proposed new building and expenditures incidental thereto, also available for special repairs and improvements to present building and liquidation of mortgage bonds outstanding thereagainst .....	20,000.00
Total expenditures .....	\$165,460.00
Estimated consolidated surplus .....	\$ 665.00*

NOTE:

Income from subscriptions earned. Sale of single copies, advertising, etc. ....	\$37,500.00
Less—Production costs and expenses. ....	19,500.00
	\$18,000.00
Income from sale of books .....	\$16,500.00
Less—Direct costs and expenses .....	5,500.00
	\$11,000.00
Sales of year-book .....	150.00
	\$11,150.00

\* On October 22nd the council appropriated \$665.00 for purposes of the committee on terminology.

## Reports of Committees

### GENERAL FUND

	Budget 1937-1938
<i>Revenue, estimated:</i>	
Dues . . . . .	\$110,000.00
From investments . . . . .	500.00
Fees from state boards . . . . .	8,500.00
Application fees . . . . .	4,000.00
Sales of year-books . . . . .	150.00
Miscellaneous . . . . .	500.00
Total income . . . . .	\$123,650.00
<i>Expenditures to be appropriated:</i>	
Salaries:	
Secretary . . . . .	\$ 5,500.00
Staff . . . . .	25,893.00
Honoraria . . . . .	4,100.00
Stationery and printing . . . . .	5,800.00
Postage and express . . . . .	4,350.00
Telephone and telegraph . . . . .	1,650.00
Annual meeting stenographic report . . . . .	800.00
Executive committee . . . . .	750.00
Year-books . . . . .	4,900.00
Unemployment insurance and social-security tax . . . . .	900.00
President's travel and other expenses . . . . .	1,500.00
Traveling expenses . . . . .	4,000.00
Legal fees and expenses . . . . .	2,500.00
General expenses . . . . .	2,000.00
Supplies . . . . .	1,500.00
Natural business year . . . . .	4,000.00
Expenses of examinations . . . . .	8,500.00
Equipment . . . . .	500.00
Washington office expenses . . . . .	1,400.00
Rent—To 135 Cedar Street Corporation . . . . .	4,500.00
Portion of dues covering members' subscriptions to <i>The Journal of Accountancy</i> . . . . .	15,450.00
Appropriation for proposed new building and expenditures incidental thereto; also available for special repairs and improvements to present building and liquidation of mortgage bonds outstanding thereagainst . . . . .	20,000.00
Total expenditures . . . . .	\$120,493.00
	\$ 3,157.00
<i>Deduct:</i>	
Estimated excess expenditures of:	
Endowment fund . . . . .	\$2,372.00
American Institute Publishing Co., Inc. . . . .	120.00
	2,492.00
Estimated surplus for 1937-1938 . . . . .	\$ 665.00*

\* On October 22nd the council appropriated \$665.00 for purposes of the committee on terminology.

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ENDOWMENT FUND

	Budget 1937-1938
<i>Revenue, estimated:</i>	
From investments . . . . .	\$ 10,400.00
Contribution for library—from the foundation . . . . .	3,000.00
Total income . . . . .	\$ 13,400.00
<i>Expenditures to be appropriated:</i>	
Salaries—staff . . . . .	\$ 8,160.00
Stationery and printing . . . . .	50.00
Postage and express . . . . .	100.00
Telephone and telegrams . . . . .	150.00
Unemployment insurance and social-security tax . . . . .	262.00
General expenses . . . . .	250.00
Supplies . . . . .	200.00
Equipment . . . . .	100.00
Books and magazines . . . . .	2,500.00
Rent—To 135 Cedar Street Corporation . . . . .	4,000.00
Total expenditures . . . . .	\$ 15,772.00
Estimated excess expenditures to be absorbed by the general fund . . . . .	\$ 2,372.00

AMERICAN INSTITUTE OF ACCOUNTANTS FOUNDATION

	Budget 1937-1938
<i>Revenue, estimated:</i>	
From investments . . . . .	\$ 3,075.00
Total income . . . . .	\$ 3,075.00
<i>Expenditures to be appropriated:</i>	
Contribution for endowment fund—library . . . . .	\$ 3,000.00
Fee to security custodian . . . . .	75.00
Total expenditures . . . . .	\$ 3,075.00

TO THE DIRECTORS OF THE AMERICAN INSTITUTE PUBLISHING CO., INC.:

GENTLEMEN: The committee on budget and finance of the American Institute of Accountants has been requested to prepare and submits herewith a budget for your corporation for the year ending August 31, 1938:

AMERICAN INSTITUTE PUBLISHING CO., INC.

	Budget 1937-1938
<i>Revenue, estimated:</i>	
Net income from <i>The Journal of Accountancy</i> for subscriptions earned, advertising, and sales of single copies after deducting prime costs of paper, printing, etc. . . . .	\$ 33,450.00
Net income from sales of books, after deducting prime costs of paper, printing, etc. . . . .	11,000.00
Total income . . . . .	\$ 44,450.00

## Reports of Committees

<i>Expenditures to be appropriated:</i>	Budget 1937-1938
Salaries:	
Secretary .....	\$ 3,500.00
Staff .....	19,385.00
Honoraria .....	3,400.00
Stationery and printing .....	500.00
Postage and express .....	4,900.00
Telephone and telegraph .....	600.00
Unemployment and social-security tax .....	735.00
General expenses .....	500.00
Supplies .....	400.00
Taxes .....	150.00
Insurance .....	100.00
Advertising and promotion .....	2,000.00
Royalties on book sales .....	800.00
Interest and discount .....	50.00
Legal fees .....	2,000.00
Equipment .....	50.00
Rent—To 135 Cedar Street Corporation .....	5,500.00
Total expenditures .....	\$ 44,570.00
Estimated excess expenditures to be absorbed by the general fund .....	\$ 120.00

### TO THE DIRECTORS OF 135 CEDAR STREET CORPORATION:

GENTLEMEN: The committee on budget and finance of the American Institute of Accountants has been requested to prepare, and submits herewith, a budget for your Corporation for the year ending August 31, 1938:

<i>Revenue:</i>	Budget 1937-1938
135 CEDAR STREET CORPORATION	
Rent—American Institute of Accountants .....	\$ 14,000.00
Total income .....	\$ 14,000.00
<i>Expenditures to be appropriated:</i>	
Salaries—staff .....	\$ 2,288.00
Unemployment insurance and social-security tax .....	39.00
General expenses .....	400.00
Supplies .....	400.00
Taxes .....	2,300.00
Heat, light and power .....	1,200.00
Elevator supervision .....	288.00
Water .....	50.00
Repairs and maintenance .....	635.83
Insurance .....	320.00
Interest on bonds .....	1,079.17
Reserve for redemption of bonds .....	5,000.00
Total expenditures .....	\$ 14,000.00

Respectfully submitted,

P. W. R. GLOVER, *Chairman*,  
JOHN K. MATHIESON,  
I. GRAHAM PATTINSON.

October 11, 1937.

## *American Institute of Accountants Yearbook*

### Report of the Committee on By-laws

TO THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: We desire to report that since our appointment as members of the committee on by-laws a number of matters have been referred to us and, as a result of our deliberations, we desire to place before you the following:

Proposed changes in by-laws to prevent members of the committee on professional ethics from voting as members of the trial board.

In order to accomplish the above results, the following changes in by-laws are recommended:

Insert in article VI, section 3, after the words "trial board" in the first sentence, the following new sentence: "Members of the committee on professional ethics shall not be entitled to vote as members of the trial board."

Insert the words "and entitled to vote" after the phrase on the sixth and seventh lines reading "the trial board by a two-thirds vote of the members present" and also after the words on the ninth line reading "by a three-fourths vote of the members present."

Insert after the words "trial board" in the second line of Section 4 the words "members of the committee on professional ethics not being entitled to vote" and insert after the word "present" in the third line of section 4 the words "and entitled to vote."

In preparing the proposals for the above changes in section 4 we realized that the present language of the section permits rescission or modification only within two years after the expulsion or suspension and, having canvassed certain members of the council who might be expected to know whether it was the intention so to limit the council's authority, we are satisfied that such was not the intention and therefore we are suggesting for your consideration a further change in section 4 so as to authorize the council as a trial board to take action to rescind or modify the expulsion or suspension any time after its decision to suspend or expel has been published in *The Journal of Accountancy*. It seems to us that it would be unfortunate if our by-laws did not permit the council to act in rescission of a previous decision if evidence justifying such rescission were received by it after a period of two years.

As a consequence of the above suggested changes sections 3 and 4 would read as follows:

#### ARTICLE VI

Sec. 3. For the purpose of adjudicating charges against members or associates of the Institute as provided in the foregoing sections, the council shall convene as a trial board. Members of the committee on professional ethics shall not be entitled to vote as members of the trial board. The executive committee shall instruct the secretary to send due notice to the parties concerned at least thirty days prior to the proposed session. After hearing the evidence presented by the committee on professional ethics or other complainant and by the defense, the trial board by a two-thirds vote of the members present and entitled to vote may admonish or suspend for a period of not more than two years the member or associate against whom complaint is made or by a three-fourths vote of the members present and entitled to vote may expel the member or associate against whom complaint is made. A statement of the case and the decision of the trial board thereon, either with or without the name of the person involved, shall be prepared by the executive committee and published in *The Journal of Accountancy*.



## Reports of Committees

Sec. 4. At any time after the publication in *The Journal of Accountancy* of a statement of the case and decision of the trial board thereon the council, sitting as a trial board, members of the committee on professional ethics not being entitled to vote, by a three-fourths vote of the members present and entitled to vote may recall, rescind or modify such expulsion or suspension.

Various other matters have been considered and disposed of by this committee during the year, but we have no recommendations thereon.

Respectfully submitted,

GEORGE COCHRANE, *Chairman*,  
R. W. E. COLE,  
JAMES J. HASTINGS,  
HAROLD A. MOCK,  
FRANK L. WILCOX.

September 3, 1937.

### Report of the Committee on Education

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: Your committee on education presents the following report of its activities during the past year:

To its 1936 report it has had very favorable reaction from the American Accounting Association—formerly the American Association of University Instructors in Accounting—representing the men charged with accounting education. It seems to your committee that its most valuable service is along the lines of coöperation with educational institutions endeavoring to train students in accountancy by advising them as to the educational standards set by your professional body. It is for that reason that your committee seeks official action by you on its report. The time is particularly opportune for leadership in formulating the lines which educational effort shall follow and for counsel as to the methods of attaining the desired ends. As your committee views it, such official action by you does not thereby put its recommendations into effect for governing admission to the American Institute of Accountants nor for admission to their examination. At the present stage it is wholly advisory and serves as an expression of opinion of a professional body as to the type of educational training which it deems adequate for the practice of the profession.

The 1935 report of the committee on education recommended that the American Institute of Accountants "could render a very worth-while service to accountancy education in any one or all of the following ways:

1. By formulating a policy setting forth specific standards of educational training for the practice of public accountancy.
2. By encouraging the strengthening of the training now available in various collegiate schools of business, even to the extent of suggesting the organization of separate professional schools for this purpose.
3. By encouraging the amendment of the statutes of the various states to set up higher educational requirements for certification.
4. By a gradual strengthening of the examinations for entrance to the Institute in accordance with the above suggestions."

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In the 1936 report your committee recommended that formal action be taken, in principle, as follows:

1. That it is the matured judgment of the council of the American Institute of Accountants that, in view of the character of the work of public accountants and the responsibilities placed on them, four years of collegiate \* training beyond the high school should constitute a minimum educational requirement for the practice of professional accountancy.
2. That the four-year course of collegiate training prescribed under "1" above—constituting 120 semester hours,† as commonly reckoned—shall consist of:
  - a. 60 semester hours devoted to cultural subjects
  - b. 60 semester hours devoted to professional subjects
3. That the 60 semester hours of professional training—whether received in a separate professional school or as separate courses in the college shall consist of:
 

a. Courses in accounting—comprising Principles of Accounting, Auditing, Systems, Financial Reports and their interpretation, and related subjects . . . . .	38	semester hrs.
b. Courses in business law . . . . .	8	" "
c. Courses in finance . . . . .	8	" "
d. Courses in economics . . . . .	6	" "
Total . . . . .	60	" "

NOTE.—It is to be understood that the above course divisions and titles are to be given liberal interpretation; e.g. the courses in "business law" may well include a course in income taxes; courses in "finance," courses in banking, corporation finance, investments, corporate reorganizations, etc.; courses in "economics," courses in marketing, statistics, business organization, labor and personnel problems, etc.

The committee on education feels that the above aims are worthy of your formal adoption, in principle, as laying a foundation on which courses of instruction in our institutions of higher education may be organized or continued, at the same time leaving ample opportunity for individual initiative on the part of such institutions.

Your committee feels strongly, however, that while in its work the emphasis has necessarily been placed on formal educational training, it desires to emphasize also that the apprenticeship method of training used extensively in the past should still be made available for young men desirous of entering the field of professional accountancy. Much excellent material may well still come from that source, and no state laws should, at this stage, definitely debar that method of training.

Other work which your committee hopes to proceed with in the near future comprises:

1. An attempt to develop, formulate, and present in an early report, a set of standards—covering at least: (a) courses and their content; (b) faculty personnel; (c) library and laboratory equipment; and (d) finan-

\* This term, collegiate, as here used refers to any school of higher education in which the work done is of collegiate grade.

† The semester hour may be defined as 1 hour of lecture or class recitation per week throughout a semester of at least 15 weeks. Two hours of laboratory work are usually rated as the equivalent of 1 hour of lecture work.

## Reports of Committees

- cial resources—to be used as a basis for measuring or rating the various schools offering professional training in accountancy.
2. Beginning with the scholastic year 1940–1941, the establishment of ratings of the various schools offering professional accountancy training courses.
  3. Coöperation with the universities in the guidance of research undertaken by students of accountancy.
  4. Consideration of the advisability of the Institute's establishing prizes and awards to encourage research and professional achievement on the part of younger practitioners.

Respectfully submitted,

ROY B. KESTER, *Chairman*,  
JACOB B. TAYLOR,  
PAUL K. KNIGHT,  
GEORGE E. BENNETT.

September 7, 1937.

### COMMITTEE ON EDUCATION—MINORITY REPORT

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: I regret the necessity of submitting this minority report of the committee on education. The report of the majority, however, contains material (submitted in the 1936 report of the majority) with which I disagree in a minority report dated September 20, 1936. This minority report appears on pages 442 and 443 of the *Yearbook* for 1936. I see no reason to change my views on this matter and, therefore, repeat from my former report as follows:

“I cannot bring myself to approve of the particularity with which the division of semester hours is made with respect to different subjects of study. I believe that the Institute's objective should be to set *standards* of attainment and not the *methods* by which the standards will be attained. I do not believe that the committee's report should attempt to specify the fields to be covered in professional subjects and the number of hours to be taught in each field. I think it would be better to specify what the scope of the work should be in accounting, in law, and in organization and finance, and to leave to the school the problem of working out a curriculum that would adequately cover the scope of instruction indicated.”

We should not, it seems to me, attempt to strait-jacket our professional schools with respect to curricula. We might well, however, express our views as to the approximate division of class hours between cultural and technical subjects. Even so, considerable leeway should be given in view of differences in opinion as to what may properly be considered technical and cultural subjects of study.

There are other and perhaps less important features of the report with which I am not in agreement. Among these are the following:

The Institute, it seems to me, should not refer to the requirements with respect to experience and practice as “the apprenticeship method of training.” I am, however, in agreement with the idea that the Institute may profitably express its views with respect to practice requirements as a preliminary to the granting of full professional status.

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I am not in agreement with a good deal that is contained in the last four paragraphs, numbered 1 to 4, of the report. Why attempt, as a national professional society, to set standards with respect to faculty personnel, library and laboratory equipment, and financial resources? All of this is done, so far as New York state is concerned, by the state education department, and I presume is done by proper authority in practically all of the other states. We might well inquire into such matters with respect to a particular institution that was in question, but the setting of the proposed standards with respect to all institutions is, as I see the matter, a bit presumptuous and quite unnecessary.

Again, if we should obtain such information, why should we use the information for the purpose of "rating" the various schools offering professional training in accountancy? I am decidedly of the opinion that we should not. Even the state of New York, with a large staff of experienced administrators, does not attempt to rate the various schools coming within a particular classification. Why should the Institute attempt this difficult business?

There can be no objection whatever to the encouragement of coöperation of the Institute with the universities in all matters having to do with professional education in accountancy.

Likewise, I believe it would be entirely proper for the Institute to make any awards or to confer any honors that it deems fitting for distinguished achievement on the part of students of accountancy in recognized professional courses. I do not believe, from my experience in accountancy practice, that it would be either desirable or practicable to make awards to "younger practitioners" on the basis of what is accomplished in their professional employment.

Respectfully submitted,

HOMER S. PACE.

August 28, 1937.

## Report of the Committee on Federal Taxation

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: During the past fiscal year, the committee on Federal taxation has devoted itself particularly to the task of keeping abreast of activities of Congress and the Treasury Department regarding proposed amendments of the Federal Revenue Act and related regulations, by maintaining contacts in Washington, and otherwise.

Incident to observing legislative activity, the committee also collaborated with other committees of the Institute, similarly concerned with legislation; notably the committee on coöperation with the national bankruptcy conference, with which the committee on Federal taxation conferred concerning income tax amendments introduced in the Chandler bill (H. R. 6439). That bill deals with changes in procedure under 77B of the bankruptcy act.

Soon after its appointment, last fall, the committee on Federal taxation sent a circular to all the state societies of certified public accountants, requesting

## Reports of Committees

suggestions for changes in the Revenue Act of 1936. The replies were analyzed and were published in *The Certified Public Accountant* for March, 1937.

The committee has dealt with these recommendations, as well as its own, by informal consultations in Washington, and has recently filed with the authorities in Washington a comprehensive memorandum on the subject of proposed amendments to the Federal Revenue Act in the form of a report addressed to the council of the Institute, which will be submitted as a supplement to this report. It did not appear that the Institute's recommendations would be effective if submitted during the past session of Congress; consequently, they have been withheld until the present time. It is very likely, however, that a substantial overhauling of the Revenue Act will be undertaken when Congress reconvenes; and the committee, as then constituted, should be prepared to submit additional memoranda, or to appear personally at public or private hearings on proposed legislation.

The Revenue Act of 1937, generally described as "the loophole law," was introduced and passed in a very short space of time toward the end of the session. The committee did not receive a print of the bill until a few days before it was finally enacted, but immediately noticed that section 340 required the filing of information returns by accountants and others who had rendered advice in the formation or reorganization of foreign corporations.

Your committee sent a letter to the Secretary of the Treasury, pointing out objections to this provision, but the bill passed without change. Subsequently, a letter was received from the Acting Secretary of the Treasury, containing assurance that there was no desire on the part of the Government to impose unnecessary burdens upon accountants or any disposition to invoke penalties on those who in good faith endeavored to comply with the law. The committee intends to recommend liberal and reasonable requirements in the regulations issued by the Treasury Department under section 340.

These have been the major efforts of the committee, but the following incidental activities may be worth mentioning for the sake of the records:

Inquiries from individual members of the Institute and others, in respect of Federal tax laws or regulations, have been answered to the best of the chairman's ability, but the committee cannot be expected to serve as an information bureau on taxes and, in future, will decline to answer such individual inquiries.

At the request of the editor of *The Journal of Accountancy*, the committee has assisted in the preparation of editorial comment on tax questions from time to time.

On several occasions, members of the committee have delivered addresses at meetings or over the radio, on questions related to taxation, and on these occasions have been introduced as members of the Institute's committee on Federal taxation.

Respectfully submitted,

VICTOR H. STEMPF, *Chairman*,  
BERL G. GRAHAM,  
WAYNE KENDRICK,  
J. S. SEIDMAN,  
CLARENCE L. TURNER.

September 9, 1937.

## *American Institute of Accountants Yearbook*

### Report of the Committee on Publication

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: Since the last annual report of the committee on publication there have been several important changes of policy and administration to which attention should be called. A. P. Richardson retired as editor of the Institute's publications as of December 31, 1936, and in accordance with the plan approved at the last annual meeting of the Institute, may be called upon for contributions from time to time. A similar plan was adopted in the case of D. W. Springer, former editor of *The Certified Public Accountant*. The committee on publication has assumed closer supervision of publications, particularly *The Journal of Accountancy*, while the executive management is in the hands of John L. Carey, as managing editor, assisted by Charles M. Smith, who as associate editor now devotes all of his time to the publications.

The committee on publication has appreciated the importance of the publishing activities of the Institute both as a practical service to members and as a means of educating the profession and the public and has given serious consideration to the ways in which this dual purpose could best be served. The advice of members and other readers was sought, and an earnest effort was made to direct the publications in such a way that they would continue as a credit to the Institute and the profession. These activities, which are only a part of the general program of the Institute, are not intended to be profit making, but for the full fiscal year there was a profit of \$2,102.02.

Early in the year the company produced *Lumber Accounts*, by Walter Mucklow, in accordance with arrangements for publication made by the previous committee. Sales of this book have been relatively slow because of the specialized nature of the subject-matter, but it is expected that a fairly steady demand for the volume will continue for several years.

In addition, the company undertook publication of *Financial Audits*, by D. L. Trouant, and *Audit Working Papers*, by Maurice E. Peloubet. Sales of these books have been excellent, enabling complete recovery of the cost of publication of the former and recovery of 88% of the cost of the latter, with the likelihood of a substantial profit to the company in the course of time. It should be noted that the copyright of *Financial Audits* was donated to the company by Mr. Trouant and his firm, Price, Waterhouse & Co.

The committee caused advertisements of *Financial Audits* and *Audit Working Papers* to be placed in *The Canadian Chartered Accountant*, *The Accounting Review* and *The Controller*. *Lumber Accounts* was advertised in *The American Lumberman*. It is believed that sales were stimulated in this way.

It is hoped to increase the sale of several older books now on hand, of particular interest to students, by issuing editions in less expensive bindings which may be sold at reduced prices.

The executive committee suggested that in the future no books be published by the publishing company without the approval of the executive committee.

Circulation of *The Journal of Accountancy* has increased by 32.3% during the year, rising from 8,325 for the issue of August, 1936, to 11,014 for the issue of August, 1937. That part of the subscription list which is composed of members and associates of the Institute increased 85%, due in large part to the

## Reports of Committees

merger of the Institute with the American Society. Subscriptions of non-members increased 7.7%. A special effort has been made during the year to increase the number of nonmember subscribers, but the full result of this effort cannot be expected before the October or November issues.

To lay the basis for a campaign to increase both circulation and advertising, membership in the Audit Bureau of Circulations was taken on behalf of *The Journal of Accountancy*. The initial audit made by this agency, covering the six months ending June 30, 1937, showed an average net paid circulation of 9,827. The following classification of subscribers was reported by the auditors:

Certified public accountants, public accountants and accounting firms.....	61.38%
Company officials—presidents, vice-presidents, treasurers, controllers and other executives.....	12.57
Miscellaneous—government, state and city departments and employees, statisticians, cashiers, etc.....	4.91
Student accountants.....	5.10
Colleges, universities and schools (instructors and libraries).....	4.23
Public libraries.....	1.42
Not yet classified.....	10.39
	100.00%

Revenue from advertising in *The Journal of Accountancy* increased during the year to a total of \$10,436.16, as compared with \$7,222.35 for the previous year, the increase averaging \$267.82 an issue for the past 12 months and \$315.34 an issue for the past six months, as compared with the corresponding months of the previous year.

The publishing company, on March 1, 1937, employed George H. Sherwood as business manager of *The Journal of Accountancy* to fill the vacancy which had existed since the death of Seymour N. Marsh in the spring of 1936. Mr. Sherwood's efforts have materially helped toward the increase over the previous year in revenue from circulation and from advertising.

The committee has given consideration to the advisability of reducing the subscription price of *The Journal of Accountancy*, but has not as yet reached a decision in this matter. The question to be decided is whether a reduction in subscription price would attract enough additional subscribers so that there would be no net loss from the reduction.

Last spring the committee caused a questionnaire to be sent to each reader of *The Journal of Accountancy* designed to indicate which departments of the magazine were read with most interest and to suggest topics for treatment in articles or otherwise. Approximately 20% of the readers returned the questionnaire, and the following analysis of the replies indicating interest in the various departments is presented:

	Per cent. of total who read	Per cent. of total who read with particular interest
Editorial.....	94%	61%
Signed Articles:		
Accounting theory and procedure.....	87	51
Professional problems and activities.....	79	40
Accounting Questions.....	78	44

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	Per cent. of total who read	Per cent. of total who read with particular interest
Signed articles:		
Economic questions . . . . .	78%	38%
Accounting for particular industries . . . . .	78	38
Notes of the month . . . . .	73	25
Students' department . . . . .	63	35
Book Reviews . . . . .	59	12
Correspondence . . . . .	54	11
Current literature . . . . .	48	9

The committee has been guided as far as possible by the wishes of readers as indicated by the returns to this questionnaire, weighted of course by consideration of questions of Institute policy. In order to bring *The Journal* more nearly into conformity with the preferences indicated by the readers, several significant changes have been made.

Two new departments have been added—Notes of the Month, prepared by the staff, and The Commentator, edited by William D. Cranstoun. The former is designed to keep the reader informed of significant occurrences within the profession and in related fields. The latter, in which published financial statements are reviewed, was inaugurated to fill a need which many had long felt to exist.

The Legal Notes department, which had been discontinued as a regular feature several years earlier, has been revived.

An additional department is also under consideration. Brief contributions by readers regarding practical problems of procedure arising in management of an accounting office will be published.

Other departments, namely, Correspondence, Accounting Questions and Book Reviews, have been regularly published and even expanded.

The Students' Department was dropped from *The Journal of Accountancy* when returns of the questionnaire indicated that it was of only limited interest to a substantial majority of the readers. Provision has been made, however, for publication of the same material, in somewhat modified form, in a booklet to be issued once a year, containing all of the examination questions given during the preceding twelve months, together with the unofficial answers, edited as before by H. P. Baumann.

An effort has been made, with moderate success, to obtain articles written especially for *The Journal of Accountancy*. A number of articles obtained in this manner have been published during the year, others have been received and approved for publication, and still others are in the process of preparation. The committee has requested officers of state societies to encourage their members to submit material, either original contributions or papers presented at meetings. The response to this request has been gratifying.

After reviewing replies to the questionnaire the committee could not escape the conclusion that a majority of readers felt that the cover and typographical style of *The Journal* could be improved. Accordingly, changes were made which, the committee is glad to report, have met with general approval.

The committee has adopted the policy that all material should be reviewed by at least one member of the committee before publication in *The Journal of*



## *Reports of Committees*

*Accountancy.* This work, in addition to monthly meetings attended by all the members, has made this past year an active one.

The committee has found the criticism and suggestions of readers to be of great value, and asks that members of the Institute and, particularly, members of the council express their opinions freely on any matter pertaining to the Institute's publications.

Respectfully submitted,

C. OLIVER WELLINGTON, *Chairman*,  
PERCIVAL F. BRUNDAGE,  
HENRY B. FERNALD,  
FRANK WILBUR MAIN,  
MAURICE E. PELOUBET.

September 10, 1937.

### **Report of the Committee on State Legislation**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: Legislatures of forty-three states were in session during the year. Your committee has carefully watched the progress of twenty-three accountancy bills that were introduced in eighteen different states and a brief analysis of the bills appears in appendix A of this report.

Daily reports of the progress of each bill affecting accountants in the respective states were relayed from the office of the Institute to secretaries of the state societies concerned. Several state societies asked the committee for comment upon bills before their introduction to the legislatures. At the request of the Tennessee society, the committee telegraphed the governor of Tennessee to urge the veto of an undesirable accountancy bill. The secretary, at the request of the Ohio society, appeared at a hearing before a committee of the Ohio legislature and assisted in opposing legislation that would have lowered the standard of the certified public accountant certificate.

The supreme courts of Illinois and Wisconsin upheld the constitutionality of the accountancy laws in their respective states. Quotations from these decisions appeared with comment in the February 1937 issue of *The Journal of Accountancy*.

Early in the year, the committee sent a circular letter to all state society presidents, pointing out possible dangers and disadvantages of the privileged communications provision of section 13 of the Institute's "Draft of a Model C. P. A. Bill."

The council, at its spring meeting, approved a proposal by the committee that a questionnaire be submitted to the entire membership, in order to ascertain whether or not there was wide demand for a loose-leaf service which would enable members to receive up-to-date information about state accountancy laws, state accountancy board rules, court decisions, etc. Replies to the questionnaire indicated that the service could not be expected to "pay its way" from the start. The matter was subsequently referred to the Commerce Clearing House, Inc., which is expected to publish a service of this type as an inde-

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pendent venture, with such coöperation as may be necessary from the Institute's committee on state legislation.

The council approved publication of the article "Principles of Accountancy Legislation," which appeared in the June issue of *The Journal of Accountancy*. This statement by the chairman of the committee on state legislation was made, not with the intent that there be developed a set of rules or ordinances, but rather as a step toward agreement among accountants on expressions of underlying principles, which would serve as a basis of progress toward uniform accountancy laws. Reprints of the article were sent to all state society presidents, with a request for criticism.

Next year will normally be a quiet legislative one and it is unlikely that pending legislation will require a great amount of the committee's time. We recommend that the committee on state legislation for the coming year continue the study of principles of accounting legislation, in the interest of clarifying the problem in the future, for those engaged in improving and increasing consistency among accountancy laws.

Respectfully submitted,

CHARLES H. TOWNS, *Chairman*,  
GORDON S. BATTELLE,  
WILLIAM CHARLES,  
G. CHARLES HURDMAN,  
A. H. PUDEK.

September 10, 1937.

SUMMARY OF STATE LEGISLATION OF PARTICULAR INTEREST TO ACCOUNTANTS  
FOR THE YEAR 1936-37

	Introduced	Approved
Administrative amendments . . . . .	14	6
Two-class restrictive bills with waiver . . . . .	1	
Two-class restrictive bills . . . . .	2	1
Waiver bills . . . . .	2	1
Creating state board of municipal accountancy . . . . .	1	
Prohibiting practice under assumed name . . . . .	1	
Privileged communications provisions . . . . .	2	
Total . . . . .	23	8
	23	8

Identical bills introduced in both the house and senate have been regarded as single bills.

APPENDIX A

*Alabama*

A bill was approved amending the state accountancy law, so as to provide the state board of public accountancy with authority to restore a previously revoked certificate. The text of this bill appeared in the March issue of *The Certified Public Accountant*.

*Colorado*

A two-class restrictive bill was enacted, providing that any person who applied before May 1, 1937, and furnished evidence that he was in public practice, receive without examination a certificate of authority to practice as a registered accountant. Only certified public accountants and those holding certificates of authority will henceforth be permitted to practice. The text of the bill appeared in the July issue of *The Certified Public Accountant*.

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### Connecticut

Two bills were introduced but failed to pass. One would have required that written examination for the C. P. A. certificate be held twice a year and would have required training and experience in public accounting on a full time basis for a period of not less than three years, as a qualification to take the C. P. A. examination. The other bill was introduced by title only and the nature of its contents has not been reported to the Institute.

### Delaware

A bill designed to protect confidential relations between certified public accountants and their clients was killed.

### Georgia

Two bills that would have made small administrative changes died on adjournment of the legislature.

### Kansas

A two-class restrictive bill with a waiver provision died upon adjournment of the legislature.

### Minnesota

Three bills that would have affected accountants failed to pass. One bill provided that persons employed for at least three years in the office of the state income-tax department would be permitted to sit for the C. P. A. examinations. Another bill provided that after January 1, 1942, candidates for the C. P. A. certificate would be required to possess a college degree. The third bill prohibited appointment of accounting instructors to the board of accountancy.

### Missouri

A bill that would have repealed the existing accountancy law failed to pass.

### Montana

A bill was approved, amending the previously existing accountancy law, by elimination of the provision that C. P. A. certificates be issued without examination to persons who had been continuously engaged in public accounting practice for a period of five years before making application. The text of this bill appeared in the May issue of *The Certified Public Accountant*.

### New Hampshire

Legislation was enacted creating a state board of accountancy. This act replaces the accountancy law of 1904, which was administered by the state bank commissioner. The text of this act appeared in the July issue of *The Certified Public Accountant*.

### New Mexico

A bill was enacted, providing that each person receiving a certificate should annually thereafter renew his registration card by the payment of a \$5.00 fee, and by compliance with such regulations as may be prescribed by the board. The text of this act appeared in the April issue of *The Certified Public Accountant*.

### Ohio

Companion waiver bills died in committee. Details regarding the bills and the method of opposing them appeared in the March issue of *The Certified Public Accountant*.

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### *Oklahoma*

A bill providing for the examination and licensing of certified municipal accountants was killed.

### *Pennsylvania*

A bill which would have prohibited practice as an accountant or auditor, under a false, assumed or fictitious name, failed to pass. A two-class restrictive bill which would have supplanted the existing accountancy law died upon adjournment of the legislature.

### *Rhode Island*

A bill providing that the secretary and treasurer of the state board of accountancy should each furnish bonds in the sum of \$1,000 died upon adjournment of the legislature.

### *Tennessee*

The following waiver provision was enacted:

"The board shall, upon application in writing to the board for such certificate, waive the examination of any person who has for five years next prior to the passage of this statute been a citizen of the state of Tennessee, and has for at least three years of such five-year period been engaged in auditing or accounting work for or in any department, branch, or bureau of the state of Tennessee, or of the United States of America."

The full text of this bill appeared in the June issue of *The Certified Public Accountant*.

### *Vermont*

Amendments to the existing accountancy law of Vermont provide that: the board of accountancy shall consist of three practising certified public accountants; candidates for the C. P. A. certificate must be graduates of a high school "with a four-year course" and shall have had two years' experience in public accounting. The text of this act appeared in the April issue of *The Certified Public Accountant*.

### *Washington*

An act was approved which provides that a candidate for examination for a certificate as a certified public accountant shall present evidence that he is a graduate of a high school with a four-year course, or has had an equivalent education, and that he has had three years' practical experience in public accounting. The amendment further limited use of the letters "C. P. A." and the words "certified public accountant" and provided for an annual renewal fee of \$1.00 for all certificates. The text of this act appeared in the April issue of *The Certified Public Accountant*.

## **Report of the Committee on Terminology**

### **TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:**

GENTLEMEN: Since the publication of the committee's tentative report, August 1, 1936, and the committee's report to your body September 19, 1936, a large volume of critical comments has been received—a volume so large that several months have been necessary in which to digest them. The comments give evidence, not only of the very great professional interest in attempts to refine the language of accounting, but also of the diverse uses to which even the most familiar terms have been put. The necessity for some degree of terminology standardization has never been greater.

### *Reports of Committees*

The committee's immediate program is again to circulate, in the same restricted way as last year's report, the definitions of terms it regards as basic. Concentration on a smaller number of terms will encourage wider criticism and will tend to develop a more positive point of view.

Ultimately the committee hopes to retain a lexicographer for the purpose of further refining its product.

Respectfully submitted,

E. L. KOHLER, *Chairman*,  
STEPHEN GILMAN,  
GABRIEL A. D. PREINREICH,  
ALEXANDER H. BEARD,  
JOSEPH J. KLEIN,  
NORMAN J. LENHART,  
WALTER MUCKLOW.

October 18, 1937.

### **Report of the Special Committee on Bankruptcy**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: This committee was organized rather late in the year and has not had much opportunity to do constructive work. The Chandler bill to modernize bankruptcy procedure had already been introduced in Congress when your committee was created. The chairman, together with the secretary of the Institute, held a luncheon conference with the secretary of the National Bankruptcy Conference, which sponsored the Chandler bill, and received complete explanation of the improved provisions.

There did not appear to be any features of direct or immediate importance to the accounting profession, except probably some widening of the possibilities for accountants in bankruptcy matters and certain suggestions with regard to Federal taxation, on which the Institute's committee on Federal taxation was consulted.

Mr. Charles Banks, a member of the National Bankruptcy Conference, has been active in the work of the conference and with Mr. T. Coleman Andrews attended the final meeting of the conference in Washington on March 26-27.

The Chandler bill is not yet passed, but probably will pass at the next Congress. A detailed analysis of this voluminous bill seems unnecessary at this time.

Entirely aside from the matter of legislation, your committee would welcome suggestions from the council as to what its successor might do that would be useful to the profession in the coming year.

Respectfully submitted,

THEOPHILUS SCHUYLER, *Chairman*,  
T. COLEMAN ANDREWS,  
CHARLES BANKS,  
WILLIAM GORDON BUCHANAN,  
PRIOR SINCLAIR.

August 30, 1937.

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**Report of the Special Committee on Commercial Arbitration**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: Last fall the American Arbitration Association suggested that state-society committees be appointed in those states in which the association felt that local activity would be particularly desirable, it being thought that such committees might cooperate to mutual advantage with the Institute's special committee on commercial arbitration and that these local committees might also deal directly with the American Arbitration Association when occasion arose. As a result, our various state societies were approached to consider the matter, and if possible, to have such state-society committees appointed and their names furnished the American Arbitration Association, through the channels of the Institute's office. This plan was advocated in the further hope that facilities may be available through which the interest of the accountancy profession in commercial arbitration can be translated into action in any part of the country where a question of importance relating to arbitration might arise.

Early in the year, the American Arbitration Association brought to the attention of the Institute New York senate bill 1463, endorsed by the Arbitration Association, a bill amending and consolidating the present arbitration law in New York state, and simplifying the procedure. The progress of the bill was carefully watched, and the New York State Society's committee on commercial arbitration made a study and favorable recommendation in respect thereto. The bill became a law on May 17, 1937.

The American Arbitration Association, in collaboration with the Chamber of Commerce of the State of New York, and the Inter-American Commercial Arbitration Commission, issued in January, 1937, their first quarterly issue of the *Arbitration Journal*. The Institute was asked to cooperate by contributing reports or suggestions from time to time that might be used in the *Journal*.

This committee recommends that such members of the Institute as are interested in commercial arbitration submit to the secretary's office their suggestions or ideas that might make worthwhile articles for listing in the *Arbitration Journal*.

The committee held itself ready to render cooperation at any time desired by the American Arbitration Association.

Respectfully submitted,

JOHN A. CONLIN, *Chairman*,  
G. RUSSELL BROWN,  
J. PRYSE GOODWIN,  
ALLEN REDEKER,  
JOHN J. WHITE.

## *Reports of Committees*

### **Report of the Special Committee on Coöperation with Bankers**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: During the year there have been no joint meetings with groups of bankers such as the Robert Morris Associates, but there have been discussions with individual bankers.

The principal matter under inquiry has been the present so-called standard form of accountant's certificate. This was brought up by Mr. Philip F. Gray, chairman of the Robert Morris Associates committee on coöperation with public accountants, in a meeting with the chairman of this committee. He expressed the opinion that bankers were not satisfied with the form of accountant's certificate in that there was no opinion expressed therein as to the adequacy of the examination. He thought that an opinion should be given that the examination was adequate.

This was communicated to members of the committee with the suggestion that they consult bankers in their respective localities. The views of bankers in Boston and Philadelphia, particularly, were obtained. Typical of their attitude is the letter addressed to Mr. Aitken, a member of our committee, by the chairman of the Philadelphia chapter, Robert Morris Associates committee on coöperation with public accountants. He said, in part:

"It was the unanimous opinion of the committee that the addition of these words 'adequate in the circumstances' would add little if anything to the reliance which could be placed upon the report; in fact, it was suggested that these words might actually provide additional excuses for some who use a certificate to collect a fee and at the same time to avoid responsibility.

"It is our opinion that more than anything else the bank credit man wants to know what was the scope of the accountant's audit—just what did he cover in arriving at the opinion expressed in his certificate.

"We realize that the accountant is frequently limited in the scope of his audit. If he did state what work had been done, as a result of which the certificate is given, the bank credit man would be much better served than by the words and phrases of somewhat uncertain meaning contained in the accountant's certificate now in rather general use and the subject matter of this discussion."

The bankers in Boston objected to the words "in the circumstances" in the belief that such phraseology was a qualification, the chief virtue of which was to provide a loop-hole for the accountants. Apparently the best remembered statement made in the present certificate, according to the Boston bankers, is contained in the words "but we did not make a detailed audit of all transactions," making the tone of the certificate negative rather than affirmative. They also thought that the accountant should aim at a formal and written assurance that the examination had been adequate.

The Boston bankers seem to wish that each certificate be, in effect, a clear and solemn statement on the part of the firm that all of the work has been done that, by all good accounting practice, should be done, and that they, the partners, themselves have affirmatively ascertained that it has been done, and that in view of this work it is the opinion of the firm that the statements are correct.

The impression is unavoidable that the bankers are very critical of the accountants and apparently wish to be told in the report just what the accountant

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has done in each case so that they can act as referee of the adequacy of the examination. In response to Mr. Aitken, the chairman of this committee stated what he believes to be the position of accountants on this question. The chairman wrote as follows:

“I am reminded by the letter of March 30 of what I believe is a fallacy of the bank and other credit men, in that they seem to think that they can judge of the work of the accountant if he recites some of the things that he did in the course of his audit. You and I know that an accountant might recite a long list of procedures which he engaged in, which might be quite impressive to a credit man while in the examination, as conducted, very important matters might have been overlooked. My point is that a good examination cannot very well be described in an audit certificate and that what might appear to be a good examination from the description thereof, might be a very unsatisfactory examination.

“If the bankers would make themselves familiar with the report adopted by most state societies of their committee on classification of accountant's services and also with the American Institute pamphlet on *Examination of Financial Statements*, they might be able to classify the kinds of examination that had been made and get a general idea of what had been done, rather than being able to receive an answer, 'yes,' to a lot of stereotyped questions such as the credit agencies submit. It seems to me their final reliance must necessarily be placed in the ability of the accountant responsible for the examination and not in substituting their judgment for his as to what should have been done in the circumstances.”

This dissatisfaction of the bankers with the accountants, we believe, is not something that can be lightly brushed aside. It undoubtedly has some foundation in the facts of past experience.

In a formal report such as accompanies a published annual statement it seems out of the question to go into detail as to just what things were done in the examination. All accountants know that the amount of detail attached to securing the basis for their opinion could not conveniently be recited therein; neither could a detailed report conveniently deal with all the questions that come up in the course of an examination and the discussions and decisions made on those questions. As pointed out in the letter from this chairman to Mr. Aitken, even if accountants recited a long list of matters attended to, the banker, unless he himself were a qualified accountant of long experience, could hardly be able to judge that the conclusions reached were proper. It might, however, assist in giving bankers an idea as to the adequacy of an examination if a supplementary report accompanied the financial statements and reports, dealing entirely with the scope of the examination, which might describe, perhaps in a half-dozen pages, matters that were taken up as part of the examination program, and perhaps also include some matters that were under discussion and were decided according to the judgment of the accountant.

The question is, would it be better to try to satisfy the bankers as to the kind of examination done, which might be accomplished through a supplementary statement dealing with the scope of the work, or should the accountant wait for specific inquiry from the bankers and offer to make an oral explanation and, perhaps, give a general view of the working papers in the case? The bankers, upon scrutiny of a statement as to the scope of the examination made, might be in error in concluding that an examination which possibly had missed



## *Reports of Committees*

some important point had been a good examination; but if he chose to exercise his judgment on such a matter, the responsibility naturally would rest on him. His position would probably be that he would rather have a statement of the work done than merely a recital that an examination had been made upon which an accountant has based an opinion. The chairman of this committee presents the thought, with the permission of the other members, that it might be well, when a report and certificate is issued to a client, to inquire if it is to be used for credit purposes or for filing with the bank, and in such case to submit a supplemental statement descriptive of the examination, which the client may or may not, as he chooses, submit with the report. It would appear a much more preferable procedure for the accountant to prepare such a supplementary statement than to answer "yes" or "no" to set questions prepared by credit organizations.

Judging from the emphatic statements made by bankers, this does not appear to be a matter which can be cleared up by accountants' merely taking the position that the bankers are not accountants and, therefore, cannot judge the adequacy of an examination made. The bankers lend the money of their institutions and they are bound to make their decision as to credit risks, and the accountants will not advance their own position by assuming a lofty attitude in trying to brush aside the banker's insistence that he wants to know more as a basis for credit than is told him at the present time in many reports.

From time to time accountants have thought of and discussed means for promotion of the practice of accounting. Various forms of advertising have been suggested and generally rejected for very good reasons. There has recently, however, come to the notice of the chairman a method of publicity employed by the New York Stock Exchange, which has much to recommend it. The method used is monthly issuance, under the name of the president of the New York Stock Exchange, of a leaflet which is distributed by the exchange and by banking and brokerage concerns to those they believe will be interested. Each of these leaflets describes very briefly and clearly the meaning of some term or terms or the manner of some operation within the exchange. If the American Institute should follow this example by the issuance of leaflets, each describing very succinctly some single phase of accountancy, and distribute these leaflets to each member of the Robert Morris Associates, also permitting members of the Institute to distribute such leaflets to their clients and bankers or others of their acquaintance, it might provide an additional program whereby a better understanding of accountancy might be acquired, particularly by the bankers. For example, a leaflet might describe development expenses; another might discuss the convention of carrying property accounts at cost; in fact, there would be material for monthly leaflets for many years to come. Possibly information of that sort would make the bankers realize that an answer "yes" or "no" as to certain routine work could not give them the proper support for a judgment as to the adequacy or appropriateness of an examination.

We believe the committee next year should be provided with some basis for assuring the bankers that practically every set of financial statements carrying a short certificate has been or will be supplemented by a letter or report elaborating on the scope of the examination, which may be had from the client or from the accountant by permission of the client.

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Even such a procedure would probably not quite satisfy the bankers as they, no doubt, would prefer to have this handed to them without the necessity on their part of making the request. If the accountants could anticipate the wishes of the bankers, we believe they would further their own interests.

Respectfully submitted,

A. S. FEDDE, *Chairman*,  
J. N. AITKEN,  
JAMES F. HUGHES,  
J. R. NELSON,  
CHARLES PASSMORE,  
PHILIP SAUNDERS,  
A. J. SAXER.

August 25, 1937.

### **Report of the Special Committee on Coöperation with Securities and Exchange Commission**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The committee's report to council, April 12, 1937, was printed in the June issue of *THE JOURNAL OF ACCOUNTANCY*. Since the council meeting, the following two matters have received careful consideration of the committee.

On June 30th, Carman G. Blough, chief accountant of the S. E. C., asked the committee for comments on the following draft of an opinion relative to the method of eliminating investments in subsidiaries in the preparation of a consolidated balance-sheet:

"You have requested my opinion concerning the propriety of the practice whereby the subject company, in consolidating its accounts with those of its subsidiaries, eliminated from its investment account only the par or stated value of the stocks of subsidiaries.

"It is my understanding that:

"1. The aggregate cost of these investments to the parent company was in excess of its proportionate interest in the equities in the net assets of the subsidiaries as shown on the books of the latter.

"2. The parent's equities in the surpluses of the subsidiaries at the dates their stocks were acquired by the parent were included as part of consolidated surplus.

"3. The amount of the parent's investment account not eliminated was shown as an asset on the consolidated balance-sheet, designated 'Excess of cost over par or stated value of the securities of subsidiaries eliminated in consolidation.'

"The acquisition by one company of the controlling stock interest in another constitutes, in effect, the acquisition of the assets of the acquired company subject to its liabilities and the interests of minority stockholders. The values of such assets, after deducting the liabilities and minority interests, constitute the equity of the parent in the subsidiary and the book value of such equity is

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equal to the par or stated value of the stock(s) owned by the acquiring company and the portion of the surplus(es) of the subsidiary applicable thereto.

"The purpose of a consolidated balance-sheet is to reflect the financial condition of a parent company and its subsidiaries as if they were a single organization. Thus, in such a balance-sheet, the parent company's equities in net assets of subsidiaries are substituted for its investments therein. This substitution is effected by eliminating from the parent company's investment account an amount equal to the par or stated value of the subsidiaries' stocks owned by the parent and its proportionate share of their surpluses at acquisition. Any part of the parent's investment account remaining (representing the excess cost thereof over the equities in the net assets represented thereby) may properly be retained among the consolidated assets.

"The foregoing consolidation procedure, which, in my opinion, conforms to sound and generally accepted accounting practice, has not been followed by the subject company. Instead, by eliminating only an amount equal to the par or stated value of subsidiaries' stocks from the parent company's investment account, consolidated assets and surplus are overstated in an amount equal to the parent's proportionate share of the surpluses of the subsidiaries as at the respective dates of the acquisition of their stocks."

After consideration by the members of the committee, on July 23rd we answered Mr. Blough's letter, as follows:

"This will acknowledge receipt of your letter of June 30 with enclosure.

"The committee has considered the conclusion reached by you in this opinion and also the method of presenting it. In the case you cite the aggregate cost to the parent company of investments in subsidiaries was in excess of the parent company's proportionate interest in the equities in the net assets of the subsidiaries as shown by the books of the latter. In these circumstances and in the absence of any appraisal indicating that the book values or costs of the properties acquired did not represent their actual values, the treatment proposed by you whereby the par or stated value of the subsidiaries' stocks owned by the parent company plus the proportionate share of their surpluses at acquisition should be eliminated against the parent company's investment account is, we believe, the generally accepted procedure.

"It may be well to point out, however, that the amounts at which the fixed properties are carried on the books of subsidiaries may be, and often are, quite different from either their actual value at the date of acquisition by the parent company or their effective cost to the parent company. Under the theory that the consolidated balance-sheet is intended to reflect the financial position of the parent company and its subsidiaries as if it were a single organization, it may be proper to include the fixed properties of subsidiaries either at their actual value at the date of acquisition or at their effective cost to the parent company. If an appraisal of fixed properties of the subsidiaries made at the date of acquisition substantiated values in excess of the amount of the parent company's investment and the parent company elected to use the appraised values in the consolidated accounts a surplus would emerge representing such excess. Particularly in cases where the amount of the parent company's investment is represented by the par or stated value of its capital stock issued therefor, the consideration received for the capital stock issued would seem to be determined

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by the value of the properties acquired rather than by the par or stated value of the stock. The excess might be more or less than the surplus of subsidiaries at date of acquisition. Under circumstances such as these our committee feels that generally accepted principles of accounting would sanction the carrying forward of the excess as surplus properly described.

"Inasmuch as opinions such as that proposed are apt to be interpreted as having wider application than was originally intended, our committee suggests that it might be desirable to add a concluding paragraph to your opinion recognizing that there may be circumstances under which surplus might arise as a result of the acquisition of subsidiaries and, upon consolidation, properly find its way into consolidated surplus with an appropriate description."

In May, the Securities and Exchange Commission made public a case, involving a firm of public accountants, one member of which owns stock in a corporation contemplating registration. The commission refused to hold that the firm could be considered independent for the purpose of certifying the financial statements of such corporation and based its refusal upon the fact that the value of such holdings was substantial and constituted more than 1 per cent. of the partner's personal fortune.

Subsequently, the commission wrote to the Institute and the various state societies, to obtain views as to the definition of the word "independent" as applied to public accountants. Many state societies forwarded copies of their replies to the Institute. The committee has been unable to decide on a precise percentage of financial interest which an accountant might have in a client company, which would mark the dividing line between dependence and independence.

It is felt that the act and the regulations are sufficiently explicit and that if subsequently any question is raised regarding the independence of a firm of accountants certifying the financial statements, the burden of proof will rest upon them to show that they are, in fact, independent. It seems to the committee unwise to specify any percentage and they would recommend to the council that the Institute go on record as of the opinion that no accountants should have a substantial interest in securities of clients regardless of whether or not such an interest might influence their judgment.

Respectfully submitted,

RODNEY F. STARKEY, *Chairman*,  
SAMUEL J. BROAD,  
CHARLES B. COUCHMAN,  
ANDREW STEWART,  
HOMER N. SWEET,  
C. OLIVER WELLINGTON.

September 15, 1937.

## Reports of Committees

### Report of the Special Committee on Coöperation with Trade Associations

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The special committee on coöperation with trade associations was appointed in December, 1936. In view of the large number of trade associations throughout the United States and the general difficulties which might be encountered in contacting these associations by a small committee, it was decided that the committee should endeavor to work with and through state societies of certified public accountants rather than attempt to work through a large national committee. In order to carry out this plan the presidents of all state societies were approached, and it was suggested that they appoint a state committee on coöperation with trade associations to work in coöperation with the Institute's committee. This would provide a means by which the state societies could be of assistance to trade associations in their respective communities. Under this plan the Institute's committee was to act in an advisory capacity to the state society committees.

In accordance with this plan the United States was divided into districts and the personnel of the Institute's committee likewise divided into regional directors. The territorial extent of the districts and the names and addresses of the committee members so assigned are as follows:

<i>District</i>	<i>Regional Director</i>
Minnesota, Montana, Wyoming, North Dakota, South Dakota, Wisconsin, Iowa and Michigan	Albert G. Aschenbeck, 760 Rand Tower, Minneapolis, Minn.
Missouri, Kansas, Colorado, Nebraska and Illinois	Parry Barnes, 1003 Insurance Exchange Building, Kansas City, Mo.
District of Columbia, Virginia, Kentucky, West Virginia, Indiana, Ohio and Maryland	William G. Buchanan, Tower Building, Washington, D. C.
Georgia, Florida, Alabama, Mississippi, South Carolina, Tennessee and North Carolina	William J. Carter, 408 Citizens & Southern National Bank Bldg., Atlanta, Ga.
Texas, New Mexico, Oklahoma, Arkansas and Louisiana	Frank G. Rodgers, Alamo National Bank Building, San Antonio, Texas.
California, Oregon, Washington, Idaho, Nevada, Utah and Arizona	John C. Thomson, 1442 C. C. Chapman Building, Los Angeles, Calif.
New York, New Jersey, Connecticut, Rhode Island, Massachusetts, Ver- mont, New Hampshire, Maine and Pennsylvania	J. Arthur Marvin, 100 Broadway, New York, N. Y.

Directors were requested to urge presidents of state societies to appoint state committees on coöperation with trade associations in their respective states and to coördinate the work of the national committee in each district. A plan was prepared outlining the purpose of the committee and its organization and this was forwarded to the presidents of all state societies.

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During the year committees on coöperation with trade associations were appointed by state societies in Georgia, North Carolina, Iowa, Wyoming, Colorado, Maryland, Indiana, Virginia, South Dakota and Texas. Committees had already been formed in Louisiana, Utah, Arizona and California, and these states agreed to coöperate with our committee. In Michigan and Ohio there were similar committees in existence through which the Institute committee could work. The state of New York formerly had a committee on coöperation with trade associations, but this work is now being transferred to the committee on public relations.

Upon being advised that the president of a state society had appointed a committee on coöperation with trade associations, the American Institute of Accountants forwarded to the chairman of that committee a list of trade associations in his state with the suggestion that these be apportioned among the members of his committee and an attempt made to communicate with all the trade associations in his state. At the same time, the American Institute of Accountants forwarded the following letter to the executive officer of each trade association within the state:

DEAR SIR:

Several problems of trade associations have arisen in recent years on which assistance of members of the accounting profession has been found to be helpful. The American Institute of Accountants has created a special committee on coöperation with trade associations in the belief that such occasions are becoming more numerous.

Committees of the American Institute of Accountants have been and are now coöperating with trade or other groups and governmental agencies, in connection with the following matters:

1. The American Petroleum Institute recently held a series of conferences with representatives of this Institute on the question of methods on inventory valuation in the oil industry. The report of our committee was published in *The Journal of Accountancy* for August, 1936, and we believe its conclusions have been helpful to the Petroleum Institute in its endeavor to bring about a uniformity of practice within the industry.
2. The national and state societies of certified public accountants have coöperated closely with numerous trade and business associations in encouraging the adoption of the natural business year.
3. The Machinery and Allied Products Institute recently published a study on depreciation and reserve policies in the preparation of which the advice of accountants was received.
4. General problems relating to form of financial statements, general accounting and cost practices, and similar matters, have been discussed with such organizations as the New York Stock Exchange, Securities and Exchange Commission, and other governmental bodies.
5. On numerous occasions state and national accounting societies have provided speakers on accounting subjects at meetings of trade associations.

As a professional society we could not, of course, undertake any service for which an accounting firm would ordinarily be retained on a professional basis. We have in mind only the consideration of broad general accounting problems affecting the industry which your association serves.

The state society of certified public accountants in your state has appointed a local committee to coöperate with us in this matter. The members of the local committee would be available to discuss with you any matter in which you think the accounting profession might be helpful. If at present you retain a certified public accountant, he would, of course, be the natural medium of communication between you and the state

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society. We should be pleased to hear from you if anything comes to mind.

These letters were sent to the executive officers of 1,467 trade associations in states having committees in operation. It is expected that when a trade association has an accounting problem of broad general interest it will first be submitted to a state society committee for consideration. If the problem is local in its character, it is expected that the state committee will be able to deal with the problem and only refer it to the Institute's committee for consultation and advice when necessary. If an accounting problem is national in its scope it is part of the plan that such problem be presented to the Institute's committee, which will in turn refer it to the council of the American Institute of Accountants for consideration by the proper technical committee of the Institute.

Although this work has scarcely begun to get under way, we have received from committeeman J. C. Thomson of Los Angeles a very encouraging report. He states in part:

"Coöperation between the certified public accountants and trade groups is a reality in Arizona, California and Utah, and the subject is being considered by the societies in Nevada, Hawaii and the Philippine Islands.

"Our committee on coöperation with trade groups has had splendid coöperation. Committee members and other members of the societies have generously and wholeheartedly given of their talents and time in the interest of the movement."

Mr. Thomson goes on to report that over 1,000 trade groups have been circularized in the territory under his supervision, each group being told of the aims and purposes and asked to extend its coöperation in their furtherance.

During the year a number of communications were received from trade associations acknowledging the offer of the Institute's committee to assist them in the solution of any accounting problems of broad general interest and advising that they would take advantage of this offer should the occasion arise. A request was received for a speaker from a trade association in Massachusetts which was filled by the state committee. Also, information was requested by a trade association in New York state and the matter is now receiving the consideration of the New York State Society's committee on public relations. Although many states have not yet appointed committees, we have been advised that the appointment of such committee is now before their boards of directors and will receive early consideration.

The committee feels that its work during the past year has enabled the accounting profession to indicate to business in general, through the trade associations, its desire to be of service, and has aided the American Institute of Accountants by helping to cement its bonds with the state societies by endeavoring to coöperate with state committees.

It is suggested that this committee be continued and an effort be made to develop and build upon the plan outlined herein. It is also suggested that special effort be made to have state societies who have not yet appointed committees for this work do so as soon as possible so that contact with trade associations in

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their states may be established. If this could be accomplished, it is believed it would add greatly to the prestige of the profession.

Respectfully submitted,

J. ARTHUR MARVIN, *Chairman*,  
ALBERT G. ASCHENBECK,  
PARRY BARNES,  
WILLIAM G. BUCHANAN,  
WILLIAM J. CARTER,  
FRANK G. RODGERS,  
JOHN C. THOMSON.

September 15, 1937.

**Report of the Special Committee on Development of  
the Profession**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: This committee was first appointed for the current fiscal year as a successor to the previous special committee on development of the Institute. It has, therefore, considered that one of its primary functions was to continue the major objective of the predecessor committee, namely, familiarizing the members of the profession with the activities of the Institute and encouraging increased membership therein.

Owing to the large and widely scattered membership of this committee, its work has been done chiefly by individual members pursuing those plans and policies best suited to their own localities. Among the methods most successfully used were: discussing the question of Institute membership with each new recipient of a certified public accountant certificate in the locality; sending to the Institute lists of names to whom descriptive literature might be sent; presenting the activities and goals of the Institute in state society meetings.

Evidently the name assigned to this committee implies a broader function than the encouragement of membership in professional bodies. Certain added activities have been undertaken by various members of the committee, such as: acting as representatives of the Institute in correcting any misunderstandings on the part of individual members; endeavoring to develop better understanding by the public of the changes taking place in accountancy and of the increasing value of accountants' services; arranging meetings by local clubs and other commercial groups, having local accountants speak or take other active part therein; placing yearbooks of the Institute in the hands of local banks and chambers of commerce; distributing relative literature such as *Audits of Governmental Bodies* to leading county and city officials; encouraging meetings at which younger members of the profession may be given the opportunity of discussing their problems with and asking the advice of older and more experienced members.

As this essential phase of the committee's activities is in its infancy, much thought has been given to the methods which succeeding committees may gradually initiate which will aid in developing the profession of accountancy.



### *Reports of Committees*

Among the suggestions offered and discussed by the members, which this committee is passing on for the consideration of its successor committee, are: that members of the committee be given a list of textbooks and outlines of courses of study for younger accountants planning state examinations, so the members can aid them in their respective localities by suggestions and advice; that the round table idea be extended to all communities so that younger accountants, both those who have passed their certified public accountant examinations and those who are planning to take such examinations may have the privilege of discussing accounting matters with older members of the profession; that the Institute cooperate with local chapters of state societies in providing programs of activity and speakers better to publicize the value of the services of certified public accountants; that material of general interest, such as feature articles by the Institute, be submitted to the members for insertion in local newspapers; that each society or each chapter of a society have an active publicity member to give out news to local bodies and to local periodicals, the news to be supplied by frequent releases from the Institute; that regional meetings of accountants be held in territories small enough so that all local practitioners may attend, the Institute to supply suggested outlines and information to be given at such meetings.

Other suggestions offered by members include: a campaign against competitive bidding through inducing members to treat requests for bids in a cooperative manner and educating business and public officials to the inefficiency and unsatisfactory results arising from competitive bidding; that members should be encouraged to participate in new legislation affecting business and should cooperate in modernizing corporate law, should point out accounting and economic inconsistencies in laws, especially tax laws, and should promote special studies to aid the profession and outsiders, including governmental officials. It is further suggested that membership in the Institute be increased by directing the attention of present members to the desirability of full or associate membership for each member of an accounting firm and for as many of the supervisors or leading seniors as possible; that the Institute develop a special committee to help local accountants in arranging engagements before conventions, service clubs, chambers of commerce and the like. It has further been suggested that each state society adopt a code of ethics in harmony with the code of the Institute so that violations would be more uniform throughout the various states and penalties more easily invoked.

One member has expressed what may be considered as a primary goal of this committee when he stated, "A profession develops as its members improve their ability to serve clients." To that end members need information concerning what they can do ethically to develop present business and to secure additional business, and at the same time each member of the profession needs the cooperation of all other members so that knowledge of how best to meet and handle each accounting problem may be made available to all.

Respectfully submitted for the special committee on development of the profession,

CHARLES B. COUCHMAN, *Chairman.*

September 11, 1937.

## *American Institute of Accountants Yearbook*

### **Report of the Special Committee on Federal Corporation Law**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The purpose of the committee, as the name implies, is to observe any developments in or trends toward the enactment of federal incorporation laws, but not to initiate action.

Two bills providing for the licensing and regulation of interstate commerce by the Federal Government were introduced in the first session of the 75th Congress by Senators Borah and O'Mahoney, and were referred to the committee on the judiciary. The hearings were devoted largely to the establishment of the principle that business mostly has fallen into corporate hands and that it is the duty of the Federal Government to regulate all corporations engaged in interstate commerce in order to eliminate alleged abuses of corporate powers and to effect economic controls.

Your committee studied these bills and submitted short summaries of their purposes which were published in the March, 1937, issue of *The Journal of Accountancy*. After February 5, 1937, the judiciary committee became concerned with matters of greater import and the two regulatory bills remained in a dormant state throughout the first session.

Counsel for trade associations and members of law firms have rendered material assistance in supplying your committee with information.

Respectfully submitted,

LEWIS LILLY, *Chairman*,  
WILLIAM H. BALL,  
JAMES A. COUNCILOR,  
CARL PENNER,  
PAUL W. PETTINGILL.

September 2, 1937.

### **Report of the Special Committee on Governmental Accounting**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The chief activity of the special committee on municipal accounting during the past year has been continued coöperation with the National Committee on Municipal Accounting. The chairman of the Institute's committee and Lloyd Morey, former chairman, represent the Institute on the joint committee and all material prepared by the national committee is submitted to members of the Institute committee for review and criticism before being published.

During the year, the National Committee on Municipal Accounting has published only one document, namely, its revised *Bibliography of Municipal Accounting*. Publication work has not been pushed this year because the committee considered it proper to concentrate on promoting the practical application and use of the standards already developed in such outstanding contributions as *Suggested Procedure for a Detailed Municipal Audit* and *Municipal Accounting Statements*.

The revision of *Audit Procedure* is now under way and the tentative draft

## *Reports of Committees*

of the revised document has been completed by a member of the Institute committee.

The publications of the National Committee on Municipal Accounting were given the award by Beta Alpha Psi as the best accounting publications for a two-year period ending April 30, 1936.

The many inquiries coming into the office of the national committee from the United States, Canada and abroad, indicate the extent to which the work has become known. As a matter of fact, scores of cities have been following, to a greater or less extent, the recommendations of the committee. Perhaps one of the more important activities, also, is the criticism of municipal reports by a staff member of the national committee. There have been sent in for criticism approximately 150 reports. Each one is studied very carefully and a complete bill of particulars sent back stating how the particular report can best be improved.

Individual members of the Institute's committee have assisted in numerous cases in local activities relating to municipal and governmental accounting and have participated in meetings in which this subject has been discussed. Letters to the state societies were sent out as a result of which the committee was invited to furnish speakers in many instances. The chairman and several committee members have met with a large number of the state societies. These meetings were attended not only by the society members but also by public officials and chamber of commerce representatives. Articles on the subject have also been prepared and published by members of the committee.

The committee has been active in furthering among municipal finance officers a general understanding of the evils of competitive bidding. A letter stating the position of the accountancy profession and the reasons therefor has been sent to every municipality where our attention has been drawn to a "bid" advertisement. This method of attacking the problem has aroused the interest and the coöperation of the Institute membership in all parts of the country, and has produced interesting results among the public officials.

Respectfully submitted,

GEORGE P. ELLIS, *Chairman*,  
T. COLEMAN ANDREWS,  
R. J. HANNON,  
PROCTOR KERR,  
LLOYD MOREY,  
KENNON W. PARHAM,  
WILLIAM H. WELCKER,  
G. CHARLES HURDMAN,  
E. L. KOHLER,  
E. R. STEWART.

September 8, 1937.

*American Institute of Accountants Yearbook*

Report of the Special Committee on Inventories

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: In connection with the appointment of this committee, the president, at the beginning of the current fiscal year expressed the desire that the committee, having previously concerned itself with the discussion of methods of valuation of oil inventories, now turn its attention to inventory problems in other industries. The current activities of the committee in this respect have not followed the form or scope of its deliberations with the representatives of the American Petroleum Institute, in the prior years; it has, however, during the year participated in discussions on the subject of the "last in, first out" method, through the attendance of its chairman at informal conferences held by unofficial groups representative of the non-ferrous metals and leather industries interested, not only in the adoption of the method under discussion for corporate reporting purposes, but also in efforts to have the Internal Revenue Bureau approve such method for the computation of taxable income. There is, however, nothing for final reporting by the committee in this connection at the present time.

Addressing itself to inventory considerations of a more general nature, the committee would like to present, in the following, certain observations and recommendations having to do with matters in which accounting practice at the present time is not uniform. In doing so, it is not the thought of the committee to advocate the desirability of an inexorable standardization of all accounting practices, but rather that it is desirable, where divergent practices are concerned, to have dependable and current information about the relative prevalence of such divergent practices, particularly in view of the emphasis laid today upon adherence to "accepted accounting principles."

The "cost, or market, if lower" concept in the valuation of inventories—whether to be regarded as a principle or a convention—is at all events a general rule. As a matter of fact, it may well be viewed as "the" rule for inventory valuation, broad enough to cover such variants as the "last in, first out" or even the "base-stock" methods, if one chooses to regard those methods as in effect being merely alternative considerations of "cost"; as to market, those methods, logically applied, might require a write-down when the market is lower than such "alternative costs," though the very intent of those methods is, of course, to have such "alternative costs" on so conservative a basis that ordinarily there should be no occasion to consider the necessity of a market write-down within the period of the normal economic cycle.

It is not the purpose of this report to deal with "cost" (or its variants) as one of the factors of this rule, but only certain considerations relating to the "market" factor, as to which there exist certain divergencies of practice which on occasion lead to misunderstandings.

One of these concerns the *meaning* of "market." In the case of a manufacturing concern, there is the market that relates to the raw materials for manufacture and the market that relates to the finished product—the market in which the concern buys, and that in which it sells. As to the raw material stock on hand, there should, of course, be no occasion for divergence, but when it comes to finished product, there exists a body of opinion that relates the cost

## Reports of Committees

of this part of the inventory to the selling market without, however, also considering the "buying market," which latter may be better termed "reproductive cost." A full recognition of market decline, of course, in the case of finished products, would entail consideration both of selling market (with due allowances for marketing expenses) and the raw material buying market. In frequent instances, cost, while below selling market, will be in excess of "reproductive cost." Such reproductive cost would, of course, extend to work in process, as well as finished products, and would include not only the material content, but such declines in the labor and overhead elements of cost as would be due to wage reductions, etc.

Two other practice divergencies relate to the *application* of the market differential, or the amount by which cost may exceed market. One of these relates to the practice of carrying, or treating, such differential as an adjustable reserve, and the other concerns the question of whether the differential for adjustment should be the net amount of excess of cost over market or the gross aggregate of such excess amounts for all individual items where cost is higher, without effect being given to the contrary situation in the case of individual items where cost is less than market.

The first of these two concerns those instances in practice<sup>¶</sup> (which, while probably representing a minority viewpoint, may be well sustained by logical reasoning) where, instead of actually writing down items from cost to market, in the inventories of such items, the market differential is carried, or treated, as a reserve (the balance-sheet effect being identical for both, at the beginning). The divergent effect is experienced subsequently, upon a partial or complete market recovery; under the "reserve" method the amount of the differential would be adjusted (through current profit and loss) to whatever the amount of the new differential at the subsequent date would be, whereas under the usual method of a direct scaling down of the items as inventoried, from cost to market, there would be no recoupment of any such market recovery until, of course, the items in question were sold. Under the latter, in other words, the inventoried amount at the beginning of the subsequent period would constitute "cost" for that period, when as a matter of fact it never was cost at all, but market at the end of the preceding period. Manifestly, this divergence in practice relates only to those industries in which substantial amounts of certain inventory items are carried in inventory over a prolonged period.

The second of the two divergencies relates to a question that harks back to a fundamental divergency in thought as to what the "cost, or market, if lower" convention aims to accomplish, as well as to a needed—and not yet supplied—clarification of the accounting postulate concerning realized and unrealized gains and losses. It is of interest to recall that *The Accountant*, of London, a few years ago expressed surprise on learning that in the United States the question had not been settled as to whether the "gross" or the "net," market differential properly reflected the effectuation of the "cost, or market, if lower" convention—indicating that practice in Great Britain excluded consideration of the "net" alternative. It is hardly to be expected, however, that any arbitrary solution will be the final answer to a question where "much may be said on both sides."

Another moot matter relates to what nature of things in the inventory, under

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the "cost, or market if lower" convention fall under the requirement of the mark-down from cost to market. This same moot point brings up, likewise, the question as to whether or not sound accounting practice would permit the inclusion of certain items in inventories, as a component item of current assets, as against an alternative balance-sheet treatment of such items under such other captions as fixed assets or deferred charges. This question, which concerns the group of items broadly denominated as "supplies" (including small tools and equipment parts), as distinguished from direct materials, has been given renewed recent interest by reason of the position taken by the Bureau of Internal Revenue that the required market devaluation does not extend to such items.

A study of financial statements as published does not bring any answer to the query with regard to the extent that one or another of these divergent practices prevails; the condensation generally followed in the grouping of balance-sheet items and the brevity of pertinent descriptive matter in such published financial statements permit of no determination of the answers from that source.

It is the thought of our committee that a clarification of the existing situation in respect of the extent of practice divergency in these and other matters would be desirable, and we should like to submit our recommendation to the council that the desired information be obtained through a questionnaire canvass of the members of the Institute. It is not our thought that these inventory questions necessarily be separately so covered, but if any questionnaire canvass should be in contemplation also on technical matters under consideration by other committees, these inventory questions could well be so covered. We suggest, also, the desirability of enlisting the coöperation of such other bodies as the Controllers' Institute for a similar reference to their members of the questions raised.

In connection with such a questionnaire, another point relating to inventories might well be covered—the extent of work undertaken by accountants in their practice to establish the correctness of inventoried quantities. This query relates both to practice methods—test checks of quantities, attendance or observance, or general supervision of inventory taking, as well as reliance on certificates of officials—and also to the qualifications, if any, in respect of balance-sheet certification, covering such varying situations. No complete answer to this query is possible, either, merely from a study of published reports.

Respectfully submitted,

EDWARD A. KRACKE, *Chairman*,  
LEONARD S. DAVEY,  
CHARLES HECHT,  
HENRY A. HORNE,  
W. D. MCGREGOR,  
W. I. NICHOLSON, JR.,  
EDWIN H. WAGNER.

October 1, 1937.

## Reports of Committees

### Report of the Special Committee on Natural Business Year

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: During the past year the Institute has continued to play its part in the nation-wide campaign sponsored by the Natural Business Year Council, and your committee has been encouraged by signs that the work of the past two years is having a beneficial effect.

When the Natural Business Year Council was formed in November, 1935, it was expected that its efforts would consist of an initial intensive campaign to attract the attention of business men generally to the advantages of natural fiscal closings and, following that, a continuous program of education and research which would keep the subject constantly before the public and provide information needed by workers in the campaign. While it is not possible to say just when the first chapter of the campaign ended and the second began, it is true that the initial intensive effort has come to a logical close and this committee, together with the other bodies coöperating with the Natural Business Year Council, has entered upon a program which is expected to continue as long as the need exists.

Early in the fiscal year just closed four pamphlets were published as follows:

- The Natural Business Year—A Means to Efficiency
- The Natural Business Year—Its Advantages to Business Management
- The Natural Business Year—Suggested Natural Fiscal Closing Dates
- The Natural Business Year—A Program of Local Activity

To date there have been distributed more than 18,000 of each of these, with the exception of *A Program of Local Activity*. Among those receiving copies were certified public accountants, cost accountants, credit men, bankers, accounting instructors, editors and officers in state and federal government departments. Thousands of pamphlets have been distributed in response to requests received from individuals and organizations.

In addition, 10,000 reprints of an article on the natural business year, by Alexander Wall, which appeared in *Domestic Commerce*, publication of the Bureau of Foreign and Domestic Commerce, have been distributed to chambers of commerce throughout the country.

Considerable publicity has been given to the movement. John Haskell, secretary to the stock list committee of the New York Stock Exchange, commended the work of the council in addresses before the Rhode Island Society of Certified Public Accountants and before the Pittsburgh chapter of the Controllers Institute of America. Henry H. Heimann, chairman of the council and manager of the National Association of Credit Men, has advocated use of natural business years in his *Monthly Business Review* and contributed an article on the subject to the April, 1937, issue of *Nation's Business*. An article on the natural business year, by Robert H. Montgomery, was published in the November, 1936, *Bulletin* of the National Association of Cost Accountants. *Credit and Financial Management*, publication of the National Association of Credit Men, published an article describing extensively the advantages of the natural business year and the efforts being made to promote its general use. The Barnett National Bank of Jacksonville prominently called attention to the natural business year in an advertisement which appeared in the *Jacksonville Journal*.

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Eustace LeMaster, member of council of the Institute, spoke on the natural business year at the recent annual convention of the National Retail Credit Association at Spokane. F. B. Andrews, also a member of council of the Institute, made a similar address at the annual meeting of the National Association of Credit Men, Chicago. The chairman of your committee spoke briefly on the subject on a program broadcast by station WOR. There have been many addresses at meetings of local organizations and frequent mention of the natural business year in the periodical and daily press.

Mr. Heimann has written personally to members of the National Advisory Council to the Department of Commerce, asking their consideration of the advantages of natural fiscal closing dates, and similar information has been given the following government departments:

Federal Power Commission  
Federal Maritime Commission  
Federal Trade Commission  
Interstate Commerce Commission  
National Bituminous Coal Commission

These are in addition to other bodies reached earlier in the campaign, including the Securities and Exchange Commission, the Treasury Department, the Department of Commerce, and the Central Statistical Board.

Your committee has inquired of the president of each state society whether, to his knowledge, there exist any laws or regulations requiring reports to be filed on a calendar year basis or penalizing in any way fiscal year corporations. The replies brought to light no serious obstacle to use of natural business years in any state.

The committee also addressed a letter to each member of the Institute, enclosing literature and asking for information regarding clients who have changed to a natural business year basis since the campaign began in November, 1935. The information obtained in this way is one of the most convincing signs that the campaign is having its effect, for members who replied almost uniformly reported clients who had changed and many who did not return the questionnaire requested literature for distribution to their clients.

Those interested in the natural business year movement have been aware from the beginning of the importance that the incorporators of new companies somehow be informed of the advantages arising from selection at the outset of the proper fiscal closing date. Attempts have been made, with only moderate success, to induce attorneys to call attention to the fiscal year problem when advising incorporators. The so-called charter companies also have been approached and have indicated that they would coöperate to the extent of distributing literature supplied by the Natural Business Year Council. It is felt, however, that the campaign will never be fully successful unless effective means are devised for reaching incorporators, and the committee is now giving attention to the practicability of seeking the coöperation of state agencies in the distribution of literature to those interested in new companies. Frank A. Gale, assistant secretary of the Institute, recently interviewed the assistant secretary of state for New York in Albany and obtained information which should be helpful in the solution of this problem.

The members of the Natural Business Year Council have felt that in the long



## Reports of Committees

run tangible results will be attained only if the campaign is developed aggressively in the most important industrial cities of the country. With this in mind, the council has sponsored formation of local natural business year committees in the following cities:

Baltimore, Boston, Buffalo, Chicago, Cleveland, Columbus, Ohio, Dallas, Denver, Des Moines, Detroit, Grand Rapids, Hartford, Indianapolis, Jacksonville, Kansas City, Lincoln, Los Angeles, Louisville, Memphis, Milwaukee, Minneapolis, Mobile, New Orleans, Philadelphia, Portland, Ore., Providence, Raleigh, Richmond, St. Louis, Salt Lake City, Seattle, South Bend, Tulsa, Wilmington.

Each committee, wherever possible, is formed about a nucleus consisting of representatives of the state society of certified public accountants, local chapters of the National Association of Cost Accountants and the National Association of Credit Men, and the Robert Morris Associates. Appointment of these committees has only recently been completed, but a program of activities has been initiated which should create renewed interest in the natural business year in these important centers.

Efforts to obtain publicity for the movement have recently been increased. Addition to the Institute's staff of an assistant secretary, one of whose principal duties is the direction of public relations, makes it possible to carry on this part of the campaign more effectively than in the past. On August 23, 1937, a letter was dispatched to the financial editors of important newspapers throughout the country asking their coöperation in calling attention to the efforts of the Natural Business Year Council.

The research division of Dun & Bradstreet, Inc., has undertaken to assist the Natural Business Year Council by carrying forward its research on appropriate fiscal closing dates for different industries. As a preliminary step, Walter Mitchell, Jr., of that organization, recently talked the problem over with officers of the United States Bureau of the Census and obtained valuable information regarding fiscal years actually used in different industries as revealed by the 1935 census of manufactures. Dun & Bradstreet, Inc., has begun a comprehensive survey of fiscal year practices, using its facilities for research and its friendly relations with trade associations to obtain the necessary data. The results of this study for each industry will be made available, not only to trade associations representing each industry, but to the Natural Business Year Council and all organizations and individuals coöperating in its work.

Your committee believes that if the program already begun is continued and, further, if the members of the Institute will individually, in their relations with their own clients, support the work which is being done on a national scale, ultimately the problem of the seasonal nature of accounting work will be reduced to a minimum and industry, as well as the profession, will be benefited thereby.

Respectfully submitted,

RALPH S. JOHNS, *Chairman*,  
CHARLES B. COUCHMAN,  
WILLIAM R. DONALDSON,  
J. WILLIAM HOPE,  
FRANCIS E. WELCH.

September 10, 1937.

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**Report of the Special Committee on Public Utility Accounting**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: During the past fiscal year the special committee on public-utility accounting has continued to receive and respond to requests for advice on public-utility accounting matters from various Federal bodies charged with regulation of the industry. These requests have, in the most part, emanated from the Federal Power Commission and the Securities and Exchange Commission and have, in no case, involved questions of major importance or interest.

However, the committee did receive an initial inquiry from the Interstate Commerce Commission in connection with a study by that body of the general policy of requiring reports from steam railways on a system basis. In this instance, it was the consensus of committee opinion that the matter was of such nature as to make it unwise to submit a reply which might be construed as expressive of the considered judgment of the profession. The committee, therefore, directed its efforts toward obtaining individual opinions from various firms conversant with railway accounting and submitting excerpts therefrom to the commission.

The committee is of the opinion that continuation of its activities is desirable—at least until procedure under the Public Utility Holding Company Act of 1935 is more clearly defined—and, therefore, recommends the appointment of a successor committee.

Respectfully submitted,

J. M. BOWLBY, *Chairman*,  
GEORGE D. BAILEY,  
EINAR C. CHRISTENSEN,  
PAUL GRADY,  
HENRY A. HORNE,  
E. B. MCGUINN,  
WALTER A. STAUB.

August 30, 1937.

**Report of the Special Committee on Savings and Loan Accounts**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The special committee on savings-and-loan accounts has had two meetings, attended by the eastern members, at 135 Cedar street, New York, during the past year, and has completed the preliminary draft of a program for the examination of savings-and-loan associations, which, subject to certain amendments, will be submitted to council.

In addition, this committee has been in constant communication with the Federal Home Loan Bank Board and with the United States Building and Loan League and with the American Savings and Loan Institute. The latter organization has requested the committee to review the *Standard Accounting Manual* published by the American Savings and Loan Institute and to forward our comments and criticisms to that organization.

### *Reports of Committees*

This assignment will be acted upon by the committee as soon as the draft of a program of examination has been completed.

Respectfully submitted,

FRANK S. GLENDENING, *Chairman*,  
LEO P. GALLAGHER,  
MORRIS HOENIG,  
A. P. MCCARROLL,  
I. B. MCGLADREY.

September 2, 1937.

### **Report of the Special Committee on Social-Security Act**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The program of activities of this committee has been confined to questions of accounting and record-keeping arising under the social-security act. The committee has not concerned itself with the economic and financial aspects of the act nor with the accounting and record requirements of the state unemployment compensation laws.

Perhaps the most important question considered by the committee has been credits under title IX of the act for contributions to states in respect of employees working in a number of states and where it is impossible to know in advance to what state the contributions are payable.

As problems of accounting and record-keeping under the social-security act vary with each employer (many excellent forms having been devised to afford the necessary records) and are governed to some extent by the provisions of state laws and as the regulations and rulings of the Treasury Department have answered many questions which have arisen, there has been little need for extensive activity by the committee.

Respectfully submitted,

HAROLD C. ANDERSON, *Chairman*,  
ALEXANDER H. BEARD,  
J. CHESTER CRANDELL,  
C. VAUGHAN DARBY,  
GOODWIN P. GRAHAM,  
DAVID L. MILNE.

September 4, 1937.

### **Report of the Special Committee on State Corporation Laws**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: Your special committee on state corporation laws, after considerable correspondence between the members of the committee, concluded that the best basis on which to proceed was to prepare and submit to the state societies a plan of coöperation and then to take up and study all questions relating to state corporation laws that were submitted by any state societies or groups for our attention.

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Pursuant to the plan adopted, a letter was forwarded to each of our state societies setting forth our aims and offering the coöperation of this committee in studying and presenting our opinion in regard to any questions submitted.

Coöperating committees were appointed by many of the state societies, but no questions or special state corporation laws were submitted for our study.

Respectfully submitted,

PHILIP S. SUFFERN, *Chairman*,  
DAVID HIMMELBLAU,  
GEORGE KINGSLEY,  
I. H. KREKSTEIN,  
W. D. MORRISON,  
H. T. SCOVILL,  
ALBERT J. WATSON.

September 4, 1937.

### **Report of the Special Committee on Technical Information**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: Soon after appointment of this committee, its name was changed from committee on accounting procedure to special committee on technical information. A new committee on accounting procedure was named with the sole function of reviewing reports or pronouncements of other committees so as to guard against inconsistency and facilitate coördination.

In accordance with plans laid last year, the special committee on technical information selected from the files of the Institute's bureau of information, 64 questions and answers, which were published January, 1937, in a 127-page booklet, entitled, "Accounting Questions and Answers," and distributed free to all members and associates. The reception accorded this booklet is evidenced by the fact that 1,233 copies were sold at 50 cents each, and numerous letters of thanks were received from members.

The executive committee referred to your special committee the question of the advisability or otherwise of distinguishing between various types of surplus. The members of your special committee have corresponded on the subject, but have been unable to come to any conclusion.

The committee has from time to time responded to inquiries on accounting matters received from individuals and committees.

Respectfully submitted,

PAUL K. KNIGHT, *Chairman*,  
SAMUEL J. BROAD,  
ANTHONY JAUREGUY,  
PAUL W. PINKERTON,  
GEORGE W. ROSSETTER,  
PRIOR SINCLAIR.

September 8, 1937.

*Reports of Committees*

AMERICAN INSTITUTE OF ACCOUNTANTS  
FOUNDATION

**Report of the Board of Trustees**

TO THE AMERICAN INSTITUTE OF ACCOUNTANTS FOUNDATION:

GENTLEMEN: Your board of trustees desires to report the following changes which have taken place in the securities held by the Foundation:

*Purchased:*

\$5,000 Illinois Central Railroad and Chicago, St. Louis and New Orleans  
joint, first mortgage, series "A", 5%, 1963, at 90¼  
2,000 Carthage and Adirondack Railway Company, first mortgage,  
fully guaranteed, 4%, 1981, at 93¼

*Sold:*

\$3,000 135 Cedar Street Corporation, refunding mortgage bonds, 7%,  
1940, at 100  
2,000 Gulf States Utilities Company, first mortgage and refunding,  
series "A", 5%, 1956, at 104  
3,000 German Government International loan—1930, 5½%, at 29¼  
4,000 International Match Corporation, 5% bonds, 1947, at 14½

Payments were as follows:

Transfer of 1936-1937 income to endowment fund—library	\$3,200.00
Custodian fees, 1937	67.59
Postage and printing notices of meeting	2.66
	<hr/>
	\$3,270.25

Respectfully submitted for the board of trustees,

October 8, 1937.

ROBERT H. MONTGOMERY, *Chairman*

AMERICAN INSTITUTE BENEVOLENT FUND, INC.

**Report of the Board of Trustees**

TO THE AMERICAN INSTITUTE BENEVOLENT FUND, INC.:

GENTLEMEN: During the fiscal year ended August 31, 1937, the American Institute Benevolent Fund, Inc., received in the form of contributions, income from investments, interest on bank balance, and refunds of amounts advanced to members, \$356.75. Payments were as follows:

Payments to members	\$1,437.00
Custodian fees	4.20
Postage and printing meeting notices	1.97
	<hr/>
	\$1,443.17

The excess of payments over income amount to \$1,086.42. At the close of the fiscal year the Fund had a balance on hand of \$6,953.43.

No appeal for contributions was made during the year with the exception of a small item in the *Bulletin* for November, 1936, drawing attention to the work of the Fund and indicating that contributions would be welcome. No contributions were received in response to this suggestion.

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A thorough investigation has been made in each case in which aid has been extended. In one case the member concerned has died, but the Fund has continued to assist his widow.

It is believed that the Fund will be able to continue its activities for some time yet, but will no doubt need help in the near future. It is believed that the best policy is to appeal for funds only when they are needed rather than making periodical solicitation.

Disbursements for the benefit of members were as follows:

Case No. 1—\$ 137

(Clothing)

Case No. 5—\$1,200

(Illness)

Case No. 6—\$ 100

(Illness)

Respectfully submitted,

CHARLES B. COUCHMAN, New York,  
W. SANDERS DAVIES, New York,  
FREDERICK H. HURDMAN, New York,  
JOHN B. NIVEN, New York,  
I. GRAHAM PATTINSON, New York,  
ARTHUR W. TEELE, New York,

*Board of Trustees.*

## APPENDIX B

Members of State Boards of Accountancy

## State Boards of Accountancy

### ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY:

FRANCIS B. LATADY, C. P. A., *Chairman*, Woodward Bldg., Birmingham.  
WILLIAM J. CHRISTIAN, C. P. A., *Secretary*, 2218 Comer Bldg., Birmingham.  
ROBERT E. TROY, C. P. A., First National Bank Bldg., Montgomery.

### ALASKA BOARD OF ACCOUNTANCY:

HARLEY J. TURNER, C. P. A., *President*, Juneau.  
JAMES C. COOPER, C. P. A., *Secretary-treasurer*, P. O. Box 2271, Juneau.  
THEODORE A. HELLENTHAL, C. P. A., Juneau.

### ARIZONA STATE BOARD OF ACCOUNTANCY:

K. W. DAVIDSON, C. P. A., *President*, 1 George Bldg., Kingman.  
CLAUD F. HARMON, C. P. A., *Secretary*, 16 Bashford Bldg., Prescott.  
STUART M. BAILEY, C. P. A., *Treasurer*, 402 Title & Trust Bldg., Phoenix.

### STATE BOARD OF ACCOUNTANCY OF ARKANSAS:

A. V. MCDUFFIE, C. P. A., *President*, 216 Commercial Bank Bldg., Little Rock.  
ROY E. CHASE, C. P. A., *Secretary*, 603 Rector Bldg., Little Rock.  
JOHN L. SWOFFORD, C. P. A., *Treasurer*, 809 First National Bank Bldg., Fort Smith.

### CALIFORNIA STATE BOARD OF ACCOUNTANCY:

JOHN F. FORBES, C. P. A., *President*, 510 Crocker Bldg., San Francisco.  
H. IVOR THOMAS, C. P. A., *Vice-president*, 215 W. 7th St., Los Angeles.  
B. W. BOURS, C. P. A., *Secretary-treasurer*, 620 Market St., San Francisco.  
GILBERT S. GILBERTSON, C. P. A., 2344 Tulare St., Fresno.  
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## APPENDIX C

Certificate of Incorporation. Certificate of Change  
of Name. By-Laws of the American Institute of  
Accountants. Rules of Professional Con-  
duct. Rules of the Board of Examiners

**CERTIFICATE OF INCORPORATION**  
**OF**  
**The Institute of Accountants in the United States**  
**of America**

We, the undersigned, John E. Bates, Howard C. Beck and Joseph E. Sterrett, all of whom are persons of full age and citizens of the United States, and a majority of whom are citizens of the District of Columbia, desiring to associate ourselves for the purpose of forming a corporation under and by virtue of the provisions of sub-chapter 111, of chapter XVIII, of an act of congress entitled "An act to establish a code of law for the District of Columbia" approved March 3, 1901, and the acts amendatory thereof and supplemental thereto, do hereby certify, as follows:

First: The name or title by which such corporation shall be known in law is "THE INSTITUTE OF ACCOUNTANTS IN THE UNITED STATES OF AMERICA."

Second: The term for which it is organized is perpetual.

Third: The particular business and objects of the corporation are: to unite the accountancy profession of the United States of America; to promote and maintain high professional and moral standards; to safeguard the interests of public accountants; to advance the science of accountancy; to develop and improve accountancy education; to provide for the examination of candidates for membership; and to encourage cordial intercourse among accountants practising in the United States of America.

Fourth: The number of its trustees, directors or managers for the first year of its existence is thirty-nine.

IN WITNESS WHEREOF, we have made, signed and acknowledged the foregoing certificate this twenty-third day of May in the year one thousand nine hundred and sixteen.

(Signed) JOHN E. BATES,  
HOWARD C. BECK,  
JOSEPH E. STERRETT.

City of Washington, }  
District of Columbia } ss.:

I, Charles E. Riordan, a notary public, in and for the District of Columbia, do hereby certify that John E. Bates, Howard C. Beck and Joseph E. Sterrett, being personally well known to me as the persons whose names are signed to the certificate of incorporation, hereto annexed, bearing date the 23rd day of May, 1916, personally appeared before me in said district, on said day and separately, severally and individually acknowledged the same before me, and that they severally signed the same for the purposes therein set forth.

Given under my hand and notarial seal this 23rd day of May, 1916.

NOTARIAL  
SEAL

(Signed) CHARLES E. RIORDAN,  
*Notary Public.*

OFFICE OF THE RECORDER OF DEEDS  
District of Columbia.

*American Institute of Accountants Yearbook*

This is to certify that the foregoing is a true and verified copy of the certificate of incorporation of "The Institute of Accountants in the United States of America," and of the whole of said certificate, as filed in this office the 23rd day of May, A. D. 1916.

In testimony whereof, I have hereunto set my hand and affixed the seal of this office this 23rd day of May, A. D. 1916.

(Signed) R. W. DUTTON,  
*Deputy and Acting Recorder of Deeds, D. C.*

THE INSTITUTE OF ACCOUNTANTS IN THE UNITED STATES  
OF AMERICA

CERTIFICATE OF CHANGE OF NAME

We the undersigned, W. Sanders Davies, president, and A. P. Richardson, secretary, respectively, of the Institute of Accountants in the United States of America, a corporation formed under and by virtue of the provisions of subchapter 111 of chapter XVIII of an act of congress entitled "An act to establish a code of law for the District of Columbia," approved March 3, 1901, and the acts amendatory thereof and supplemental thereto, do hereby certify, pursuant to the provisions of section 602 of said act, as follows:

First. That the written consents to the change of name of said corporation to "The American Institute of Accountants" have been duly given by more than two-thirds of the members of its governing board, known as its "council", to wit: by 32 members of said council, out of a total membership of thirty-nine.

Second. That attached hereto are the original written consents of said thirty-two members of said council.

Third. That the original name of said corporation was The Institute of Accountants in the United States of America, and the new name by virtue of such consents and of the filing of this certificate will be "The American Institute of Accountants."

Fourth. That the term of corporate existence as specified in the original certificate of incorporation thereof, and as continued hereby, is perpetual.

IN WITNESS WHEREOF, we have hereunto subscribed our names this 16th day of January, 1917.

W. SANDERS DAVIES, *President.*  
A. P. RICHARDSON, *Secretary.*

State of New York }  
County of New York } ss.

I, W. C. Lawson, a notary public, in and for the county of New York, in the state of New York, do hereby certify that W. Sanders Davies and A. P. Richardson, being personally well known to me as the persons whose names are signed to the foregoing certificate bearing date the 16th day of January, 1917, personally appeared before me in said county on said day, and separately, severally and individually acknowledged the same before me, and that they severally signed the same for the purposes herein set forth.

Given under my hand and notarial seal this 16th day of January, 1917.

NOTARIAL

W. C. LAWSON, *Notary Public.*

SEAL

Notary Public, Kings County, with certificate filed in New York County 171.



**BY-LAWS**  
**OF THE**  
**American Institute of Accountants**

**ARTICLE I**

**NAME AND PURPOSES**

**SECTION 1.** The name of this organization shall be the American Institute of Accountants. Its objects shall be to unite the accountancy profession of the United States; to promote and maintain high professional and moral standards; to assist in the maintenance of high standards for the certified public accountant certificate in the several states; to safeguard the interests of public accountants, to advance the science of accountancy; to develop and improve accountancy education; to provide for the examination of candidates for membership; and to encourage cordial intercourse among accountants practising in the United States of America.

**ARTICLE II**

**MEMBERSHIP**

**SECTION 1.** The Institute shall consist of members and associates.

**SEC. 2.** Members shall be:

(a) Fellows of the American Association of Public Accountants at September 19, 1916, admitted to membership prior to November 1, 1916.

(b) Persons who shall qualify for examination and election as provided in section 4 of this article and shall be recommended by the board of examiners after examination and shall be elected by the council.

(c) Members of the American Society of Certified Public Accountants in good standing as of August 31, 1936, who shall elect to become members.

(d) Associates of the Institute in good standing as of August 31, 1936, who elect to become members.

**SEC. 3.** Associates shall be:

(a) Associate members of the American Association of Public Accountants at September 19, 1916, admitted as associates prior to November 1, 1916.

(b) Persons who shall qualify for examination and election as provided in section 5 of this article and shall be recommended by the board of examiners after examination and shall be elected by the council.

(c) Members of the American Society of Certified Public Accountants in good standing as of August 31, 1936, who shall elect to become associates.

**SEC. 4.** The following persons may qualify for examination and election as members of the Institute provided that they be not less than twenty-one years of age and shall present evidence of preliminary education satisfactory to the board of examiners:

(a) Associates who shall meet the requirements stated in the following paragraphs of this section.

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(b) Accountants engaged in public practice, or accountancy instruction in schools recognized by the board of examiners, who shall have been in practice or in accountancy instruction for a period of not less than five years. The board shall satisfy itself in each case that the applicant's experience has been sufficiently continuous and of such a character as to warrant his admission to membership. The board may give credit in its discretion for accountancy work of an outstanding character which in its opinion is clearly equivalent to public practice.

(c) After January 1, 1936, no applicant shall be admitted as a member unless he holds a valid and unrevoked certified public accountant certificate issued by the legally constituted authorities of a state or territory of the United States of America or of the District of Columbia.

SEC. 5. The following persons may qualify for examination and election as associates of the Institute, provided, that they shall be not less than twenty-one years of age and shall present evidence of preliminary education satisfactory to the board of examiners:

(a) Accountants who shall have been in practice on their own account or in the employ of a practising public accountant for not less than two years and at the date of application shall be engaged in work related to accounting.

(b) Accountants who shall have been engaged in accountancy instruction in schools recognized by the board of examiners for a period of not less than three years next preceding the date of application, provided

(c) After January 1, 1936, no applicant shall be admitted as an associate unless he holds a valid and unrevoked certified public accountant certificate issued by the legally constituted authorities of a state or territory of the United States of America or of the District of Columbia.

SEC. 6. All credits for education and experience shall be allotted by the board of examiners, and the board shall have discretion to determine whether or not any applicant's experience is of a nature satisfactory for purposes of these by-laws.

SEC. 7. Upon election each member or associate shall be entitled to a certificate setting forth that he is a member or an associate of the Institute, but no certificate shall be issued until receipt of initiation fee and dues for the current year. Certificates of membership shall be returned to the council upon suspension or termination of membership for any cause except death.

SEC. 8. Members of the Institute shall be entitled to describe themselves as Members of the American Institute of Accountants and associates as Associates of the American Institute of Accountants.

### ARTICLE III

SECTION 1. The dues for each fiscal year shall include cost of subscription to *The Journal of Accountancy* and of the *Yearbook* of the Institute and shall be as follows:

By each member . . . . .	\$25
By each associate . . . . .	10

SEC. 2. All dues shall be paid in advance and shall be apportioned in the first instance to the end of the fiscal year. No dues shall be paid by members and

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associates of the Institute while they are engaged in military or naval service of the United States or its allies during war. Members of the Institute who have reached advanced years may be excused from the payment of dues on the recommendation of the executive committee.

### ARTICLE IV

#### VOTING

SECTION 1. Every member of the Institute shall be entitled to attend all meetings of the Institute and to cast a vote upon all questions brought before such meetings.

SEC. 2. Associates of the Institute shall not be entitled to vote, but may attend all meetings of the Institute and have the privilege of the floor in the discretion of the chair or of the meeting in session.

SEC. 3. Any member of the Institute may be represented at regular and special meetings of the Institute by another member acting as his proxy, provided, however:

(a) That no person shall act as a proxy for more than five members.

(b) That no proxy given shall confer power of substitution and that all proxies shall be valid only for the meeting for which specifically given.

### ARTICLE V

#### TERMINATION OF MEMBERSHIP

SECTION 1. Resignations of members and associates may be offered in writing at any time and shall be effective on the date of acceptance. Action upon the resignation of a member or an associate in good standing shall be taken by the executive committee and, in the case of a member or an associate under charges, by the council.

SEC. 2. A member or an associate who fails to pay his annual dues or any subscription, assessment or other obligation to the Institute within five months after such debt has become due shall automatically cease to be a member or an associate of the Institute.

SEC. 3. (a) A member or an associate who shall resign while in good standing may be reinstated by a three-fourths vote of the members of council present and voting at any regular or special meeting of council, provided the person applying shall submit with his application for reinstatement the amount of dues and assessments, subscriptions, etc., not in any case to exceed \$25, which would have been payable by him if he had continued in membership from the time of resignation to the date of application for reinstatement.

(b) The executive committee, in its discretion, may reinstate a member or an associate whose membership shall have been forfeited for non-payment of dues or other sums due by him to the Institute, provided that the person applying shall submit with his application for reinstatement the amount of dues and assessments, subscriptions, etc., which would have been payable by him if he had not forfeited his membership, plus a fine of \$10.

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(c) No person shall be considered to have resigned while in good standing if at the time of his resignation he was in debt to the Institute for dues or other obligations. A member submitting his resignation after the beginning of the fiscal year, but before expiration of the time limit for payment of dues or other obligation, may attain good standing by paying dues prorated according to the portion of the fiscal year which has elapsed, provided obligations other than dues shall have been paid in full.

SEC. 4. A member or an associate renders himself liable to expulsion or suspension by the council sitting as a trial board if

(a) he refuses or neglects to give effect to any decision of the Institute or of the council, or

(b) he infringes any of these by-laws or any of the rules of professional conduct as approved by the council of the Institute, or

(c) he is convicted of a felony or misdemeanor, or

(d) he is declared by a court of competent jurisdiction to have committed any fraud, or

(e) he is held by the council to have been guilty of an act discreditable to the profession, or

(f) he is declared by any competent court to be insane or otherwise incompetent, or

(g) his certificate as a certified public accountant is revoked or withdrawn by the authority of any state or territory of the United States or of the District of Columbia, or

(h) his certificate as a certified public accountant shall have been revoked or withdrawn by the authority of any state or territory of the United States or of the District of Columbia and such revocation or withdrawal remains in effect.

## ARTICLE VI

### TRIALS AND PENALTIES

SECTION 1. Any complaint preferred against a member or an associate under section 4 of article V shall be submitted to the committee on professional ethics. If, upon consideration of a complaint, it appears to the committee that a prima facie case is established showing a violation of any by-law or rule of conduct of the Institute or conduct discreditable to a public accountant, the committee on professional ethics shall report the matter to the executive committee, which shall summon the member or associate involved thereby to appear in answer at the next regular or special meeting of the council.

SEC. 2. If the committee on professional ethics shall dismiss any complaint preferred against a member or an associate, or shall fail to act thereon within ninety days after such complaint is presented to it in writing, the member or associate preferring the complaint may present the complaint in writing to the council. The council shall make such investigation of the matter as it may deem necessary and shall either dismiss the complaint or refer it to the executive committee, which shall summon the member or associate involved thereby to appear in answer at the next regular or special meeting of the council.

SEC. 3. For the purpose of adjudicating charges against members or associates of the Institute as provided in the foregoing sections, the council shall con-

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vene as a trial board. Members of the committee on professional ethics shall not be entitled to vote as members of the trial board. The executive committee shall instruct the secretary to send due notice to the parties concerned at least thirty days prior to the proposed session. After hearing the evidence presented by the committee on professional ethics or other complainant and by the defense, the trial board by a two-thirds vote of the members present and entitled to vote may admonish or suspend for a period of not more than two years the member or associate against whom complaint is made or by a three-fourths vote of the members present and entitled to vote may expel the member or associate against whom complaint is made. A statement of the case and the decision of the trial board thereon, either with or without the name of the person involved, shall be prepared by the executive committee and published in *The Journal of Accountancy*.

SEC. 4. At any time after the publication in *The Journal of Accountancy* of a statement of the case and decision of the trial board thereon the council, sitting as a trial board, members of the committee on professional ethics not being entitled to vote, by a three-fourths vote of the members present and entitled to vote may recall, rescind or modify such expulsion or suspension.

## ARTICLE VII

### COUNCIL AND OFFICERS

SECTION 1. The governing body of the Institute shall be a council consisting of:

(a) Thirty-five members in practice, not more than six of whom shall be residents of the same state, seven of whom shall be elected at each annual meeting for a term of five years or until their successors shall have been elected, and

(b) The following officers of the Institute: a president, two vice-presidents (both vice-presidents shall not be residents of one state), and a treasurer, all of whom shall be members in practice and shall be elected at the annual meeting for a term of one year or until their successors shall have been elected, and

(c) All past presidents who are members of the Institute.

SEC. 2. The same person shall not hold the office of president for more than two successive years.

SEC. 3. The council shall elect a secretary of the Institute who shall act as an executive officer under the direction of the council. The secretary may be chosen from without the membership of the Institute, but he shall have the privilege of the floor at meetings of the Institute, the council and the executive committee.

SEC. 4. The Institute at each annual meeting shall elect two auditors, who shall audit the accounts for the current fiscal year and report at the next annual meeting. The books and accounts shall be submitted by the treasurer for audit at least one week preceding the date of the annual meeting.

SEC. 5. In the event of a vacancy or vacancies occurring between meetings of the Institute in the membership of the council or in any of the executive offices of the Institute, the council shall be empowered to elect a member or members to fill such vacancy or vacancies until the next annual meeting or until

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a successor or successors shall have been elected. Such election shall be by majority vote of the council and may take place at any regular or special meeting of the council or, in lieu of a meeting, nominations may be called for by the president and the names of the nominees submitted to the members of council for election by mail ballot. Vacancies in the membership of the council shall be filled at the next annual meeting by election by the Institute for the unexpired terms.

SEC. 6. Except in the case of past presidents the office of a member of council shall be rendered vacant by his absence from four consecutive meetings of the council.

### ARTICLE VIII

#### DUTIES OF COUNCIL AND OFFICERS

SECTION 1. It shall be the duty of the president or, in his absence, of one of the vice-presidents or other members of the council designated by the council to preside at all meetings of the Institute and of the council. The president shall call special meetings of the Institute or of the council when he deems it necessary, or when requested to do so by the executive committee, or upon the written request of at least one hundred members of the Institute for a meeting of the Institute, or of at least five members of the council for a meeting of the council. Special meetings of the Institute or of the council shall be held at places designated by the executive committee.

The duties of the vice-presidents and the treasurer shall be those usually appertaining to their respective offices.

The secretary, in addition to performing the usual duties of his office, shall discharge such other duties as may be assigned to him by the council or by the executive committee. The secretary of the Institute shall be the secretary of all committees.

SEC. 2. It shall be the duty of the council to take control and management of all the property of the Institute, to elect or appoint such agents or employees as may be necessary for the proper conduct of the affairs of the Institute, to keep a record of its proceedings and to report to the Institute at each annual meeting. The council shall exercise all powers requisite for the purposes of the Institute.

SEC. 3. The council shall adopt an annual budget showing the money appropriated for the purposes of the Institute and estimating the revenue for the ensuing year. No debts shall be contracted nor money expended otherwise than as provided in the budget without the approval of a majority of the council.

SEC. 4. The council may, in its discretion, delegate to the executive committee all functions of the council except the election of officers and members, the right to review the rules and regulations of the board of examiners, discipline of members, filling a vacancy in the executive committee and the adoption or alteration of a budget.

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### ARTICLE IX

#### COMMITTEES

SECTION 1. There shall be fourteen regular standing committees, namely:

EXECUTIVE.  
PROFESSIONAL ETHICS.  
ACCOUNTING PROCEDURE.  
ARBITRATION.  
BUDGET AND FINANCE.  
BY-LAWS.  
CREDENTIALS.  
EDUCATION.  
FEDERAL TAXATION.  
MEETINGS.  
NOMINATIONS.  
PUBLICATION.  
STATE LEGISLATION.  
TERMINOLOGY.

SEC. 2 (a) The executive committee shall consist of the president, two vice-presidents and the treasurer of the Institute and seven other members of the council elected by the council. Four members of the committee shall constitute a quorum of the executive committee.

(b) The committee on professional ethics shall be elected by the council and shall consist of five members of the council not members of the executive committee.

(c) The committee on nominations shall consist of seven members. Two members of the committee shall be elected by the council from its membership at the meeting of the council held on the Monday preceding the annual meeting of the Institute or at any adjournment thereof. Officers and other members of council whose terms expire within one year shall not be elected to the committee on nominations. The five remaining members of the committee shall be elected by the Institute at the annual meeting and shall be members in practice who are not officers or members of the council. The member of the nominating committee first named by the council shall serve as temporary chairman of the committee until the committee itself, by mail vote or at a duly called meeting, shall elect a permanent chairman.

(d) The committee on education shall consist of five members appointed by the president for a term of three years, except that, of the members first appointed, one shall serve for a term of one year, two for a term of two years, and two for a term of three years. Appointments to fill vacancies occurring before the end of a term shall be for the unexpired term only.

(e) All other standing committees shall be appointed by the president. The president shall also have power in his discretion to constitute and appoint special committees as occasion may arise.

(f) Except as provided above, all committees shall consist of a chairman and not less than two other members of the Institute and shall serve until the annual meeting of the Institute next following their election or appointment.

SEC. 3. The president of the Institute shall be ex officio a member of all committees.

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SEC. 4. Except in the case of the executive committee a majority of each committee shall constitute a quorum for the transaction of business. All committees shall be subject to the call of their respective chairmen, but, in lieu of a meeting of a committee, the chairman may submit any question to the members of the committee for vote by mail, and any action approved in writing by not less than two-thirds of the whole committee shall be declared an act of the committee.

### ARTICLE X

#### DUTIES OF COMMITTEES

SECTION 1. The duties of the various committees shall be as described in this article and, in addition, such other duties as are indicated by their respective titles.

SEC. 2. The executive committee shall administer the affairs of the Institute, supervise the finances and exercise such other powers as may be designated by the council. It shall keep minutes of its proceedings and shall report fully to the council at each meeting thereof.

No payments except for duly authorized salaries shall be made by the treasurer without the approval of the executive committee.

SEC. 3. The committee on professional ethics shall perform the duties set forth in section 1 of article VI and may advise any one applying to it as to whether or not a submitted action or state of facts warrants a complaint against a member or an associate of the Institute, provided, however, that if the committee finds itself unable to express an opinion, such inability shall not be construed as an endorsement of the action or state of facts.

SEC. 4. The committee on arbitration shall sit as a committee in equity to investigate and decide disputes between members or associates of the Institute or others which shall, by agreement of the parties, be submitted to the committee in due form. If the decision of the committee on arbitration in any dispute be rejected by any member or associate of the Institute, the matter shall be reported to the council, which may instruct the executive committee to prefer charges against the offending member or associate if it shall decide, by a two-thirds vote of members present, that the recommendation of the committee on arbitration should have been accepted.

SEC. 5. The committee on credentials shall convene immediately after the annual meeting of the Institute shall have been called to order and at any time during the meeting may register proxies submitted to it. Only proxies validated by this committee shall be entitled to vote.

SEC. 6. The committee on publication shall supervise *The Journal of Accountancy*.

### ARTICLE XI

#### NOMINATION AND ELECTION OF OFFICERS AND MEMBERS OF COUNCIL

SECTION 1. (a) Nominations for officers and members of the council shall be made by the committee on nominations at least sixty days prior to the date of the annual meeting at which the elections are to take place. Notice of such



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nominations shall be mailed by the secretary to all members at least thirty days prior to the annual meeting.

Before making its nominations the committee on nominations shall send, at least four months prior to the date of the annual meeting, to all the members of the Institute in those states from which, in the opinion of the committee, members should be elected to the council in that year, a questionnaire requesting the submission within thirty days of names of members resident in the state concerned for election to the council. Nominees for the council shall be selected by the committee on nominations from among the names submitted in response to this request by members of the Institute in the states entitled to representation.

(b) Any ten members of the Institute may submit independent nominations, provided that such nominations be filed with the secretary at least twenty days prior to the date of the annual meeting. Notice of such independent nominations shall be mailed by the secretary to all members at least ten days prior to the annual meeting.

(c) Nominations for officers and members of council may be made from the floor at the time of the annual meeting only by the consent of the majority of the members present in person.

SEC. 2. Election of officers, members of council and auditors shall be by ballot. The president shall appoint a chairman and two tellers, who shall receive and count the ballots cast for each officer, member of council and auditor and shall announce the result to the presiding officer. A majority of votes shall elect.

If there be no majority on the first ballot for any one or more officers or members of council or auditors, additional ballots shall be taken at once for the particular office or offices to which there shall have been no election until an election be effected.

SEC. 3. The members present at any election of officers, members of council and auditors, and eligible to vote in such election, may direct the secretary to cast a ballot for any nominee or nominees for such office or offices, and election by such ballot shall be valid and effective.

## ARTICLE XII

### EXAMINATIONS

SECTION 1. The examination of candidates for admission to the Institute shall be under the supervision of a board of examiners, which shall consist of nine members in practice, three of whom shall be elected each year by the council, at its first meeting after the annual meeting of the Institute, to serve for a term of three years.

SEC. 2. The board of examiners shall hold simultaneous examinations for candidates either annually or semi-annually, as it may deem expedient at such places in different parts of the country as it may select, where candidates for admission may conveniently attend. Such examinations shall be oral or written or partly oral and partly written, and by this method or such other methods as may be adopted, the board of examiners shall determine the preliminary education and training and the technical qualifications of all

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candidates for admission before the applications shall be submitted to the council.

SEC. 3. The board of examiners shall organize by the election of a chairman and shall formulate the necessary rules and regulations for the conduct of its work, but all such rules and regulations may be amended, suspended or revoked by the council. The board may appoint duly qualified examiners to prepare examination questions and to grade the papers of applicants. Each applicant shall pay an examination fee, which shall be applied to the payment of expenses incident to examinations.

### ARTICLE XIII

#### MEETINGS

SECTION 1. There shall be a regular meeting of the Institute on the third Tuesday of September or the third Tuesday of October of each year as the executive committee shall decide. The fiscal year of the Institute shall end with the 31st day of August of each year.

SEC. 2. Special meetings of the Institute may be convened as provided in article VIII, section 1, at such places as the executive committee shall designate. No business shall be transacted at such meetings other than that for which the meetings shall have been convened.

SEC. 3. Notice of each meeting of the Institute, whether regular or special, shall be mailed to each member and associate of the Institute, at his last-known address, at least thirty days prior to the date of such meeting.

SEC. 4. In lieu of a special meeting, the Institute in meeting assembled may direct, or the council by a majority vote may direct, that the president submit any question to the entire membership for a vote by mail, and any action approved in writing by not less than a majority of the members of the Institute shall be declared by the president an act of the Institute and shall be so recorded in its minutes. Mail ballots shall be valid and counted only if received within sixty days after date of mailing ballot forms from the office of the Institute.

SEC. 5. Regular meetings of the council shall be held on the Thursday next after the date of the annual meeting of the Institute, the second Monday in April and the Monday next preceding the date of the annual meeting of the Institute.

SEC. 6. Special meetings of the council may be called as provided in article VIII, section 1, of these by-laws.

SEC. 7. Notice of each meeting of the council except the meeting on the Thursday after the date of the annual meeting of the Institute, shall be sent to each member of the council at his last-known address twenty-one days before such meeting. Such notice as far as practicable shall contain a statement of the business to be transacted.

SEC. 8. A transcript of the minutes of each meeting shall be forwarded to each member of the council within thirty days after such meeting.

SEC. 9. In lieu of a special meeting of the council the president may submit any question to the council for vote by mail and any action approved in writing by not less than two-thirds of the whole membership of the council shall be declared by the president an act of the council and shall be recorded in the minutes of the council.

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SEC. 10. Fifty members of the Institute shall constitute a quorum for the transaction of any business duly presented at any meeting of the Institute. Twenty members of the council shall constitute a quorum of the council.

SEC. 11. The rules of parliamentary procedure contained in Robert's *Rules of Order* shall govern all meetings of the Institute and of the council.

### ARTICLE XIV

#### ADVISORY COUNCIL

The Institute shall invite presidents of the recognized societies of certified public accountants in the several states and territories of the United States of America and the District of Columbia to form an advisory council of state society presidents.

The advisory council shall at all times consist of the state society presidents then holding office in their respective societies, but if a member of the advisory council is unable to attend a meeting of the advisory council a member of his society may be designated by the society to represent him at the meeting.

At least once in each year the Institute shall convene the advisory council which shall choose its own chairman and secretary. A majority of the members of the advisory council shall constitute a quorum.

The advisory council shall consider matters submitted to it from time to time by the council of the Institute and in its discretion shall make recommendations to the council of the Institute. A full report of the transactions of the advisory council shall be submitted to the membership of the Institute at the same time as committee reports.

### ARTICLE XV

#### AMENDMENTS

The secretary shall embody in the call for the annual meeting all proposals to amend the by-laws prepared by the committee on by-laws for submission to such meeting, and any other proposals to amend the by-laws of which he shall have had notice in writing signed by thirty or more members in good standing at least sixty days prior to the date of such meeting. All such proposals to amend the by-laws shall be presented for vote of the members at the annual meeting, and by consent of the majority of the members present in person other proposals to amend the by-laws which are made by members present in person at the meeting may be presented for vote of the members at any annual meeting. Any proposal to amend the by-laws, if approved by a two-thirds' vote of the members present at such meeting in person or by proxy, shall be submitted to all of the members of the Institute for a vote by mail, and if approved in writing by a majority of the members of the Institute shall become effective as an amendment to the by-laws. Mail ballots shall be valid and counted only if received within sixty days after date of mailing ballot forms from the office of the Institute.

## **RULES OF PROFESSIONAL CONDUCT**

Including amendments adopted by the Council  
October 19, 1936

(These rules of conduct supplement the disciplinary clauses of the by-laws.)

(1) A firm or partnership, all the individual members of which are members of the Institute (or in part members and in part associates, provided all the members of the firm are either members or associates), may describe itself as "Members of the American Institute of Accountants," but a firm or partnership, all the individual members of which are not members of the Institute (or in part members and in part associates), or an individual practising under a style denoting a partnership when in fact there be no partner or partners or a corporation or an individual or individuals practising under a style denoting a corporate organization shall not use the designation "Members (or Associates) of the American Institute of Accountants."

(2) The preparation and certification of exhibits, statements, schedules or other forms of accountancy work, containing an essential misstatement of fact or omission therefrom of such a fact as would amount to an essential misstatement or a failure to put prospective investors on notice in respect of an essential or material fact not specifically shown in the balance-sheet itself shall be, ipso facto, cause for expulsion or for such other discipline as the council may impose upon proper presentation of proof that such misstatement was either wilful or the result of such gross negligence as to be inexcusable.

(3) No member or associate shall allow any person to practise in his name as a public accountant who is not a member or an associate of the Institute or in partnership with him or in his employ on a salary.

(4) No member or associate shall directly or indirectly allow or agree to allow a commission, brokerage or other participation by the laity in the fees or profits of his professional work; nor shall he accept directly or indirectly from the laity any commission, brokerage or other participation for professional or commercial business turned over to others as an incident of his services to clients.

(5) No member or associate shall engage in any business or occupation conjointly with that of a public accountant, which in the opinion of the executive committee or of the council is incompatible or inconsistent therewith.

(6) No member or associate shall certify to any accounts, exhibits, statements, schedules or other forms of accountancy work which have not been verified entirely under the supervision of himself, a member of his firm, one of his staff, a member or an associate of this Institute or a member of a similar association of good standing in a foreign country which has been approved by the council.

(7) No member or associate shall take part in any effort to secure the enactment or amendment of any state or Federal law or of any regulation of any

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governmental or civic body, affecting the practice of the profession, without giving immediate notice thereof to the secretary of the Institute, who in turn shall at once advise the executive committee or the council.

(8) No member or associate shall directly or indirectly solicit the clients or encroach upon the business of another member or associate, but it is the right of any member or associate to give proper service and advice to those asking such service or advice.

(9) No member or associate shall directly or indirectly offer employment to an employee of a fellow member or associate without first informing said fellow member or associate of his intent. This rule shall not be construed so as to inhibit negotiations with any one who of his own initiative or in response to public advertisement shall apply to a member or an associate for employment.

(10) No member or associate shall render or offer to render professional service, the fee for which shall be contingent upon his findings and the results thereof. This rule does not apply to cases such as those involving Federal, state or other taxes, in which the findings are those of the tax or other similar authorities and not those of the accountant.

(11) No member or associate of the Institute shall advertise his or her professional attainments or service through the mails, in the public prints, by circular letters or by any other written word except that a member or an associate may cause to be published in the public prints what is technically known as a card. A card is hereby defined as an advertisement of the name, title (member of American Institute of Accountants, C. P. A., or other professional affiliation or designation), class of service and address of the advertiser, without any further qualifying words or letters, or in the case of announcement of change of address or personnel of firm the plain statement of the fact for the publication of which the announcement purports to be made. Cards permitted by this rule when appearing in newspapers shall not exceed two columns in width and three inches in depth; when appearing in magazines, directories and similar publications cards shall not exceed one quarter page in size. This rule shall not be construed to inhibit the proper and professional dissemination of impersonal information among a member's own clients or personal associates or the properly restricted circulation of firm bulletins containing staff personnel and professional information.

(12) No member or associate of the Institute shall be an officer, a director, stockholder, representative, an agent, a teacher or lecturer, nor participate in any other way in the activities or profits of any university, college or school which conducts its operations, solicits prospective students or advertises its courses by methods which in the opinion of the committee on professional ethics are discreditable to the profession.

## **RESOLUTIONS**

Adopted by the American Institute of Accountants, September 16, 1919:

RESOLVED, That it is the sense of this meeting that audit companies and similar organizations are detrimental to the best interests of the accounting profession.

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Adopted by the Council of the American Institute of Accountants, April 11, 1932:

WHEREAS, Estimates of earnings contingent upon future transactions should always be clearly distinguished from statements of actual earnings evidenced by definite records, and

WHEREAS, An accountant may properly assist a client in estimating the results of future transactions, so long as no one may be led to believe that the estimates represent certainties,

BE IT RESOLVED, That no public accountant should permit his name to be used in conjunction with such an estimate in a manner which might lead any one to believe that the accountant could vouch for the accuracy of the forecast; and

BE IT FURTHER RESOLVED, That violation of this dictum by a member or an associate of the American Institute of Accountants be considered by the committee on professional ethics as cause for charges under the provision of article V, section 4 (e) of the by-laws, or rule 2 of the rules of professional conduct of the American Institute of Accountants, or both.

Adopted by the Council of the American Institute of Accountants, October 15, 1934:

RESOLVED, That no member or associate shall certify the financial statements of any enterprise financed in whole or in part by the public distribution of securities if he is himself the actual or beneficial owner of a substantial financial interest in the enterprise or if he is committed to acquire such an interest.

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RESOLVED, That the council of the American Institute of Accountants regards competitive bidding for professional accounting engagements as contrary to the best interests of members' clients and of the public generally and urges members of the Institute to endeavor by all means at their disposal to eliminate the practice of competitive bidding.

RULES OF THE BOARD OF EXAMINERS  
OF THE  
American Institute of Accountants  
AS AMENDED FEBRUARY 20, 1937

OFFICERS

The officers of the board shall be a chairman, a secretary and a treasurer.

MEETINGS

Meetings of the board shall be held upon the call of the chairman and shall be called by the chairman upon the written request of three members of the board. One week's notice of all meetings shall be given by the secretary, except that the annual meeting may be held at the place of the annual meeting of the Institute on the day following the adjournment of that meeting. Five members of the board shall constitute a quorum for the transaction of business.

SECRETARY

The secretary of the Institute shall be the secretary of the board. The secretary shall keep a record of all applications received and also the records of the meetings and transactions of the board. He shall turn over to the treasurer of the board all moneys received by him.

TREASURER

The treasurer of the Institute shall be the treasurer of the board. All moneys received by the board shall be turned over to the treasurer. Disbursements shall not be made by the treasurer except upon the approval of three members of the board.

OFFICE

The office of the Institute shall be the office of the board.

APPLICATIONS AND FEES

Applications will be considered only when made on blanks which will be furnished by the secretary on request. Application fees, which are required to defray the expense of investigating applicants' records, arranging interviews or conducting examinations, if necessary, must accompany the application and shall be as follows:

- (a) \$10 for admission as member or associate if the applicant is a member, in good standing, of a recognized state society of certified public accountants of any state or territory of the United States or the District of Columbia;

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- (b) \$25 for admission as member or associate if the applicant is not a member, in good standing, of a recognized state society of certified public accountants;
- (c) \$5 for advancement from associate to member.
- (d) If oral or written examination is required, there shall be no charge for the first examination in addition to the regular application fee, but for each subsequent re-examination in one or more subjects the fee shall be \$10.

### EXAMINATIONS

Under the by-laws of the Institute, only certified public accountants may be admitted to membership and the board will not accept applications from persons who do not possess C. P. A. certificates. No applicant may be admitted who has not passed an examination in accounting and related subjects satisfactory to the board of examiners.

Written examination shall be required of all applicants except as noted in paragraphs (b) and (c) of this section.

#### (a) WRITTEN EXAMINATIONS

When written examination is required the examination given shall be identical with that offered to state boards of accountancy examiners which co-operate with the Institute in the conduct of examinations.

Written examinations shall be conducted simultaneously in all places selected by the board of examiners, during May and November, the dates to be chosen at least ninety days in advance of each examination.

Due notice will be given to each applicant of the time and place selected for holding the examination. Failure to be present and sit for examination at the time appointed will be sufficient cause for exclusion from any session of the examination.

Examinations shall include questions in (1) Accounting theory and practice (Parts I and II), including optional problems in the elements of actuarial science, (2) Auditing and (3) Commercial law. The time required shall not exceed two days.

Answers shall be written in ink in accordance with instructions which will be issued at the time of the examination. All supplies necessary to the examination will be furnished by the board and, after use, shall remain the property of the board.

Applicants who shall have passed the examination in auditing and commercial law, at one sitting, or have passed accounting theory and practice (both parts) at one sitting, shall have the right, on payment of the required fees, to be re-examined, within a limited period, in the remaining subject or subjects.

#### (b) CREDIT FOR OTHER EXAMINATIONS

The board in its discretion exercised in the case of any individual applicant for admission as member or associate, may recognize in lieu of its own examinations:

1. The passing of a certified public accountant examination of satisfactory



## *Rules of the Board of Examiners*

standard given by a state or territory of the United States or the District of Columbia.

2. The passing of a satisfactory examination given by a recognized foreign body, on the basis of which a certified public accountant certificate has been issued by any state or territory of the United States or the District of Columbia.

In cases such as the foregoing the applicant shall be interviewed personally by a member of the Institute authorized to represent the board, who shall report to the board his opinion of the applicant's apparent professional qualifications, personality and general desirability.

### (c) ORAL EXAMINATIONS

Applicants of advanced age who have received certified public accountant certificates without examination but have had long experience in public accounting, or applicants who have passed written examinations for the certified public account certificate, or applicants who have passed written examinations for membership in recognized foreign societies as a result of which they have later received certified public accountant certificates, may be granted oral examinations in the discretion of the board.

Stenographic transcripts of oral examinations shall be approved by a majority of those present at a meeting of the board, before an applicant who has taken an oral examination may be recommended to the council for election.

### GENERAL

No applicant for admission to the Institute shall be admitted to written or oral examination who shall not have first satisfied all other requirements of the by-laws and these rules, except that in extraordinary cases the board may permit applicants to sit for examination without prejudice to the board's decisions on the applicant's eligibility on other counts.

The board of examiners reserves to itself the right to reject the application of any applicant for admission as member or associate and shall not be required to state the cause for any such rejection.

