

1927

# Year-book 1927, Officers, Council, Board of Examiners, Committees, Members and Associates. Proceedings of the Annual Meeting at Del Monte, California, September 20 and 21, 1927

American Institute of Accountants

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AMERICAN  
INSTITUTE  
OF  
ACCOUNT-  
ANTS

YEAR  
BOOK

1927



1927  
YEAR BOOK  
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 Del Monte, California, September 20 and 21, 1927. Minutes of Council Meetings, September 19 and 22, 1927. Reports presented at Annual Meeting. List of C. P. A. Examiners. 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

THIS 1927 year-book of the American Institute of Accountants contains a record of the proceedings of the annual meeting held at Del Monte, California, September 19 to 22, 1927. The proceedings are summarized but resolutions are printed verbatim.

The list of members and associates includes those declared elected October 10, 1927, and therefore is not in exact accord with the references to membership made in the reports at the annual meeting in September.

It is requested that any errors which this year-book may contain be reported promptly, so that subsequent records may be corrected.

Two minor amendments to the by-laws were adopted at the annual meeting. They have been approved in writing by a majority of the members and the president has declared them effective October 28, 1927.

The year-book is delivered to all members and associates without charge. Extra copies may be obtained at \$1.50 net, \$1.65 delivered in the United States or Canada.

A. P. RICHARDSON,

*Secretary.*

135 Cedar Street, New York,  
November 1, 1927.

# AMERICAN INSTITUTE OF ACCOUNTANTS

## List of Officers, Members of Council, Board of Examiners and Committees, 1927-1928

### OFFICERS

<i>President</i> , JOHN R. RUCKSTELL.....	Claus Spreckles Bldg., San Francisco, Calif.
<i>Vice-presidents</i> { JAMES S. MATTESON.....	701 Alworth Bldg., Duluth, Minn.
{ ROBERT H. MONTGOMERY.....	385 Madison Ave., New York
<i>Treasurer</i> , ARTHUR W. TEELE.....	120 Broadway, New York
<i>Secretary</i> , A. P. RICHARDSON.....	135 Cedar St., New York

### MEMBERS OF THE COUNCIL

#### *For Five Years:*

FREDERICK B. ANDREWS.....	76 W. Monroe St., Chicago, Ill.
H. W. HENNEGIN.....	Southern Trust Bldg., Little Rock, Ark.
WILLIAM P. HILTON.....	718 Bank of Commerce Bldg., Norfolk, Va.
WALTER MUCKLOW.....	420 Peninsular Casualty Bldg., Jacksonville, Fla.
LOYD B. SMITH.....	1306 Santa Fe Bldg., Dallas, Texas
J. E. STERRETT.....	56 Pine St., New York
WILLIAM JEFFERS WILSON.....	1205 Land Title Bldg., Philadelphia, Pa.

#### *For Four Years:*

GEORGE ARMISTEAD.....	State National Bank Bldg., Houston, Texas
WILL-A. CLADER.....	Packard Bldg., Philadelphia, Pa.
JOHN F. FORBES.....	Crocker Bldg., San Francisco, Calif.
P. W. R. GLOVER.....	120 Broadway, New York
FRANCIS R. ROBERTS.....	Straus Bldg., Chicago, Ill.
T. EDWARD ROSS.....	Morris Bldg., Philadelphia, Pa.
EDWIN H. WAGNER.....	Arcade Bldg., St. Louis, Mo.

#### *For Three Years:*

ARTHUR H. CARTER.....	30 Broad St., New York
JAMES HALL.....	366 Madison Avenue, New York
JAMES M. MCCONAHEY.....	527 Henry Bldg., Seattle, Wash.
ERNEST A. RODEN.....	Fourth National Bank Bldg., Cincinnati, Ohio
W. Q. SHARP.....	Century Bldg., Jackson, Miss.
C. O. WELLINGTON.....	110 State St., Boston, Mass.
C. R. WHITWORTH.....	10 South La Salle St., Chicago, Ill.

#### *For Two Years:*

STANLEY G. H. FITCH.....	1 Federal St., Boston, Mass.
C. O. HALL.....	Fidelity Bldg., Baltimore, Md.
W. D. MCGREGOR.....	157 Orange Road, Montclair, N. J.
GEORGE S. OLIVE.....	Hume-Mansur Bldg., Indianapolis, Ind.
CHARLES G. HARRIS.....	916 Inter-Southern Bldg., Louisville, Ky.
CHARLES E. WERMUTH.....	Canal-Commercial Bldg., New Orleans, La.
LEWIS WINTERMUTE.....	Guardian Bldg., Cleveland, Ohio

## American Institute of Accountants Year-Book

### For One Year:

P. L. BILLINGS.....	400 Iowa Bldg., Des Moines, Iowa
GEORGE M. CLARK.....	317 James Bldg., Chattanooga, Tenn.
JAMES F. FARRELL.....	110 William St., New York
LEWIS G. FISHER.....	Gas Company Bldg., Providence, R. I.
DAVID L. GREY.....	506 Olive St., St. Louis, Mo.
F. H. HURDMAN.....	350 Madison Ave., New York
T. H. LAWRENCE.....	722 U. S. Natl. Bank Bldg., Denver, Colo.

### Ex Officio

W. SANDERS DAVIES.....	103 Park Ave., New York
EDWARD E. GORE.....	111 W. Monroe St., Chicago, Ill.
CARL H. NAU.....	3334 Prospect Ave., Cleveland, Ohio
JOHN B. NIVEN.....	Upper Montclair, N. J.
WALDRON H. RAND.....	101 Milk St., Boston, Mass.
WILLIAM H. WEST.....	40 Rector St., New York

## BOARD OF EXAMINERS

### For Three Years:

CHARLES B. COUCHMAN, <i>Chairman</i> .....	350 Madison Ave., New York
ELMER L. HATTER.....	606 Citizens Natl. Bank Bldg., Baltimore, Md.
C. R. WHITWORTH.....	10 South La Salle St., Chicago, Ill.

### For Two Years:

JOHN F. FORBES.....	Crocker Bldg., San Francisco, Calif.
CHARLES E. MATHER.....	141 Broadway, New York
C. O. WELLINGTON.....	110 State St., Boston, Mass.

### For One Year:

WILLIAM B. CAMPBELL.....	56 Pine St., New York
WALTER A. STAUB.....	110 William St., New York
ANDREW STEWART.....	40 Exchange Place, New York

## AUDITORS

MAURICE E. PELOUBET.....	25 Broadway, New York
LEON E. VANNAIS.....	30 Asylum St., Hartford, Conn.

## COMMITTEES

### EXECUTIVE COMMITTEE:

The President, <i>Chairman</i> ....	California
The Treasurer.....	New York
Arthur H. Carter.....	New York
James Hall.....	New York
F. H. Hurdman.....	New York
J. E. Sterrett.....	New York
William H. West.....	New York

### COMMITTEE ON NOMINATIONS:

Will-A. Clader.....	Pennsylvania
Edwin H. Wagner.....	Missouri
C. B. Couchman.....	New York
John P. Dawson.....	Oregon
G. E. Hutchison.....	Illinois
Albert G. Moss.....	Texas
Walter A. Musgrave.....	Connecticut

### COMMITTEE ON PROFESSIONAL ETHICS:

T. Edward Ross, <i>Chairman</i> .....	Pennsylvania
Stanley G. H. Fitch.....	Massachusetts
John F. Forbes.....	California
Carl H. Nau.....	Ohio
William Jeffers Wilson...	Pennsylvania

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C. P. Carruthers, <i>Chairman</i> .....	California
P. S. Barton.....	Pennsylvania
George T. Rosson.....	Alabama

### COMMITTEE ON BUDGET AND FINANCE:

Allan Davies, <i>Chairman</i> .....	New York
Elsa Doetsch.....	Maryland
D. Vincent Johnston.....	Pennsylvania

## Committees

### COMMITTEE ON BY-LAWS:

J. C. Scobie, *Chairman*.....New York  
George L. Bishop.....Massachusetts  
H. C. J. Peisch.....Minnesota

### COMMITTEE ON CREDENTIALS:

G. Harvey Porter, *Chairman*..Maryland  
George B. Buist.....Indiana  
William B. Franke.....New York

### COMMITTEE ON EDUCATION:

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*For two years:*  
J. Hugh Jackson.....California  
G. V. W. Lyman.....Louisiana  
*For three years:*  
John R. Wildman, *Chairman*..New York  
David Himmelblau .....Illinois

### COMMITTEE ON FEDERAL LEGISLATION:

Edward E. Gore, *Chairman*....Illinois  
Donald Arthur .....New York  
F. F. Hahn.....California

### COMMITTEE ON MEETINGS:

William J. Taylor, *Chairman*....Ohio  
E. E. Leffler.....New York  
Oscar L. Niles.....New York

### COMMITTEE ON PUBLICATION:

John B. Niven, *Chairman*..New Jersey  
Reynold E. Blight.....California  
F. W. Morton.....Michigan

### COMMITTEE ON STATE LEGISLATION:

Lewis G. Fisher, *Chairman*..Rhode Island  
B. W. Bours.....California  
E. J. Dillon.....Missouri

### COMMITTEE ON TERMINOLOGY:

Walter Mucklow, *Chairman*....Florida  
Herbert C. Freeman.....New York  
F. W. Thornton.....New York

### SPECIAL COMMITTEE ON ADMINISTRATION OF ENDOWMENT:

G. O. May, *Chairman*.....New York  
John F. Forbes.....California  
W. M. Lybrand.....New York  
S. R. Mitchell.....New York  
Arthur Young .....New York

### SPECIAL COMMITTEE ON COÖPERATION WITH BANKERS:

W. B. Campbell, *Chairman*..New York  
F. H. Hurdman.....New York  
A. F. Lafrentz.....New York  
William Sutherland .....Illinois  
H. Ivor Thomas.....California

### SPECIAL COMMITTEE ON DEFINITION OF EARNED SURPLUS:

Arthur E. Andersen, *Chairman*..Illinois  
F. A. R. MacFadden.....New York  
C. L. Rotzel.....Minnesota

### SPECIAL COMMITTEE FOR PLACEMENTS:

Warren W. Nissley, *Chairman*..New York  
Walter S. Gee.....New York  
P. W. R. Glover.....New York  
Henry E. Mendes.....New York  
Andrew Stewart.....New York  
John R. Wildman.....New York

### SPECIAL COMMITTEE ON PROCEDURE:

Albert T. Bacon, *Chairman*....Illinois  
Harold Benington.....Illinois  
S. Earl Shook.....Connecticut

## Presidents of the American Association of Public Accountants and the American Institute of Accountants

\*James Yalden .....1887-1888  
\*John Heins .....1888-1891  
\*James Yalden .....1891-1892  
Henry R. M. Cook.....1892-1893  
\*Richard F. Stevens.....1893-1896  
Frank Broaker .....1896-1897  
W. Sanders Davies.....1897-1898  
\*David Rollo .....1898-1899  
Leonard H. Conant.....1899-1901  
Ferdinand W. Lafrentz.....1901-1903  
\*John R. Loomis.....1903-1906  
\*Elijah W. Sells.....1906-1908

*American Institute of Accountants Year-Book*

J. E. Sterrett.....	1908-1910
*Edward L. Suffern.....	1910-1912
Robert H. Montgomery.....	1912-1914
J. Porter Joplin.....	1914-1916
W. Sanders Davies.....	1916-1918
Waldron H. Rand.....	1918-1920
Carl H. Nau.....	1920-1922
Edward E. Gore.....	1922-1924
John B. Niven.....	1924-1925
William H. West.....	1925-1927
John R. Ruckstell.....	1927-

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\* Now deceased.

## ALPHABETICAL LIST OF MEMBERS

An asterisk before the name of a member indicates possession of a certified public accountant certificate issued by authority of a state or territory of the United States, not necessarily the state in which the member resides.

Figures in parentheses after the names of members indicate the date of their admission to the Institute. Those admitted in 1916 are charter members.

- \*AARON, VICTOR (1921).....Financial Center Bldg., San Francisco, Calif.
- \*ABBEY, ROY G. (1923).....822 McIntyre Bldg., Salt Lake City, Utah
- \*ABBOTT, BENJAMIN F. (1919).....Box No. 1072, Atlanta, Ga.
- \*ABEL, ORAL R. (1924).....3124 Wayne Ave., Kansas City, Mo.
- ADAMS, WALTER H. (1926)  
713 Federal Reserve Bank Bldg., Cleveland, Ohio
- \*ADDISON, JAMES (1917)  
10 Nassau Blvd., Garden City, Long Island, New York
- \*ADKINS, WILLIAM G. (1916).....30 No. Dearborn St., Chicago, Ill.
- \*ADSIT, EDWARD H. (1921)....536 A. G. Bartlett Bldg., Los Angeles, Calif.
- \*AHLBERG, THORSTEN J. (1920).....2315 Grand Ave., Des Moines, Iowa
- \*AITCHISON, ROBERT J. (1922).....10 S. La Salle St., Chicago, Ill.
- \*AITKIN, HENRY, JR. (1917).....307 W. 49th St., New York
- \*ALBEE, AMOS D. (1916).....53 State St., Boston, Mass.
- \*ALBEE, HERBERT H. (1916).....53 State St., Boston, Mass.
- \*ALLEN, CARL P. (1927).....Walker Bldg., Salt Lake City, Utah
- \*ALLEN, CHARLES H. (1924).....313 Braniff Bldg., Oklahoma City, Okla.
- \*ALLEN, LEWIS H. (1920).....1300 Genesee Bldg., Buffalo, New York
- \*ALLEN, WILLIAM K. (1920).....1101 Keenan Bldg., Pittsburgh, Pa.
- \*ALLRED, JOHN B. (1926)....341 Harvey-Snider Bldg., Wichita Falls, Texas
- \*ALTMAN, HARRY L. (1921).....723 Plymouth Bldg., Minneapolis, Minn.
- AMBLER, ARTHUR W. (1927).....110 William St., New York
- \*ANDERSEN, ARTHUR (1916).....1814 Harris Trust Bldg., Chicago, Ill.
- \*ANDERSEN, WALTER H. (1927).....1814 Harris Trust Bldg., Chicago, Ill.
- ANDERSON, ARCHIBALD (1923)....1101 Land Bank Bldg., Kansas City, Mo.
- \*ANDERSON, DAVID R. (1927).....235 N. Third St., Philadelphia, Pa.
- \*ANDERSON, HAROLD C. (1919).....Metropolitan Bank Bldg., Washington, D. C.
- \*ANDERSON, HARRY DAVID (1924)  
317 Onandago County Savings Bank Bldg., Syracuse, New York
- \*ANDERSON, J. F. (1916).....3426 16th St., N. W., Washington, D. C.
- \*ANDERSON, JULIUS J. (1916).....1022 Security Bldg., Minneapolis, Minn.
- \*ANDERSON, RUDOLPH H. (1925)....610 Plymouth Bldg., Minneapolis, Minn.
- ANDREAE, ROY (1927).....231 So. La Salle St., Chicago, Ill.
- \*ANDREWS, ARTHUR J. (1916).....418 Metals Bank Bldg., Butte, Mont.
- \*ANDREWS, FREDERICK B. (1918).....33 So. Clark St., Chicago, Ill.
- \*ANDREWS, T. A. (1916)....835-8 Bank of Commerce Bldg., Memphis, Tenn.
- \*ANDRUS, A. LESTER (1916)  
1426 Northwestern Bank Bldg., Portland, Oregon
- \*ANFINDSEN, EDWARD I. (1924).....110 Williams St., New York
- \*ANYON, JAMES THORNLEY (1916).....120 Broadway, New York
- \*ARCHER, JOHN P. (1916).....15 Park Row, New York
- \*ARCHINARD, E. J. (1916).....Burk Burnett Bldg., Fort Worth, Texas
- \*ARFT, MARTIN J. (1924).....940 Ohio Bldg., Toledo, Ohio
- \*ARMISTEAD, GEORGE (1922)  
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- \*ARTHUR, DONALD (1916).....56 Pine St., New York
- ARTHUR, JOHN F. S. (1923).....1302 Santa Fe Bldg., Dallas, Texas

# *American Institute of Accountants Year-Book*

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- \*ASHMAN, LEWIS (1916)..... 310 So. Michigan Ave., Chicago, Ill.
- \*ATKINS, HAROLD B. (1916)..... 49 Wall St., New York
- \*AUER, JACOB (1916)..... 208 So. La Salle St., Chicago, Ill.
- \*AUSTIN, D. (1923)..... 625 Market St., San Francisco, Calif.
- \*AUSTIN, JOEL D. (1925)..... 210 Main St., Pawtucket, R. I.
- AUSTIN, WILLIAM GAINES (1916)..... P. O. Box 412, Mobile, Ala.
- \*BABCOCK, EVERETT C. (1917)..... 212 Wilkinson Bldg., Lincoln, Neb.
- BABCOCK, HOWARD N. (1916)..... 405 Oak Street, Syracuse, New York
- \*BACAS, P. E. (1916)..... 110 E. 42nd Street, New York
- \*BACON, ALBERT T. (1916)  
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- BACON, HAROLD E. (1924)..... 50 Broadway, New York
- \*BADGER, A. G. (1916)..... P. O. Box No. 307, Butte, Mont.
- \*BAILEY, MILLER (1922)..... 1325 Commerce Bldg., Kansas City, Mo.
- \*BAIRD, JOHN J. (1917)..... 41 Maiden Lane, New York
- \*BAIRD, WILLIAM E. (1916)..... 713 Scarritt Bldg., Kansas City, Mo.
- \*BAKER, GEORGE (1924)..... 31 Clinton St., Newark, New Jersey
- \*BAKER, JACOB CHRISTIAN (1921)..... 222 W. Adams St., Chicago, Ill.
- \*BAKER, KEITH LANNEAU (1922)..... 76 William St., New York
- \*BAKER, VALDINE (1925)..... 720 So. Denver St., Tulsa, Okla.
- \*BAKER, WALTER EARL (1925)..... 1814 Harris Trust Bldg., Chicago, Ill.
- \*BALCH JOHN H. (1922)..... 310 So. Michigan Ave., Chicago, Ill.
- \*BALLINGALL, JOHN B. (1917)..... 431 Drexel Bldg., Philadelphia, Pa.
- \*BALLINGALL, WM. ROBERT A. (1922)..... 431 Drexel Bldg., Philadelphia, Pa.
- \*BANKS, ALEXANDER S. (1918)..... 7 Dey St., New York
- \*BANKS, CHARLES S. J. (1921)..... 105 W. Monroe St., Chicago, Ill.
- \*BANTA, V. FRANK (1923)..... 360 N. Michigan Ave., Chicago, Ill.
- \*BARAKAT, A. B. (1917)..... 2210 Packard Bldg., Philadelphia, Pa.
- \*BARBER, EDGAR M. (1916)..... 1 rue des Italiens, Paris, France
- \*BARETTE, EDWARD LOUIS (1927)  
1125 Stock Exchange Bldg., Los Angeles, Calif.
- \*BARNARD, STUART S. (1916)..... 486 California St., San Francisco, Calif.
- \*BARNES, E. A. FORD (1920)..... 1815 Union Bank Bldg., Pittsburgh, Pa.
- \*BARNES, M. H. (1920)..... 506 Liberty Bank & Trust Co. Bldg., Savannah, Ga.
- \*BARNES, PARRY (1924)..... 1003 Pioneer Trust Bldg., Kansas City, Mo.
- \*BARNETT, L. C. (1916)..... 506 Inter-Southern Bldg., Louisville, Ky.
- \*BARR, GEORGE MILLAR (1922)..... 56 Pine St., New York
- \*BARRY, SHEPARD E. (1916)..... 210 East Wisconsin Ave., Milwaukee, Wis.
- \*BARTELS, WM. N. (1923)..... 700 Equitable Bldg., Baltimore, Md.
- \*BARTH, RAYMOND E. (1920)..... 120 Broadway, New York
- \*BARTON, PETER STANLEY (1920)..... 1500 Chestnut Street, Philadelphia, Pa.
- \*BARTROP, JAMES W. (1926)..... 937 Dime Bank Bldg., Detroit, Mich.
- \*BASKERVILLE, CHARLES A. (1916)  
841 Petroleum Securities Bldg., Los Angeles, Calif.
- \*BASSET, HORACE S. (1916)..... 79 Milk St., Boston, Mass.
- \*BASSET, WILLIAM R. (1917)..... 347 Madison Ave., New York
- BASSIN, T. A. (1921)..... 56 Pine St., New York
- \*BATCHELDER, ARTHUR P. (1916)..... 84 State Street, Boston, Mass.
- \*BATES, ELIJAH (1923)..... 2512 Lee Road, Cleveland Heights, Cleveland, Ohio
- \*BATES, JOHN EDWARD (1916)  
707 Washington Loan & Trust Bldg., Washington, D. C.
- \*BATTELLE, GORDON S. (1921)..... 121 West Second Street, Dayton, Ohio
- \*BATTELLE, LOUIS G. (1920)..... 121 West Second Street, Dayton, Ohio
- \*BATTER, CARL J. (1924)..... 7 Dey St., New York
- \*BAUM, A. HENRY (1923)..... 55 West 42nd St., New York

## *Alphabetical List of Members*

- \*BAUMAN, EMANUEL (1922).....121 Park Ave., New York
- BAUMGARTEN, HARRY E. (1916).....St. Matthews, Ky.
- \*BAUMGARTNER, ARTHUR G. (1924).....1328 Broadway, New York
- \*BAXTER, ALEXANDER JAMES (1916).....44 Wall Street, New York
- \*BAXTER, LYNN E. (1925).....922 Kearns Bldg., Salt Lake City, Utah
- \*BAYNE, HENRY HUNTER (1923).....218 Pacific Bldg., Manila, P. I.
- \*BAYNE, ROBERT (1916)  
905 North Lawler Ave., Austin Station, Chicago, Ill.
- \*BEAMAN, R. J. (1916).....409 Union Central Bldg., Cincinnati, Ohio
- \*BEAUJON, AUSTIN L. (1920).....71 West 23rd St., New York
- \*BECHERT, WILLIAM C. (1916).....852 McKnight Bldg., Minneapolis, Minn.
- \*BECK, HERBERT (1916).....105 South La Salle Street, Chicago, Ill.
- \*BECK, HOWARD CLINTON (1916).....535 Southern Bldg., Washington, D. C.
- BEEBE, H. W. (1920).....Crocker Bldg., San Francisco, Calif.
- \*BEESLEY, WILFORD A. (1922).....317 McIntyre Bldg., Salt Lake City, Utah
- \*BELKNAP, ROSCOE H. (1921).....100 Summer Street, Boston, Mass.
- \*BELL, ERNEST WILLIAM (1923).....72 Pine Street, New York
- \*BELL, GRANT L. (1922).....604 Traders Bank Bldg., Scranton, Pa.
- \*BELL, HAROLD E. (1924).....406 Dollar Title & Trust Bldg., Sharon, Pa.
- \*BELL, HERMON F. (1916).....110 William Street, New York
- \*BELL, WILLIAM H. (1916).....30 Broad Street, New York
- \*BELSER, ANTHONY A. (1927).....56 Pine Street, New York
- \*BELSER, FRANK C. (1916).....506 Olive Street, St. Louis, Mo.
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- \*BENNETT, JACOB (1920).....250 W. 57th Street, New York
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- \*BENSON, JOHN H. (1922).....962-7 Stuart Bldg., Seattle, Wash.
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- \*BISHOP, RALPH R. (1923).....30 Church St., New York
- \*BIXBY, PERCIVAL G. (1921).....638 Marine Trust Bldg., Buffalo, New York
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207 Fourth Natl. Bank Bldg., Grand Rapids, Mich.
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- \*BRUNEAU, ARMAND L. (1916) .....74 Trinity Place, New York
- \*BRYAN, CHARLES T. (1923) .....30 Church St., New York
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- \*BUEHLER, EDWARD J. (1925) .....555 61st St., Brooklyn, New York
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- \*BYRNES, THOS. W. (1916) .....76 William St., New York
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- \*CALVERT, J. G. (1926) .....56 Pine St., New York
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- \*CANNING, WILLIAM C. (1916) .....18 Tremont St., Boston, Mass.
- \*CANNON, T. C. (1916) .....420 Symons Block, Spokane, Wash.
- \*CARNEIRO, MANOEL S. (1925) .....P. O. Box 537, San Antonio, Texas
- \*CARPENTER, HARRY L. (1920) .....311 Fifth Ave., New York
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- \*CARTWRIGHT, OTHO G. (1916) ..... 31 Nassau St., New York
- \*CASH, JOHN P. (1925) ..... 503 Lincoln Bank Bldg., Minneapolis, Minn.
- \*CASTENHOLZ, WILLIAM B. (1916) ..... 140 S. Dearborn St., Chicago, Ill.
- \*CAVANAGH, HARRY L. (1917) ..... 105 So. La Salle St., Chicago, Ill.
- \*CERF, MYRTLE (1927) ..... 519 California St., San Francisco, Calif.
- \*CHAMBERLAIN, C. P. (1916) ..... 311 California St., San Francisco, Calif.
- \*CHAMBERS, NORMAN G. (1919) ..... 40 Exchange Place, New York
- \*CHANDLER, ASA E. (1916) ..... 45 Bromfield St., Boston, Mass.
- \*CHANDLER, GRANT (1916) ..... 1814 Harris Trust Bldg., Chicago, Ill.
- \*CHAPIN, HENRY S. (1925) ..... 111 Broadway, New York
- \*CHARLES, WILLIAM (1922) First Wis. Natl. Bank Bldg., Milwaukee, Wis.
- \*CHARNLEY, WALTER (1921) ..... P. O. Box No. 596, Charlotte, N. C.
- \*CHASE, ARTHUR TAFT (1916) ..... 84 State St., Boston, Mass.
- \*CHASE, HARVEY S. (1916) ..... Tripletrees, Concord Ave., Lexington, Mass.
- \*CHASE, ROY E. (1924) ..... 604-6 Rector Bldg., Little Rock, Ark.
- \*CHASE, STUART (1916) ..... 2 West 43rd St., New York
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- \*CHILD, CHESTER P. (1916) ..... 17 East 42nd St., New York
- \*CHILTON, FLOYD (1922) ..... 1021 Second Natl. Bank Bldg., Akron, Ohio
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- \*CLARK, EARL S. (1920) ..... 15 Westminster St., Providence, R. I.
- \*CLARK, GEORGE M. (1916) ..... 317 James Bldg., Chattanooga, Tenn.
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- \*CLARKE, ANDREW A. (1916) ..... 50 Broad St., New York
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- \*CLARKE, THOMAS HENRY (1920) ..... 82 Beaver St., New York
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- \*CLOWES, FRANCIS J. (1918) ..... 80 Maiden Lane, New York
- \*CLYDE, HENRY B. (1917) ..... 37 West Van Buren St., Chicago, Ill.
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- COCHRANE, GEORGE (1923) ..... 49 Wall St., New York
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- \*COLE, HENRY C. (1925) ..... 321 Land Title Bldg., Philadelphia, Pa.
- \*COLE, JESSE E. (1916) ..... 1049 First Natl. Bank Bldg., Chicago, Ill.
- \*COLE, JOHN E. (1922) ..... 16 William St., New York
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 \*COLLEY, FREDERICK G. (1916).....82 Beaver St., New York  
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 \*CONANT, LEONARD H. (1916).....709 Sixth Ave., New York  
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 \*CONDON, DANIEL F. (1924).....15 Allen St., Arlington, Mass.  
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 \*CORLISS, WM. MILL (1916).....Municipal Pier, Philadelphia, Pa.  
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 \*CRANSTOUN, WILLIAM D. (1916).....350 Madison Ave., New York  
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 \*CRAWFORD, L. U. (1916).....1013 Continental Bldg., Kansas City, Mo.  
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 \*CROWTHER, ERNEST (1916).....1311 First National Bank Bldg., Pittsburgh, Pa.  
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 \*CURTIS, CHARLES G. (1920).....244 California St., San Francisco, Calif.  
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 \*CUSHNY, ALEXANDER OGILVIE (1922).....26 Broadway, New York  
 \*CUTHBERT, HUGH THORNTON (1916).....523 Heard Bldg., Phoenix, Ariz.
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 \*DANFORTH, PITT W. (1916).....P. O. Box 910A, Jacksonville, Fla.  
 \*DAVEY, LEONARD SAMUEL (1922).....141 Broadway, New York  
 \*DAVIES, ALLAN (1917).....103 Park Ave., New York  
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 \*DAVIS, CHARLES KIER (1924).....231 So. La Salle St., Chicago, Ill.  
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 \*DAVIS, PEARCE C. (1916).....1711 L. C. Smith Bldg., Seattle, Wash.  
 \*DAVIS, RALPH GUILBERT (1921).....5752 W. Circle Ave., Chicago, Ill.  
 \*DAWSON, JAMES H. (1916).....177 Montague St., Brooklyn, New York  
 \*DAWSON, JOHN P. (1917).....Northwestern Bank Bldg., Portland, Oregon  
 \*DAWSON, JOHN WORDSWORTH (1924).....P. O. Box No. 68, Strafford, Pa.  
 \*DEADY, WALTER, JR. (1922).....17 E. 42nd St., New York  
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 \*DECKER, HIRAM E. (1916).....209 So. La Salle St., Chicago, Ill.  
 \*DECKER, IRWIN S. (1923).....19 Congress St., Boston, Mass.  
 \*DEDAKER, ROBERT N. (1922).....1405 Merchants Bank Bldg., Indianapolis, Ind.  
 \*DEIKE, F. WILLIAM (1916).....152 Cottage Ave., Mt. Vernon, New York  
 \*DELANY, C. M. (1916).....4414 N. Paulina St., Chicago, Ill.  
 \*DELIN, ROBERT O. (1926).....55 W. 42nd St., New York  
 \*DELL, GEORGE E. (1916).....316 Scarritt Bldg., Kansas City, Mo.  
 \*DELLSCHAFT, FREDERICK (1916).....64 rue Spontini, Paris, France  
 \*DENNIS, FRED CONDON (1922).....1301 Morris Bldg., Philadelphia, Pa.  
 \*DENNIS, WILLIAM HENRY (1916).....120 Broadway, New York  
 \*DERBES, ALBERT J. (1916).....901-2 Pere Marquette Bldg., New Orleans, La.  
 \*DERBES, R. J. JR. (1916).....Interstate Bldg., New Orleans, La.  
 \*DESCOTEAUX, GEORGE N. (1921).....100 Summer St., Boston, Mass.  
 \*DEVULT, HENRY S. (1923).....37 W. 39th St., New York  
 \*DEWAR, DOUGLAS (1916).....40 Exchange Place, New York  
 \*DEWEY, DIX D. (1924).....Yeomen City of Childhood, Dundee, Ill.  
 \*DICKINSON, SIR ARTHUR LOWES (1916)  
     Shattersley, Haslemere, Surrey, England  
 \*DILLINGHAM, ROBERT H. (1916).....271 Madison Ave., New York  
 \*DILLMAN, ALBERT F. (1916).....56 Pine St., New York  
 \*DILLON, EDWARD J. (1916).....1100 Continental Bldg., Kansas City, Mo.  
 \*DILLON, WILLIAM (1916).....131 State St., Boston, Mass.  
 \*DITMAN, CHARLES R. (1916).....512 Citizens Nat'l Bank Bldg., Baltimore, Md.  
 \*DIX, S. M. (1916).....280 Broadway, New York  
 \*DIXON, FRANK E. (1917).....41 Maiden Lane, New York  
 \*DJORUP, CHRISTIAN (1916).....347 Madison Ave., New York  
 \*DOBSON, CLAIRE SAMUEL (1924).....215 Joplin Natl. Bank Bldg., Joplin, Mo.  
 \*DOETSCH, ELSA (1916).....14 Merrymount Boad, Roland Park, Baltimore, Md.  
 \*DOHERTY, JOHN (1916).....25 W. 43rd St., New York  
 \*DOISEAU, CLARENCE M. (1921).....1601 Woodburn Ave., Covington, Ky.  
 \*DOLGE, WILLIAM (1916).....369 Pine St., San Francisco, Calif.  
 \*DONALDSON, WILLIAM R. (1923).....50 Broad St., New York

## *Alphabetical List of Members*

- \*DOTY, ALBERT M. (1916).....309 E. Saratoga St., Baltimore, Md.  
 DOUGLAS, HARRY J. (1916).....Menlo Park, Calif.  
 \*DOUGLAS, THORNTON G. (1927).....506 Olive St., St. Louis, Mo.  
 \*DOW, RALPH G. (1924).....633 Loew's State Bldg., Los Angeles, Calif.  
 \*DOWLING, EDWARD J. (1923).....First Natl. Bank Bldg., Pawhuska, Okla.  
 \*DRABENSTADT, GEORGE R. (1924).....1301 Morris Bldg., Philadelphia, Pa.  
 \*DREVER, JOHN S. (1923).....7 So. Dearborn St., Chicago, Ill.  
 \*DREVER, THOMAS (1916).....1800 Roscoe St., Chicago, Ill.  
 DRIVER, A. S. (1926).....1800 W. Lehigh Ave., Philadelphia, Pa.  
 \*DRURY, GERALD HAMILTON (1921).....80 Maiden Lane, New York  
 \*DUBOIS, LEON A. (1925).....1000 City Centre Bldg., Philadelphia, Pa.  
 \*DUDLEY, ERNEST WILLIAM (1918)  
     480 Chamber of Commerce Bldg., Los Angeles, Calif.  
 \*DUMBRILLE, H. HILTON (1918).....110 William St., New York  
 \*DUMVILLE, HARRY (1918).....Balfour Bldg., San Francisco, Calif.  
 \*DUNCOMBE, FRED JOHN (1924).....4331 Vista Terrace, Chicago, Ill.  
 \*DURHAM, GEORGE T. (1922).....State Planters Bank Bldg., Richmond, Va.  
 \*DUTTINE, HARRY D. (1923).....7 So. Dearborn St., Chicago, Ill.  
 \*DYKES, H. ASHLIN (1927).....1243 Calvert Bldg., Baltimore, Md.  
 \*DYSART, HUGH (1916).....89 State St., Boston, Mass.  
 \*DYSART, ROBERT (1916).....40 State St., Boston, Mass.
- \*ECK, JOHN E. (1927).....Loftin Bldg., Gastonia, N. C.  
 \*ECKELMAN, PAUL (1924).....332 So. Michigan Ave., Chicago, Ill.  
 \*ECKES, PETER ALBERT (1916).....40 Rector St., New York  
 \*ECKHOFF, HENRY G. (1923).....420 E. 18th St., Brooklyn, New York  
 \*EDER, JOSEPH RAYMOND (1921).....1531 Munsey Bldg., Baltimore, Md.  
 \*EDMONDS, DAVID J. (1916).....Brookside Ave., Darien, Conn.  
 \*EGGLESTON, DEWITT C. (1916)  
     419 Homestead Ave., Mt. Vernon, New York  
 \*EHRMAN, A. W. (1924).....2229 First Natl. Bank Bldg., Detroit, Mich.  
 \*ELDER, DAVID (1916).....34 Pine St., New York  
 \*ELLIOTT, EDWARD S. (1916)  
     Bank of Commerce & Trust Bldg., Memphis, Tenn.  
 \*ELLIS, ALLEN C. (1925).....710 Wilcox Bldg., Portland, Oregon  
 ELLIS, RAYMOND VANLORES (1925).....31 Exchange St., Rochester, New York  
 \*ELLIS, THOMAS (1924).....% Carnation Milk Products Co., Oconomowoc, Wis.  
 \*EPPSTON, HAROLD A. (1922).....972 Broad St., Newark, New Jersey  
 \*ERK, J. HENRY (1918).....308-9 Oliver Bldg., Pittsburgh, Pa.  
 \*ERSKINE, ALBERT R. (1916).....% Studebaker Corp., South Bend, Ind.  
 \*ESCOTT, JAMES S. (1916).....Inter-Southern Bldg., Louisville, Ky.  
 \*ESQUERRÉ, PAUL-JOSEPH (1916).....20 Vesey St., New York  
 \*ESSMAN, WILLIAM C. (1922).....33 So. Clark St., Chicago, Ill.  
 \*EVANS, THOMAS H. (1916).....2035 Dime Bank Bldg., Detroit, Mich.  
 \*EVANS, WILLIAM MCK. (1916).....Times Dispatch Bldg., Richmond, Va.  
 \*EVERTS, L. S. (1916).....727 First Natl. Bank Bldg., San Diego, Calif.  
 \*EWING, DANIEL D. (1926).....Maritime Bldg., New Orleans, La.
- \*FARBER, A. J. (1922).....1103 Farmers Bank Bldg., Pittsburgh, Pa.  
 \*FARQUHAR, FRANCIS P. (1918).....114 Sansome St., San Francisco, Calif.  
 \*FARRELL, JAMES F. (1916).....110 William St., New York  
 \*FARREY, FRANK J. (1921).....9 Newberry St., Woburn, Mass.  
 \*FARRINGTON, HOWARD F. (1921)  
     420 Woolworth Bldg., Watertown, New York  
 \*FEDDE, A. S. (1916).....55 Liberty St., New York  
 \*FERGUSON, IRVING B. (1916).....171 W. 12th St., New York  
 \*FERNALD, HENRY B. (1916).....50 Broad St., New York  
 \*FERO, DE ROY SMITH (1916).....105 W. 40th St., New York  
 \*FERRIS, S. D. (1923).....22 Walnut Ave., Bogota, New Jersey

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- \*FEURST, GROVER C. (1924).....281 Prospect Place, Brooklyn, New York
- \*FICK, H. WILLIAM (1919).....825 J. M. S. Bldg., South Bend, Ind.
- \*FIDLER, JAMES S. (1924).....270 Madison Ave., New York
- \*FIELD, WILLIAM PUTNAM (1919).....Pi y Margall 7, Havana, Cuba
- \*FIELDS, JAMES L. (1916).....2141 Clinton Ave., Alameda, Calif.
- \*FIELMAN, FREDERICK G. (1927)  
806 Mercantile Library Bldg., Cincinnati, Ohio
- \*FINCHER, JOHN R. (1924).....37 W. 39th St., New York
- \*FINKE, MYRON A. (1922).....19 W. 44th St., New York
- \*FINLAY WILLIAM B. (1916)  
701 First National Bank Bldg., Great Falls, Mont.
- \*FINNEMORE, HERBERT W. (1924).....135 Carl St., San Francisco, Calif.
- \*FISCHER, AUGUST (1916).....Bardonia, Rockland County, New York
- \*FISCHER, A. KARL (1917).....1301 Morris Bldg., Philadelphia, Pa.
- \*FISCHER, EMIL S. (1916).....Tien-Tsin, China
- \*FISCHER, FREDERICK (1920).....522 Fifth Ave., New York
- \*FISCHER, OSCAR E. (1925).....506 Olive St., St. Louis, Mo.
- \*FISHER, LEON O. (1916).....393 Seventh Ave., New York
- \*FISHER, LEWIS G. (1916).....Gas Company Bldg., Providence, R. I.
- \*FISHER, RAYE MAYNARD (1922).....1680 Union Trust Bldg., Cleveland, Ohio
- \*FITCH, STANLEY G. H. (1916).....1 Federal St., Boston, Mass.
- \*FITZGERALD, RICHARD (1922).....2237 Book Bldg., Detroit, Mich.
- \*FLERSHEM, WHITNEY B. (1916).....30 N. Dearborn St., Chicago, Ill.
- \*FLETCHER, F. RICHMOND (1922).....110 State St., Boston, Mass.
- \*FLINT, JOHN (1916).....40 Rector St., New York
- \*FLINT, WILLIAM (1916).....429 Land Title Bldg., Philadelphia, Pa.
- \*FODDY, GEORGE RICHARD, JR. (1927).....40 E. 34th St., New York
- \*FOOTE, ELIAL T. (1916).....Metropolitan Museum of Art, New York
- \*FORBES, JOHN F. (1916).....210 Crocker Bldg., San Francisco, Calif.
- \*FORD, GEORGE H. (1916).....815 Barnett National Bank Bldg., Jacksonville, Fla.
- \*FORTUNE, JAMES H. (1920).....25 E. 9th St., New York
- \*FOTHERINGHAM, ALEXANDER K. (1916).....7320 Paxton Ave., Chicago, Ill.
- \*FOX, ADOLPH (1916).....291 Broadway, New York
- \*FOY, ARPHAXAD (1916).....General Motors Bldg., Detroit, Mich.
- \*FRAME, W. A. (1916).....1034 McKnight Bldg., Minneapolis, Minn.
- \*FRANCIS, ANNA G. (1925).....1934 Sherman Ave., Evanston, Ill.
- \*FRANCIS, JAMES P. (1916).....24 Masonic Bldg., New Bedford, Mass.
- \*FRANKE, WILLIAM B. (1924)  
1424 Lincoln-Alliance Bank Bldg., Rochester, New York
- \*FRANKLIN, BENJAMIN (1916).....2038 No. Hobart Blvd., Hollywood, Calif.
- \*FRASER, EDWARD (1916).....316 Scarritt Bldg., Kansas City, Mo.
- \*FRASER, JOHN (1916).....125 Park Ave., New York
- \*FRAZER, GEORGE E. (1922).....208 So. La Salle St., Chicago, Ill.
- \*FREDERICH, MAX (1925).....40 Rector St., New York
- \*FREEMAN, HERBERT C. (1916).....60 Broadway, New York
- \*FREEMAN, W. E. (1916).....80 Broadway, New York
- \*FREIREICH, HYMAN (1924).....152 W. 42nd St., New York
- \*FREITAG, CARL (1922).....125 Park Ave., New York
- \*FRENCH, BERNARD M. (1917).....103 Park Ave., New York
- \*FRENCH, HERBERT F. (1916).....100 Summer St., Boston, Mass.
- \*FRIEDMAN, J. P. (1923).....80 Maiden Lane, New York
- \*FROST, HUBERT MELVIN A. (1924).....1125 City Natl. Bank Bldg., Omaha, Neb.
- \*FRYBURG, CLAUDE H. (1921).....Finance Bldg., Philadelphia, Pa.
- \*FULLER, EDWARD (1916).....80 Federal St., Boston, Mass.
- \*FULLER, FRED W. (1924).....806-7 Mercantile Library Bldg., Cincinnati, Ohio
- \*FULLER, LEWIS COX (1916).....82 Beaver St., New York
- \*FULLERTON, AUBREY CUMMINGS (1919)  
210 Crocker Bldg., San Francisco, Calif.
- \*FULTON, CLARENCE H. (1916).....609 Ideal Bldg., Denver, Colo.

## *Alphabetical List of Members*

- \*GALLAGHER, LEO P. (1927).....111 West Monroe St., Chicago, Ill.
- \*GALLAGHER, ROBERT A. (1923).....Harris Trust Bldg., Chicago, Ill.
- \*GALLE, CHARLES HERMAN (1923).....251 W. 87th Street, New York
- \*GARRETT, E. T. (1923) ..201 First Natl. Bk. of Ariz. Bldg., Phoenix, Ariz.
- \*GARRETT, JOHN (1919).....645 Farmington Ave., Hartford, Conn.
- \*GAUNT, EDWARD L. (1923).....604-6 Rector Bldg., Little Rock, Ark.
- \*GAUSE, EDWARD C. (1917).....30 Broad St., New York
- \*GAUSS, ROBERT (1923).....77 West Washington St., Chicago, Ill.
- \*GEE, WALTER S. (1916).....110 William St., New York
- \*GEILEN, JOSEPH H. (1916).....77 West Washington St., Chicago, Ill.
- \*GENEZ, MAURICE V. (1924).....29 Broadway, New York
- \*GEORGER, ALFRED M. (1923).....Cuyler Bldg., New York
- \*GERDAU, HERMAN (1916).....1619 Arch St., Philadelphia, Pa.
- \*GEVER, SAMUEL (1927).....Bankers Trust Bldg., Philadelphia, Pa.
- \*GIBBON, ANDREW BROWN (1924).....739 Boylston St., Boston, Mass.
- GIBBS, WM. E. (1916).....Drawer 213, Westfield, Mass.
- \*GIFFORD, HARLEY W. (1927).....644 New England Bldg., Topeka, Kansas
- \*GILBY, JOSEPH H. (1925).....33 So. Clark St., Chicago, Ill.
- \*GILCHRIST, JOHN M. (1924) ..730 Bankers Reserve Life Bldg., Omaha, Neb.
- \*GILES, LAWRENCE (1927).....607 Dexter Horton Bldg., Seattle, Wash.
- \*GILKINSON, WILLIAM WESLEY (1926).....1021 W. Adams St., Chicago, Ill.
- \*GILL, JOSEPH (1918).....40 Rector St., New York
- \*GILLIAM, H. S. (1916).....2018 Washington Ave., St. Louis, Mo.
- \*GILLINGHAM, JOSEPH GUNDRY (1916).....509 Lewis Bldg., Portland, Oregon
- \*GILLINGHAM, VICTOR G. (1920).....510 Esperson Bldg., Houston, Texas
- \*GIMSON, LAWRENCE K. (1916).....165 Broadway, New York
- \*GINSBERG, ISIDOR (1917).....41 Union Square, New York
- \*GLASS, SPAULDING F. (1924) ..1236 Board of Trade Bldg., Kansas City, Mo.
- \*GLOVER, PATRICK W. R. (1916).....120 Broadway, New York
- \*GLUCK, EDWIN L. (1923).....510 West 110th St., New York
- \*GLUNTS, JAMES D. (1916).....73 Water St., Boston, Mass.
- \*GODDARD, J. PERCY (1923).....821 McIntyre Bldg., Salt Lake City, Utah
- \*GOETTSCHKE, H. C. (1917).....729 Chicago Stock Exch. Bldg., Chicago, Ill.
- \*GOGGIN, WALTER J. (1925).....99 Newberry St., Boston, Mass.
- \*GOLDENBERG, BENJAMIN (1916).....816-8 Widener Bldg., Philadelphia, Pa.
- \*GOLDMAN, MYRON M. (1916)....Whitney Central Bldg., New Orleans, La.
- \*GOODE, P. G. (1916).....444 California St., San Francisco, Calif.
- \*GOODELL, CLAYTON H. (1923).....Stearns Bldg., Springfield, Mass.
- \*GOODLOE, J. S. M. (1916).....165 Broadway, New York
- \*GOODWIN, J. PRYSE (1917).....40 Exchange Place, New York
- \*GORDON, A. B. (1916).....5134 Fulton St., Chicago, Ill.
- \*GORDON, BERNARD M. (1920).....522 Fifth Ave., New York
- \*GORDON, JOHN (1916).....271 Madison Ave., New York
- GORDON, WILLIAM T. R. S. (1926).....9 Vesey St., Newark, New Jersey
- \*GORE, EDWARD E. (1916).....111 West Monroe St., Chicago, Ill.
- \*GOUGH, EDWARD C. (1916).....50 East 42nd St., New York
- \*GOWER, WILLIAM B. (1918).....111 Broadway, New York
- \*GRADE, A. I. (1922).....8 So. Dearborn St., Chicago, Ill.
- \*GRAEF, JOSEPH EDWIN (1916).....271 Madison Ave., New York
- \*GRAHAM, BERL GORDON (1924)  
806-7 Mercantile Library Bldg., Cincinnati, Ohio
- \*GRAHAM, GEORGE THOMAS (1925).....169 Main St., Oshkosh, Wis.
- \*GRAHAM, GOODWIN PRICE (1926)  
707 Washington Loan & Trust Bldg., Washington, D. C.
- \*GRANT, ALEXANDER RICHARDSON (1925)  
7 South Dearborn St., Chicago, Ill.
- \*GRANT, JOHN G. (1920).....231 So. La Salle St., Chicago, Ill.
- \*GRAVETT, RICHARD H. (1924)  
806-7 Mercantile Library Bldg., Cincinnati, Ohio

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- \*GRAY, W. CHESTER (1916).....209 Washington St., Boston, Mass.
- \*GREEN, R. H. A. (1920).....105 S. La Salle St., Chicago, Ill.
- \*GREENDLINGER, LEO (1916).....13 Astor Place, New York
- \*GREENE, U. S. (1923).....301 Sun Bldg., Binghamton, New York
- \*GREENFELD, HENRY G. (1920).....51 Chambers St., New York
- \*GREENFIELD, FREDERICK WILLIAM (1916).....507 Fifth Ave., New York
- \*GREENFIELD, JESSE ARTHUR (1921)  
737 Citizens Natl. Bank Bldg., Los Angeles, Calif.
- \*GREENMAN, HOWARD (1916).....20 Vesey St., New York
- \*GREENWAY, EUGENE (1916).....1807 Munsey Bldg., Baltimore, Md.
- \*GREENWOOD, HERBERT S. (1916).....50 Broad St., New York
- \*GREENWOOD, W. J. (1920).....9501 117th St., Richmond Hill, New York
- \*GREY, DAVID L. (1916).....506 Olive St., St. Louis, Mo.
- \*GRIDER, CHARLES M. (1916).....215 Two Republics Bldg., El Paso, Texas
- \*GRIFFIS, CLAUDE F. (1916).....247 Park Ave., New York
- \*GRIFFITH, HORACE P. (1916).....Franklin Trust Bldg., Philadelphia, Pa.
- \*GRIFFITH, JOSEPH (1919)  
301 Metropolitan Nat'l Bank Bldg., Minneapolis, Minn.
- \*GRISWOLD, ERNEST H. (1916).....201 Devonshire St., Boston, Mass.
- \*GROEBE, L. C. (1916).....7 S. Dearborn St., Chicago, Ill.
- \*GROSSMAN, SIMON (1922).....20 W. 43rd St., New York
- \*GROVER, ARDEN O. (1924).....611 Sellwood Bldg., Duluth, Minn.
- \*GROVER, RALPH F. (1916).....110 William St., New York
- \*GROVES, JAMES M. (1926).....105 S. La Salle St., Chicago, Ill.
- \*GRUNDMANN, OTTO A. (1916).....40 Rector St., New York
- \*GUNN, JAMES NEWTON (1916).....247 Park Ave., New York
- \*GUTHRIE, WILLIAM (1916).....323-5 Davidson Bldg., Sioux City, Iowa
- \*HABERSTROH, FRED. (1916).....393 Seventh Ave., New York
- \*HADDEN, H. DUFFUS (1925).....56 Pine St., New York
- \*HADFIELD, SETH (1921).....750 Main St., Hartford, Conn.
- \*HAESLOOP, HENRY M. (1922).....125 Park Ave., New York
- \*HAGBERG, JOHN SIGFRID (1925).....10 So. La Salle St., Chicago, Ill.
- \*HAGERTY, WILFRED L. (1925).....321 Kingsley Bldg., Providence, R. I.
- \*HAGGERTY, VINCENT B. (1925).....40 Rector St., New York
- \*HAHN, F. F. (1916).....615 Pacific Mutual Bldg., Los Angeles, Calif.
- \*HALL, CHARLES O. (1916).....1110-11 Fidelity Bldg., Baltimore, Md.
- \*HALL, HAYES (1926).....703 Market St., San Francisco, Calif.
- \*HALL, JAMES (1916).....366 Madison Ave., New York
- \*HALL, JAMES W. (1916).....79 Milk St., Boston, Mass.
- \*HALL, JOHN A. (1916)....Barnett National Bank Bldg., Jacksonville, Fla.
- \*HALL, W. VINCENT (1924).....67 Liberty St., New York
- \*HALTER, EDWIN C. (1918).....131 Varick St., New York
- \*HAMAN, O. EDWARD (1922).....7 So. Dearborn St., Chicago, Ill.
- \*HAMILTON, ALBERT E. (1916).....1227 Harper St., Los Angeles, Calif.
- \*HAMILTON, FRANCIS ALEXANDER (1918)  
2302 Union Central Bldg., Cincinnati, Ohio
- \*HAMM, HENRY I. (1924).....136 Aspen St., Floral Park, Long Island, New York
- \*HAMMA, MORTON M. (1916).....1025 First National Bank Bldg., Denver, Colo.
- \*HAMMARSTROM, ALBERT H. (1916).....208 Weston Bldg., Clinton, Iowa
- \*HAMMOND, FRANK L. (1923)....902 Age Herald Bldg., Birmingham, Ala.
- \*HAMPTON, JOHN S. (1916).....1300 Bank of Commerce Bldg., Memphis, Tenn.
- \*HANKS, JEROME W. (1923).....718 Corbett Bldg., Portland, Oregon
- \*HANNON, FRANK M. (1917).....P. O. Box 1552, West Palm Beach, Fla.
- \*HANSBROUGH, J. A. (1916).....608 Tampa St., Tampa, Fla.
- \*HANSEN, A. S. (1916).....714-6 Leary Bldg., Seattle, Wash.
- \*HANSEN, CHRISTIAN (1923)  
1837 Illinois Merchants Bank Bldg., Chicago, Ill.
- \*HANSON, LOUIS E. (1924).....1105 Commerce Bldg., Kansas City, Mo.

## *Alphabetical List of Members*

- \*HARCOURT, VIVIAN (1916).....49 Wall St., New York  
 \*HARDENBERGH, THOMAS EDDY (1925).....320 Broadway, New York  
 HARDMAN, CHARLES L. (1925).....1169-80 Reibold Bldg., Dayton, Ohio  
 \*HARDY, WILLOUGHBY D. (1916).....610 W. 115th St., New York  
 \*HARE, FRANK E. (1920).....1133 Rockland St., Philadelphia, Pa.  
 \*HARING, ALBERT J. (1922).....141 Broadway, New York  
 \*HARRIS, CHARLES G. (1916).....916 Inter-Southern Bldg., Louisville, Ky.  
   HARRIS, HOMER F. (1916).....2819 Morris Ave., New York  
 \*HARRIS, IRA S. (1920).....Hotel King George, San Diego, Calif.  
 \*HARRIS, ORVILLE D. (1916).....916 Inter-Southern Bldg., Louisville, Ky.  
 \*HARRISON, EDWARD H. (1916).....29 So. La Salle St., Chicago, Ill.  
 \*HARSH, HARRY LEE (1916).....836-8 Bank of Commerce Bldg., Memphis, Tenn.  
 \*HART, FRED W. (1916).....332 So. Michigan Ave., Chicago, Ill.  
 \*HART, HAROLD B. (1916).....120 Broadway, New York  
 \*HARTMANN, JOHN F. (1926).....427 Balter Bldg., New Orleans, La.  
 \*HARTSHORN, HORACE C. (1916).....50 Congress St., Boston, Mass.  
 \*HARVEY, EDWIN, JR. (1916).....82 Beaver St., New York  
 \*HASTINGS, JAMES J. (1920).....Federal Trust Bldg., Newark, New Jersey  
 \*HATHAWAY, EDWIN B. (1924).....803 Main St., Hartford, Conn.  
 \*HATHAWAY, JOE A. (1922).....2326 Grey Ave., Evanston, Ill.  
 \*HATTER, ELMER L. (1916).....606 Citizens Natl. Bank Bldg., Baltimore, Md.  
 \*HAUGE, ARTHUR W. (1922).....216 Security Bldg., Minneapolis, Minn.  
 \*HAUSER, ANDREW M. (1916).....310 Kinney Bldg., Newark, New Jersey  
 \*HAWKINS, NORVAL A. (1916).....470 Insurance Exchange Bldg., Detroit, Mich.  
 \*HAWLEY, FRANK W. (1924).....1201 Dime Bank Bldg., Detroit, Mich.  
 \*HAY, S. GEORGE (1916).....30 Broad St., New York  
 \*HAYLES, ALFRED C. (1922).....7 So. Dearborn St., Chicago, Ill.  
 \*HEATON, WILLIAM C. (1922).....25 W. 45th St., New York  
 \*HECHT, CHARLES (1916).....292 Madison Ave., New York  
   HELLER, GEORGE F. (1926).....55 Liberty St., New York  
 \*HELLER, MAX (1924).....508 Bulletin Bldg., Philadelphia, Pa.  
 \*HELLERSON, CHARLES E. W. (1916).....225 Fifth Ave., New York  
 \*HELMUS, JOHN J. (1922).....565 Fifth Ave., New York  
 \*HELWIG, CLARENCE FRANKLIN (1916).....915 Lafayette St., Denver, Colo.  
 \*HENDERSON, A. T. (1916).....511-14 Peoples Natl. Bank Bldg., Lynchburg, Va.  
 \*HENDERSON, THOMAS B. G. (1919).....231 So. La Salle St., Chicago, Ill.  
 \*HENDRIE, PERCY MATTHEW (1919).....40 Court St., Boston, Mass.  
 \*HENNEGIN, H. W. (1916).....805 Home Insurance Bldg., Little Rock, Ark.  
 \*HERGERT, PETER (1916).....9423 86th Ave., Woodhaven, New York  
 \*HERINGTON, PERCY REGINALD (1916).....1476 Broadway, New York  
 \*HERR, JOHN P. (1916).....1701 Arch St., Philadelphia, Pa.  
 \*HERRICK, ANSON (1927).....403 Merchants Exchange, San Francisco, Calif.  
   \*HERRICK, LESTER (1916)  
     403 Merchants Exchange Bldg., San Francisco, Calif.  
 \*HERRIDGE, JAMES RUSSELL (1923).....218 Pacific Bldg., Manila, P. I.  
 \*HESS, HERBERT (1924).....120 Broadway, New York  
 \*HEYWOOD, MYRTLE CORBET (1917).....42 76th St., Brooklyn, New York  
 \*HICKLIN, BENJAMIN (1927).....369 Pine St., San Francisco, Calif.  
 \*HIGGINS, HARRY ALLEN (1922).....324 W. Cortland St., Jackson, Mich.  
 \*HIGHTOWER, J. D. (1916)  
     407-8 American Natl. Bank Bldg., Greensboro, N. C.  
 \*HILDITCH, F. W. (1917).....17 E. 42nd St., New York  
 HILL, DAVID (1922).....962-7 Stuart Bldg., Seattle, Wash.  
 \*HILL, FREDERICK B. (1916).....343 Law Bldg., Norfolk, Va.  
 \*HILL, GEORGE R. (1924).....9-10 Ledbetter Bldg., Michigan City, Ind.  
 \*HILL, GORDON M. (1926).....6 F. Atlantic Natl. Bk. Annex, Jacksonville, Fla.  
 \*HILL, J. GORDON (1916).....403 Merchants Exchange Bldg., San Francisco, Calif.  
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 \*HILTON, E. D. (1921).....110 So. Dearborn St., Chicago, Ill.  
 \*HILTON, W. P. (1916).....718 National Bank Bldg., Norfolk, Va.  
 \*HIMMELBLAU, A. (1923).....140 So. Dearborn St., Chicago, Ill.  
 \*HIMMELBLAU, DAVID (1916).....942 First Natl. Bank Bldg., Chicago, Ill.  
 \*HINCKLEY, NATHANIEL B. (1916).....745 Osceola Ave., St. Paul, Minn.  
 \*HINTON, THOMAS WILLIAM (1926)  
     301 Citizens National Bank Bldg., Raleigh, N. C.  
 \*HITCHCOCK, F. CHARLES (1925)  
     623 Hollywood Security Bldg., Hollywood, Calif.  
 \*HOENIG, MORRIS J. (1916).....9 Clinton St., Newark, New Jersey  
 \*HOFFMAN, THOMAS G. (1926).....165 Broadway, New York  
 \*HOLDSWORTH, HENRY N. (1916)  
     Johnson County Bank Bldg., Iowa City, Iowa  
 HOLLAND, ARTHUR G. (1927)  
     1102 Continental Bank Bldg., Salt Lake City, Utah  
 \*HOLLOWAY, C. B. (1916).....56 Pine St., New York  
 \*HOLMBERG, ARTHUR H. (1918).....616 Watertown St., Newtonville, Mass.  
 \*HOLTZMAN, ROBERT M. (1916).....608 Perry Bldg., Philadelphia, Pa.  
 \*HOMES, HENRY (1916).....949 Broadway, New York  
 \*HOOD, JOHN, JR. (1916).....1301 Morris Building, Philadelphia, Pa.  
 \*HOOD, WALTER (1916).....Standard Oil Bldg., San Francisco, Calif.  
 \*HOOPER, JOHN W. (1920).....5502 Second Ave., Brooklyn, New York  
 HOOVER SIDNEY EDWARD (1924)  
     701 Northwestern Bank Bldg., Portland, Oregon  
 \*HOPSON, H. C. (1916).....61 Broadway, New York  
 HORE, FREDERICK (1922).....129 So. Granada Ave., Alhambra, Calif.  
 \*HORN, GEORGE F. (1916).....141 Broadway, New York  
 \*HORNE, HENRY ABBOTT (1916).....60 Broadway, New York  
 \*HOUGH, HARRY (1916).....1191 Sunset View Drive, Akron, Ohio  
 \*HOUSTON, ALEXANDER MUIR (1916).....65 Broadway, New York  
 HOWARD, WILFRED N. (1920).....215 W. 7th St., Los Angeles, Calif.  
 \*HUDDERS, EUGENE R. (1917).....41 Union Square, New York  
 \*HUGHES, CHARLES L. (1916).....738 Broad St., Newark, New Jersey  
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 \*HUGHES, JAMES F. (1916).....110 William St., New York  
 \*HUGHES, RUPERT STANLEY (1916).....120 Broadway, New York  
 \*HUMPHREYS, WILLIAM E. (1916).....701-2 Colorado Bldg., Denver, Colo.  
 HUNT, HENRY W. (1927).....350 Madison Ave., New York  
 \*HUNTER, ALEXANDER (1916).....149 Broadway, New York  
 \*HUNTER, ANDREW, JR. (1916).....910-11 American Bldg., Baltimore, Md.  
 HUNTER, EDWIN ENGLAND (1922)  
     414, Castle & Cooke Bldg., Merchant St., Honolulu, T. H.  
 \*HUNTER, JOEL (1916).....Atlanta Trust Co. Bldg., Atlanta, Ga.  
 \*HURDMAN, FREDERICK H. (1916).....350 Madison Ave., New York  
 HUTCHINSON, DONALD J. (1927).....77 W. Washington St., Chicago, Ill.  
 \*HUTCHINSON, J. E. (1916).....1306-8 Santa Fe Bldg., Dallas, Texas  
 \*HUTCHINSON, J. E., JR. (1916).....1306-8 Santa Fe Bldg., Dallas, Texas  
 \*HUTCHINSON, ORION N. (1924).....419 Johnston Bldg., Charlotte, N. C.  
 \*HUTCHISON, GEORGE E. (1916).....332 So. Michigan Ave., Chicago, Ill.  
 \*HUTSON, JOHN RAYMOND (1923)  
     606 Citizens Natl. Bank Bldg., Baltimore, Md.  
 \*HYANS, EDWARD M. (1916).....1440 Broadway, New York  
 \*HYDE, RALPH K. (1916).....201 Devonshire St., Boston, Mass.  
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 \*ISZARD, T. WHITNEY (1916).....150 N. Main St., Elmira, New York  
 \*IVES, RAYMOND (1916).....141 Broadway, New York  
 \*IVY, FRED E. (1916)...Bank of Commerce & Trust Bldg., Memphis, Tenn.  
 \*IZARD, HARRY C. (1922).....2027 Railway Exchange Bldg., St. Louis, Mo.
- \*JACKSON, A. C. (1922).....208 W. Washington St., Chicago, Ill.  
 \*JACKSON, G. ARTHUR (1925).....31 Exchange St., Rochester, New York  
 \*JACKSON, J. HUGH (1920).....Box 2428, Stanford University, Calif.  
 \*JACKSON, THOMAS (1923).....Dime Bank Bldg., Detroit, Mich.  
 \*JACKSON, WM. C. (1922).....1423 Atlanta Trust Co. Bldg., Atlanta, Ga.  
 \*JACOBS, HERBERT E. (1916).....1 Federal St., Boston, Mass.  
 \*JACOBSEN, F. S. (1923).....26 W. 6th Ave., Helena, Mont.  
 \*JACOBSON, CHARLES (1916).....1501 Broadway, New York  
 \*JAMES, WILLIAM H. (1925).....1609-10 Candler Bldg., Atlanta, Ga.  
 \*JANZEN, J. A. (1927).....10 So. La Salle St., Chicago, Ill.  
 \*JAQUES, RUPERT W. (1918).....7 Willow St., Lynn, Mass.  
 \*JAQUITH, ALLEN F. (1923).....712 Jefferson Ave., Elizabeth, New Jersey  
 \*JAY, HARRY M. (1916) . .1312-4 Bank of Commerce Bldg., Memphis, Tenn.  
 \*JAYNE, DAVID A. (1920).....433 Masonic Temple, Charleston, W. Va.  
 \*JENCKES, CHARLES S. (1921).....P. O. Box 173, Norton, Mass.  
 \*JEROME, JOHN J. (1916).....2133 Dickerson Ave., Detroit, Mich.  
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 \*JOACHIM, C. A. (1922).....122 So. Michigan Ave., Chicago, Ill.  
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 \*JOHNSON, ALEXANDER (1916)....1267 First Natl. Bank Bldg., Chicago, Ill.  
 \*JOHNSON, FREDERICK (1916)....1807 N. Edgemont St., Los Angeles, Calif.  
 \*JOHNSON, GEORGE P. (1916).....10 So. La Salle St., Chicago, Ill.  
 \*JOHNSON, IVER R. (1926).....7 So. Dearborn St., Chicago, Ill.  
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 \*JOHNSTON, CHARLES A. (1918)...766 Dexter Horton Bldg., Seattle, Wash.  
 \*JOHNSTON, CLARENCE EDWARD (1916).....P. O. Box 1341, Atlanta, Ga.  
 \*JOHNSTON, D. VINCENT (1916)  
     1650 Real Estate Trust Bldg., Philadelphia, Pa.
- \*JONES, ARTHUR F. (1916).....620 Corbett Bldg., Portland, Oregon  
 \*JONES, ARTHUR L. (1922).....704 Dollar Bank Bldg., Youngstown, Ohio  
 \*JONES, CHARLES W. (1922).....67 Wall St., New York  
 \*JONES, HOMER K. (1916).....616 Falls Bldg., Memphis, Tenn.  
 \*JONES, ROBERT HALE (1916).....616 Falls Bldg., Memphis, Tenn.  
 \*JOPLIN, J. PORTER (1916).....307 N. Michigan Ave., Chicago, Ill.  
 \*JORDAN, CHESTER ARTHUR (1917).....465 Congress St., Portland, Maine  
 \*JORDAN, HAROLD C. (1918).....465 Congress St., Portland, Maine  
 \*JUDD, ORRIN R. (1916).....60 Broadway, New York  
 \*JUMONVILLE, HENRY J. (1927).506 Hibernia Bank Bldg., New Orleans, La.
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 \*KANE, J. M. (1925).....Harris Trust Bldg., Chicago, Ill.  
 \*KAPLAN, SAMUEL (1926).....949 Broadway, New York  
 \*KARMEL, ABRAHAM (1916).....949 Broadway, New York  
 \*KARNS, HARRY LEE (1921).....R. R. G347K, Indianapolis, Ind.  
 \*KAUFFMAN, J. H. (1916).....Capitol Bldg., Columbus, Ohio  
 \*KEAST, GEORGE R. (1920).....2 Pine St., San Francisco, Calif.  
 \*KEENAN, THOS. J. (1921).....307 Oliver Bldg., Pittsburgh, Pa.  
 \*KEHN, FREDERICK M. (1922).....60 State St., Boston, Mass.  
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 \*KELLY, WILLIAM P. (1916).....Harvester Bldg., Chicago, Ill.  
 \*KELSO, P. H. (1920).....311 Oliver Bldg., Pittsburgh, Pa.  
 \*KENDALL, RICHARD A. (1923).....1012 1st Ave., Seattle, Wash.  
 \*KENDRICK, WAYNE (1923).....20 Rust Bldg., Washington, D. C.  
 \*KENWORTHY, ARTHUR W. (1916).....120 Broadway, New York  
 \*KERA, J. W. (1922).....101 W. 31st St., New York  
 KERR, ERROL (1917).....347 Madison Ave., New York  
 KERR, FRANK L. (1927).....1814 Harris Trust Bldg., Chicago, Ill.  
 \*KESSLER, E. G. H. (1916).....1002 La Salle Bldg., St. Louis, Mo.  
 \*KILROE, W. R. R. (1916).....1020 Balfour Bldg., San Francisco, Calif.  
 \*KIMBALL, GARDNER W. (1916)  
 1203 Real Estate Trust Bldg., Philadelphia, Pa.  
 \*KINARD, CADDIE H. (1922).....313-5 Exchange Bldg., El Dorado, Ark.  
 \*KING, THOMAS J. (1927).....41 Maiden Lane, New York  
 \*KINGMAN, ETHEL S. (1922).....100 Summer St., Boston, Mass.  
 \*KIRBY, WILLIAM C. (1916).....105 W. Monroe St., Chicago, Ill.  
 KIRKBRIDE, FREDERICK (1923).....215 W. 7th St., Los Angeles, Calif.  
 \*KLAUDER, LAWRENCE J. (1923).....1505 Race St., Philadelphia, Pa.  
 \*KLEHFOTH, ALBERT (1924).....807 Mercantile Library Bldg., Cincinnati, Ohio  
 \*KLEIN, CHARLES A. (1916).....42 Broadway, New York  
 \*KLEIN, JOSEPH J. (1916).....19 W. 44th St., New York  
 \*KLEIN, WILLIAM G. (1916).....417 Real Estate Trust Bldg., Philadelphia, Pa.  
 \*KLINK, GEORGE T. (1916).....2 Pine St., San Francisco, Calif.  
 \*KNIGHT, PAUL K. (1924).....67 Wall St., New York  
 \*KNOEPPPEL, FREDERICK J. (1916).....549 36th St., Milwaukee, Wis.  
 \*KNUST, HENRY (1922).....43 Farmington Ave., Hartford, Conn.  
 \*KOCH, JOHN H. (1916).....55 Liberty St., New York  
 \*KOELSCH, HENRY L. (1924).....41 Maiden Lane, New York  
 \*KOHLEH, ERIC L. (1916).....1329 Tribune Tower, Chicago, Ill.  
 \*KOHLEH, WALTER P. (1917).....1128 Story Bldg., Los Angeles, Calif.  
 \*KOE, OSCAR I. (1923).....1005 Fidelity Bldg., Cleveland, Ohio  
 \*KONOPAK, L. T. (1920).....801 Second Natl. Bank Bldg., Toledo, Ohio  
 \*KRACKE, EDWARD A. (1922).....30 Broad St., New York  
 \*KREMER, LOUIS (1926).....191 Merrimack St., Haverhill, Mass.  
 \*KROEGER, EMIL (1916).....1022 Security Bldg., Minneapolis, Minn.  
 \*KROHN, THEODORE (1920).....9 Clinton St., Newark, New Jersey  
 \*KRUEGER, EDW. WM. (1920).....307 No. Michigan Ave., Chicago, Ill.  
 \*KUHN, MAURICE S. (1916).....11 So. La Salle St., Chicago, Ill.  
 \*KURTZ, WADE (1919).....215-7 Joplin National Bank Bldg., Joplin, Mo.  
 \*LABONTE, FRANK G. (1916).....164 W. Jackson Blvd., Chicago, Ill.  
 \*LAFRENTZ, ARTHUR F. (1921).....100 Broadway, New York  
 \*LAFRENTZ, F. W. (1916).....100 Broadway, New York  
 \*LAIRD, JOHN K. (1916).....164 W. Jackson Blvd., Chicago, Ill.  
 \*LAMB, GEORGE R. (1916).....605 First Natl. Bank Bldg., Cincinnati, Ohio  
 LAMB, JAMES A. (1922).....401 So. Broadway, Los Angeles, Calif.  
 LAMB, JAMES STEWART (1921).....82 Beaver St., New York  
 \*LAMBERTON, JOHN KER (1922).....414 Castle & Cooke Bldg., Honolulu, T. H.  
 \*LANGDON, W. E. (1916).....Huntington Bank Bldg., Columbus, Ohio  
 \*LANGER, CHARLES H. (1916).....332 So. Michigan Ave., Chicago, Ill.  
 \*LARKIN, Wm. W. (1922).....308 Masonic Temple, Manila, P. I.  
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- \*LAUGHLIN, EARL H. (1924) ..... 846 So. Broadway, Los Angeles, Calif.
- LAW, WILLIAM W. (1923) ..... 56 Pine St., New York
- \*LAWRENCE, PAGE (1916) ..... 144 Adams St., Milton, Mass.
- \*LAWRENCE, THOMAS HOEL (1920) ..... 722 U. S. Natl. Bank Bldg., Denver, Colo.
- \*LAWTON, GEORGE R. (1916) ..... Tiverton, R. I.
- \*LAWTON, WILLARD HUBBARD (1916) ..... 230 Windemere Ave., Wayne, Pa.
- \*LEAMY, R. H. (1917) ..... 141 Broadway, New York
- \*LE CLEAR, W. M. (1916) ..... 140 So. Dearborn St., Chicago, Ill.
- \*LEE, C. H. (1927) ..... 111 W. Monroe St., Chicago, Ill.
- \*LEE, CHRISTIAN P. (1923) ..... 201 First Natl. Bank of Arizona Bldg., Phoenix, Ariz.
- \*LEE, FREDERIC M. (1916) ..... 485 California St., San Francisco, Calif.
- \*LEEDS, EDWARD P. (1924) ..... 280 Broadway, New York
- \*LEFFERTS, WILLIAM REUBEN (1922) ..... 1600 Packard Bldg., Philadelphia, Pa.
- \*LEFFLER, EDWIN E. (1919) ..... 1300 Genesee Bldg., Buffalo, New York
- \*LEHMAN, GEORGE J. (1925) ..... 1052 Hanna Bldg., Cleveland, Ohio
- \*LEIDESDORF, SAMUEL D. (1916) ..... 121 Park Ave., New York
- \*LEISTER, HERBERT A. (1923) ..... 5738 Oxford St., Philadelphia, Pa.
- \*LEITCH, E. AUSTIN (1916) ..... 211 Mutual Bldg., Richmond, Va.
- \*LEITH, JOHN (1916) ..... Eureka, Colo.
- \*LEITNER, N. A. (1924) ..... 56 Pine St., New York
- LEMASTER, ELLIS (1917) ..... 420 Symons Bldg., Spokane, Wash.
- \*LEMASTER, EUSTACE (1920) ..... 420 Symons Bldg., Spokane, Wash.
- \*LENHART, H. H. (1925) ..... 3334 Prospect Ave., Cleveland, Ohio
- \*LENHART, NORMAN JOSEPH (1924) ..... 231 So. La Salle St., Chicago, Ill.
- \*LEO, ROBERT JAMES (1927) ..... 572 Pittcock Block, Portland, Oregon
- \*LEVI, DAVID J. (1916) ..... 332 So. La Salle St., Chicago, Ill.
- \*LEVICK, WILLIAM A. (1927) ..... 1107 City Center Bldg., Philadelphia, Pa.
- \*LEVY, WALTER ARTHUR (1924) ..... 19 W. 44th St., New York
- \*LEWIS, JAMES M. (1916) ..... 1210 Fairmount Ave., Elizabeth, New Jersey
- LEWIS, THEODORE J. (1926) ..... 932 Union Trust Bldg., Chicago, Ill.
- \*LEWIS, WILLIS ELWOOD (1921) ..... 1202 Sweetland Bldg., Cleveland, Ohio
- LEWRIGHT, EUGENE R. (1925) ..... % Peoples State Bank, Detroit, Mich.
- \*LIEB, G. CARLE (1924) ..... Packard Bldg., Philadelphia, Pa.
- \*LIGON, WILLIAM O., JR. (1923) ..... Cosden Bldg., Tulsa, Okla.
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- \*LILLY, LEWIS (1927) ..... 444 California St., San Francisco, Calif.
- \*LINGLEY, A. G. (1916) ..... 1335 Pacific St., Brooklyn, New York
- \*LINGLEY, RICHARD TURNER (1916) ..... 41 Maiden Lane, New York
- \*LINK, CHARLES C. (1916) ..... 299 Madison Ave., New York
- \*LINVILL, WALKER E. (1916) ..... 1205 Land Title Bldg., Philadelphia, Pa.
- \*LITTLE, W. PAXTON (1916) ..... P. O. Box 617, Niagara Falls, New York
- \*LOYD, JOHN STANLEY (1924) ..... 612 Miners Bank Bldg., Wilkes-Barre, Pa.
- \*LOYD, ROBERT C. (1916) ..... 602 Louisiana Bldg., New Orleans, La.
- \*LOBELL, NATHANIEL (1922) ..... 220 Broadway, New York
- LOCKE, MORTON F. (1926) ..... 103 Park Ave., New York
- \*LOEWENWARTER, PAUL L. (1916) ..... 522 Fifth Ave., New York
- \*LOMERSON, BENJAMIN O. (1916) ..... 171 Jewett Ave., Jersey City, New Jersey
- \*LOOMIS, ARTHUR M. (1916) ..... 633 Loew's State Bldg., Los Angeles, Calif.
- \*LORD, CLARKSON E. (1916) ..... 342 Madison Ave., New York
- \*LORD, ELBRIDGE LENON (1923) ..... 332 So. Michigan Ave., Chicago, Ill.
- \*LORD, FRANK K. (1921) ..... 149 Madison Ave., New York
- \*LORD, RICHARD HENRY (1916) ..... 55 Brown St., Manchester, England
- \*LOTHROP, ERNEST O. (1922) ..... 56 Pine St., New York
- \*LOVE, HENRY D. (1916) ..... 1185 Washington St., Dorchester, Mass.
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- \*LUDLAM, CHARLES S. (1916).....30 Broad St., New York
- \*LUDWIG, JOSEPH (1916).....5863 Osage Ave., Philadelphia, Pa.
- \*LUNSFORD, HARRY E. (1922).....1003 Pioneer Trust Bldg., Kansas City, Mo.
- \*LUTHER, J. SEYMOUR (1916).....10 Post Office Sq., Boston, Mass.
- \*LUZ, GEORGE (1923).....342 Madison Ave., New York
- \*LYALL, GEORGE (1916).....79 Milk St., Boston, Mass.
- \*LYBRAND, WILLIAM M. (1916).....110 William St., New York
- \*LYMAN, G. V. W. (1916).....817 Maison Blanche Bldg., New Orleans, La.
- LYNDE-LOCKWOOD, JOHN (1916).....2 a Capuchinas No. 37, Mexico, D. F.
- \*LYNN, EUGENE M. (1922).....306 R. A. Long Bldg., Kansas City, Mo.
- \*LYNN, JOHN R. (1916).....1009 Land Title Bldg., Philadelphia, Pa.
- \*LYNNE, W. SAREL (1916).....600-2 N. Second St., Harrisburg, Pa.
- \*LYON, OSWALD (1918).....40 Court St., Boston, Mass.
- \*MAAS, ALFRED N. (1922).....1170 Broadway, New York
- \*MACALPINE, JOHN C. (1917).....1411 Walnut St., Philadelphia, Pa.
- \*MACDONALD, R. O. (1916).....111 West Monroe St., Chicago, Ill.
- \*MACDOW, G. WILSON (1916).....200 Dartmouth St., Boston, Mass.
- \*MACFADDEN, F. A. R. (1926).....Madison, New Jersey
- MACGREGOR, J. E. (1916).....601 Selwood Bldg., Duluth, Minn.
- \*MACGREGOR, MALCOLM (1923).....52 West 76th St., New York
- \*MACKENZIE, D. D. F. (1916).....134 Otter Rock Drive, Greenwich, Conn.
- \*MACKENZIE, DUNCAN GORDON (1926)  
503 Lincoln Bank Bldg., Minneapolis, Minn.
- \*MACKIE, CHARLES (1925).....615 42nd Ave., San Francisco, Calif.
- MACLACHLAN, M. W. (1925).....P. O. Box 1221, Havana, Cuba
- \*MACLEAN, JAMES O. (1920).....810 Benedum Trees Bldg., Pittsburgh, Pa.
- MACLETCHIE, JOHN (1916).....61 Broadway, New York
- \*MACMAHON, AMBROSE G. (1921).....1413 Republic Bank Bldg., Dallas, Texas
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- \*MCADAM, WILLIAM (1916).....664 Empire Bldg., Seattle, Wash.
- \*MCALLISTER, EDWARD A. (1916).....2 Rector St., New York
- \*MCARDLE, JOSEPH J. (1921).....42 Broadway, New York
- MCARTHUR, ROBERT (1923).....110 State St., Boston, Mass.
- \*MCAVOY, WILLIAM J. (1916).....84 State St., Boston, Mass.
- \*MCCAFFREY, HENRY S. (1926).....1301 Morris Bldg., Philadelphia, Pa.
- \*MCCANN, W. WEBSTER (1925).....50 Congress St., Boston, Mass.
- MC CARROLL, A. P. (1921).....56 Pine St., New York
- \*MCCAW, ALEXANDER GEORGE (1922).....200 Broadway, New York
- \*MCCLELLAND, DONALD MCKENZIE (1916)  
Royal Bank Bldg., Toronto, Canada
- \*MCCLURE, ROBERT F. (1923).....401 Standard Life Bldg., Pittsburgh, Pa.
- \*MCCLURKEN, HOWARD W. (1925).....1014 Packard Bldg., Philadelphia, Pa.
- \*MCCLUSKEY, HARRY C. (1919).....1066 West Adams St., Chicago, Ill.
- \*MCCOLLOUGH, DERRILL HART (1926).....1201 Johnston Bldg., Charlotte, N. C.
- \*MCCONAHEY, JAMES M. (1922).....527-8 Henry Bldg., Seattle, Wash.
- \*MCCREA, ROSCOE L. (1916).....16-17 Jackson Bldg., Riverside, Calif.
- \*MCCULLOH, CHAS. S. (1916).....100 Broadway, New York
- \*MCDONALD, JOHN ALEXANDER (1917).....Box 549, Arnprior, Ontario, Canada
- \*MCELROY, JOSEPH (1922).....712 Santa Fe Bldg., Dallas, Texas
- \*MCGLADREY, IRA B. (1927)  
1012 Merchants Natl. Bank Bldg., Cedar Rapids, Iowa
- \*MCGONIGLE, JAMES JOSEPH (1927).....401 Century Bldg., Pittsburgh, Pa.
- \*MCGREGOR, JAMES P. (1916).....105 So. La Salle St., Chicago, Ill.
- \*MCGREGOR, W. D. (1917).....157 Orange Road, Montclair, New Jersey

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 \*MCHEFFEY, T. L. (1916).....R. F. D. No. 2, Allendale, New Jersey  
 \*MCHUGH, EDWARD P. (1923).....42 Broadway, New York  
 \*MCINTOSH, GOULD (1921).....56 Pine St., New York  
 \*MCINTOSH, HERBERT W. (1923).....962-7 Stuart Bldg., Seattle, Wash.  
 \*MCINTOSH, JOHN G. (1916).....309-310 White Bldg., Seattle, Wash.  
 \*MCINTOSH, ROBERT J. (1916).....410 Victoria Pl., Toledo, Ohio  
 \*MCINTYRE, THOMAS MILLER (1925)  
     308-9 Cotton States Bldg., Nashville, Tenn.  
 \*MCIVER, JOHN T. (1920).....506-12 National Bank Bldg., Savannah, Ga.  
 \*MCKEE, RAYMOND W. (1922).....1112 A. G. Bartlett Bldg., Los Angeles, Calif.  
 \*MCKENNA, JAMES A. (1916).....80 Maiden Lane, New York  
 \*MCKINNEY, B. A. (1916).....1024 Royster Bldg., Norfolk, Va.  
 \*MCKINSEY, JAMES O. (1920).....7 S. Dearborn St., Chicago, Ill.  
 \*MCKNIGHT, J. J. (1916).....41 23rd Ave., Eugene, Oregon  
 \*MCLAREN, NORMAN (1916).....444 California St., San Francisco, Calif.  
 \*MCLAREN, NORMAN LOYALL (1922).....444 California St., San Francisco, Calif.  
 \*MCLEOD, THOMAS L. (1925)  
     639 Lincoln Alliance Bank Bldg., Rochester, New York  
 \*MCMAHON, FRANCIS M. (1916).....2323 Nella Vista Ave., Hollywood, Calif.  
 \*MCMORRIS, B. F. (1923).....6750 Chamberlain Ave., St. Louis, Mo.  
 \*MCNEILL, THOMAS CAMPBELL (1923).....1302 Santa Fe Bldg., Dallas, Texas  
 \*MCSHANE, J. M. (1916).....4242 Lafayette Ave., St. Louis, Mo.  
 \*MCWHORTER, CHARLES F. (1916).....80 Maiden Lane, New York  
 \*MADDEN, JOHN THOMAS (1916).....32 Waverly Place, New York  
 \*MAHON, GEORGE (1916).....50 Ninth St., Lynchburg, Va.  
 \*MAHONE, ALBERT W. (1923).....10 So. La Salle St., Chicago, Ill.  
 \*MAIN, WILLIAM R. (1916).....1900 Packard Bldg., Philadelphia, Pa.  
 \*MAKAY, ALEXANDER F. (1916).....347 Fifth Ave., New York  
 \*MANLEY, LAWRENCE O. (1921).....61 Broadway, New York  
 \*MANNING, ANTHONY B. (1919).....50 Broadway, New York  
 \*MANNIX, WILLIAM H. (1916).....60 Congress St., Boston, Mass.  
 \*MANSLEY, ROBERT H. (1916).....56 Pine St., New York  
 \*MAPES, LESTER D. (1916).....317 Jefferson Ave., Brooklyn, New York  
 \*MARBLE, HORACE CALVIN (1916)  
     3165 Chadbourne Ave., Shaker Heights, Ohio  
 \*MARKEL, ARNOLD (1923).....30 Church St., New York  
 \*MARSH, R. P. (1916).....1006 Lamar Bldg., Augusta, Ga.  
 \*MARSH, WILLIAM F. (1927).....1415 Union Bank Bldg., Pittsburgh, Pa.  
 \*MARSHALL, PERRY R. F. (1925).....P. O. Box 618, Santa Barbara, Calif.  
 \*MARTIN, E. C. (1925).....Finance Bldg., Kansas City, Mo.  
 \*MARTIN, ROBERT W. (1916).....1267 First Natl. Bank Bldg., Chicago, Ill.  
 \*MARVIN, J. ARTHUR (1921).....140 S. Dearborn St., Chicago, Ill.  
 \*MASON, HENRY E. U. F. (1916).....1245 Madison Ave., Memphis, Tenn.  
 \*MAST, C. A. (1916).....111 East 7th St., Davenport, Iowa  
 \*MASTERS, J. E. (1916).....60 State St., Boston, Mass.  
 \*MATHER, CHARLES ERNEST (1916).....141 Broadway, New York  
 \*MATHIESON, J. K. (1921).....623 Elkins Ave., Elkins Park, Pa.  
 \*MATTESON, HAROLD JAMES (1926).....701 Alworth Bldg., Duluth, Minn.  
 \*MATTESON, JAMES S. (1916).....701 Alworth Bldg., Duluth, Minn.  
 \*MATTHEWS, CHARLES (1921).....152 West 22nd St., New York  
 \*MATTHEWS, GEORGE H. (1922).....231 S. La Salle St., Chicago, Ill.  
 \*MATTHEWS, WILLIAM A. (1922).....121 Park Ave., New York  
 \*MAXCY, CHAS. J. (1916).....150 William St., New York  
 \*MAXWELL, GEORGE A. (1921).....Commerce Trust Bldg., Baltimore, Md.  
 \*MAY, GEORGE O. (1916).....56 Pine St., New York  
 \*MAYORS, WILLIAM (1916).....1528 Arcade Bldg., St. Louis, Mo.  
 \*MEDLOCK, ARTHUR (1916).....231 So. La Salle St., Chicago, Ill.  
 \*MEDLOCK, JOHN (1916).....231 So. La Salle St., Chicago, Ill.

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- \*MELDRUM, GEORGE F. (1916).....412-16 Keller Bldg., Louisville, Ky.
- \*MELDRUM, OVERTON S. (1916).....412-16 Keller Bldg., Louisville, Ky.
- \*MENDELSON, LENA E. (1919)..... 60 State St., Boston, Mass.
- \*MENDENHALL, JOSHUA (1916).....1715 Ill. Merchants Bank Bldg., Chicago, Ill.
- \*MENDENHALL, WILLIAM (1916)..... American Bank Bldg., Kansas City, Mo.
- \*MENDES, HENRY E. (1916)..... 80 Maiden Lane, New York
- \*MERKEL, CARL L. (1922).....1867 Beersford Place, East Cleveland, Ohio
- \*MERKLE, WILLIAM (1925).....1715 Ill. Merchants Bank Bldg., Chicago, Ill.
- \*MERRILES, ALEXANDER H. (1916).....25 Madison Ave., New York
- \*MERRILL, HERBERT C. (1916)..... North Haverhill, N. H.
- \*MESURAC, FRANK (1920)..... 15 Park Row, New York
- \*METZ, CHARLES JAS. (1916).....208-9 Candler Bldg., Atlanta, Ga.
- \*METZ, J. G. (1916).....1010-1014 Fidelity Bank Bldg., Memphis, Tenn.
- \*MEYER, HENRY (1916).....1754 East 7th St., Brooklyn, New York
- \*MEYER, LOUIS (1925).....220 Broadway, New York
- \*MEYER, MAX (1916).....220 Broadway, New York
- \*MILES, ALONZO LEE (1925).....1517 Continental Bldg., Baltimore, Md.
- \*MILLAR, EDWARD B. (1916).....285 Madison Ave., New York
- \*MILLER, CARL W. (1924).....1004 Union Mortgage Bldg., Cleveland, Ohio
- \*MILLER, HOMER L. (1918).....231 S. La Salle St., Chicago, Ill.
- \*MILLER, JAMES ALBERT (1916).....629 Grafton Ave., Dayton, Ohio
- \*MILLER, JOHN (1916).....333 N. Broad St., Elizabeth, New Jersey
- \*MILLER, PHILIP N. (1922).....50 Broad St., New York
- \*MILLER, ROBERT P. S. (1922).....1205 Land Title Bldg., Philadelphia, Pa.
- \*MILLIGAN, WILLIAM A. (1916).....342 Madison Ave., New York
- \*MILLS, J. EMORY (1919).....42 Broadway, New York
- \*MILLS-PRICE, EDGAR J. (1916).....30 Federal St., Boston, Mass.
- \*MILNE, DAVID L. (1920).....120 Broadway, New York
- \*MINER, E. J. (1916).....658-9 Central Bldg., Seattle, Wash.
- \*MITCHELL, FRANCIS L. (1917).....31 Nassau St., New York
- \*MITCHELL, HORACE H. (1916).....  
65 Independence Bldg., Colorado Springs, Colo.
- \*MITCHELL, JOSEPH J. (1916).....165 Broadway, New York
- \*MITCHELL, PERCY D. (1920).....806 Fidelity Bldg., Portland, Maine
- \*MITCHELL, S. ROGER (1916).....366 Madison Ave., New York
- \*MOEHRINGER, E. J. (1927).....806 Mercantile Library Bldg., Cincinnati, Ohio
- \*MOELLER, HENRY C. (1922).....508 Omaha Natl. Bank Bldg., Omaha, Neb.
- \*MOERAN, EDWARD H. (1917).....120 Broadway, New York
- \*MOIR, THOMAS NIVEN (1927).....37 West 39th St., New York
- \*MONTGOMERY, ROBERT H. (1916).....385 Madison Ave., New York
- \*MOORE, HENRY F. (1916).....American Bank Bldg., Seattle, Wash.
- \*MORGAN, WALTER L. (1926).....Packard Bldg., Philadelphia, Pa.
- \*MORIN, A. J. (1925).....46 West 95th St., New York
- \*MORONEY, R. M. (1922).....72 Pine St., New York
- \*MORRIS, CHARLES E. (1916).....30 Broad St., New York
- \*MORRIS, JOHN F. (1921).....510-2 Intersouthern Bldg., Louisville, Ky.
- \*MORRISON, RUSSELL HOWARD (1927).....100 West Monroe St., Chicago, Ill.
- \*MORSE, HAROLD S. (1917).....270 Madison Ave., New York
- \*MORTENSON, GUSTAVE O. (1923).....31 Clinton St., Newark, New Jersey
- \*MORTON, FREDERICK W. (1916).....1401 Majestic Bldg., Detroit, Mich.
- \*MOSER, H. A. (1916).....490 East 9th St., No., Portland, Oregon
- \*MOSES, ELKIN (1916).....610 Maison Blanche Bldg., New Orleans, La.
- \*MOSHER, IRA (1916).....20 Everett St., Southbridge, Mass.
- \*MOSS, ALBERT (1924).....712 Gasco Bldg., Portland, Oregon
- \*MOSS, ALBERT G. (1916).....1302-3 Santa Fe Bldg., Dallas, Texas
- \*MOULL, JOHN (1916).....15 East Hill St., Bloomfield, New Jersey
- \*MOXEY, EDWARD P., JR. (1916).....  
1203 Real Estate Trust Bldg., Philadelphia, Pa.

## *Alphabetical List of Members*

- \*MOYER, AARON J. (1916).....100 North St., Pittsfield, Mass.  
 \*MOYER, MELBOURNE S. (1916).....115 Broadway, New York  
 \*MOYER, ORLANDO C. (1916).....201 Devonshire St., Boston, Mass.  
 \*MUCKLOW, WALTER (1916) .815 Barnett Nat'l Bank Bldg., Jacksonville, Fla.  
 \*MULLER, MARCUS A. (1916).....291 Broadway, New York  
 \*MULLIGAN, E. G. (1924) .214 Insurance Exchange Bldg., Montreal, Canada  
 \*MURNANE, EDWARD J. (1925).....105 S. La Salle St., Chicago, Ill.  
 \*MURRAY, ERNEST E. (1916).....Northern Hotel Bldg., Billings, Mont.  
 \*MURRAY, HOWARD E. (1921) .1023 Second Natl. Bank Bldg., Akron, Ohio  
 \*MURRAY, WILLIAM J. (1925).....924 Book Bldg., Detroit, Mich.  
 \*MUSAUS, W. P. (1916).....311 W. M. Garland Bldg., Los Angeles, Calif.  
 \*MUSGRAVE, WALTER ALEXANDER (1925) ....18 Asylum St., Hartford, Conn.  
 \*MYER, GEORGE W., JR. (1916).....31 Nassau St., New York  
 \*MYERS, WALTER PERRY (1916).....1564 Broadway, New York  
 \*MYLES, FRANK C. (1926).....901 Hurt Bldg., Atlanta, Ga.  
 \*MYLES, JAMES, JR. (1916) .219 Kipp Ave., Hasbrouck Heights, New Jersey
- NAIRN, JOHN L. (1921).....417 Postal Telegraph Bldg., Chicago, Ill.  
 \*NANCE, J. H. (1921).....4112 Cole Ave., Dallas, Texas  
 \*NARLIAN, C. A. H. (1920).....1 Park Ave., New York  
 \*NASMYTH, CHARLES J. (1916).....51 Chambers St., New York  
 \*NAU, CARL H. (1916).....3334 Prospect Ave., Cleveland, Ohio  
 \*NAYLOR, EDWIN J. (1924).....17-27 Cedar St., New York  
 \*NEILL, ALEXANDER B. (1923).....40 Rector St., New York  
 \*NEILSON, B. G. (1922).....17 Battery Place, New York  
 \*NELSON, GILBERT (1918).....11 S. La Salle St., Chicago, Ill.  
 \*NELSON, H. T. (1927) .1318 American Exchange Bk. Bldg., Dallas, Texas  
 \*NELSON, J. R. (1916) .1318-19 American Exchange Bk. Bldg., Dallas, Texas  
 \*NEVIUS, ROGER K. (1916) ...916 Real Estate Trust Bldg., Philadelphia, Pa.  
 \*NEWBERGER, SAMUEL (1920).....38 Park Row, New York  
 \*NEWMAN, JAMES J. (1916).....400 Broome St., New York  
 \*NICHOL, GEORGE J. (1921).....38 So. Dearborn St., Chicago, Ill.  
 \*NICHOLS, WALTER J. (1916).....149 Broadway, New York  
 \*NICHOLSON, FRED T. (1916).....71 Broadway, New York  
 \*NICKLAS, C. AUBREY (1916).....6 Church St., New York  
 \*NIELD, CHARLES F. (1916).....103 Park Ave., New York  
 \*NILES, HENRY A. (1916).....60 Broadway, New York  
 \*NILES, OSCAR L. (1922)  
 1424 Lincoln-Alliance Bank Bldg., Rochester, New York  
 \*NISSLEY, WARREN W. (1925).....82 Beaver St., New York  
 \*NIVEN, JOHN BALLANTINE (1916).....80 Maiden Lane, New York  
 \*NOLAN, L. J. (1916).....82 Beaver St., New York  
 \*NOONE, JOHN (1916).....242 West 4th St., New York  
 \*NORTON, LEWIS M. (1923).....25 Broadway, New York  
 \*NOYES, C. F. (1916).....141 Broadway, New York
- \*OAKLEY, FRANCIS (1916).....25 Broad St., New York  
 \*OATES, LEWIS A. (1923).....708-12 Realty Board Bldg., Miami, Fla.  
 \*O'CONNELL, J. H. (1916).....942 Planters Bldg., St. Louis, Mo.  
 \*O'DONOGHUE, CORNELIUS J. (1923).....25 Broad St., New York  
 \*OGLESBEE, NATHAN H. (1923).....310 S. Michigan Ave., Chicago, Ill.  
 \*OLIVE, GEORGE S. (1919).....908-9 Hume-Mansur Bldg., Indianapolis, Ind.  
 \*OPPENHEIMER, HARRY L. (1918).....3733 Lindell Blvd., St. Louis, Mo.  
 \*ORENCE, EDWARD (1923).....Hudson Trust Bldg., Hoboken, New Jersey  
 \*O'REILLY, HUGH S. (1927).....42 Broadway, New York  
 \*OSBORNE, LEONARD N. (1920).....2037 Powell Ave., Chicago, Ill.  
 \*OSTREICHER, J. P. (1924).....15 Park Row, New York  
 \*OSWALD, JOHN C. (1924).....7 Hanover Square, New York  
 \*OWEN, PAUL K. (1921).....45 Branford Place, Newark, New Jersey

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- \*PACE, HOMER S. (1916).....30 Church St., New York
- \*PAGE, PERCIVAL S. (1927).....P. O. Box 559, Manila, P. I.
- \*PAGE, FREDERICK PALMER (1916).....35 Henley Road, Ipswich, England
- \*PALETHORPE, W. J. (1916)....627 H. W. Hellman Bldg., Los Angeles, Calif.
- \*PALMER, ALBERT L. (1916).....41 So. La Salle St., Chicago, Ill.
- \*PALMER, ERNEST O. (1922).....10 So. La Salle St., Chicago, Ill.
- \*PALMER, LESLIE E. (1916).....37 W. 39th St., New York
- \*PANGBORN, WARREL S. (1916).....220 Broadway, New York
- \*PAPERNO, LEON A. (1916).....114 East 32nd St., New York
- \*PAPKE, M. E. J. (1917).....208 So. La Salle St., Chicago, Ill.
- \*PARK, JAMES (1916).....141 Broadway, New York
- \*PARK, STANLEY W. (1916).....41 Maiden Lane, New York
- \*PARKER, WM. S. (1916).....204 Urban Bldg., Louisville, Ky.
- \*PARKS, JOHN G. (1916).....1706 Olive St., St. Louis, Mo.
- \*PARRISH, J. A. D. (1916).....Bank Commerce Bldg., Norfolk, Va.
- \*PARRY, JOHN C., JR. (1920).....1205 Land Title Bldg., Philadelphia, Pa.
- \*PARSONS, FREDERICK S. (1923).....377 Broadway, New York
- \*PARSONS, THOMAS P. (1916).....812 Tremont Bldg., Boston, Mass.
- \*PASLEY, ROBERT S. (1917).....67 Wall St., New York
- \*PASQUIER, CLAUDE M. (1922).....1105 Slattery Bldg., Shreveport, La.
- \*PASSMORE, CHARLES OSBORNE (1927)....208 So. La Salle St., Chicago, Ill.
- \*PATE, WILLIAM (1916).....44 Beaver St., New York
- \*PATERSON, EDWARD (1925).....40 Exchange Place, New York
- \*PATTERSON, EDWARD C. (1916).....74 Trinity Place, New York
- \*PATTERSON, H. S. (1916).....Mills Bldg., San Francisco, Calif.
- \*PATTERSON, SAMUEL D. (1916).....141 Broadway, New York
- \*PATTERSON, WILLIAM D. (1923).....17 John St., Chicago, Ill.
- \*PATTINSON, I. GRAHAM (1918)....215 W. Seventh St., Los Angeles, Calif.
- \*PATTON, JOHN N. (1916).....758-9 Leader News Bldg., Cleveland, Ohio
- \*PAUL, WALTER E. (1921).....19 West 4th St., Tulsa, Okla.
- \*PAYNE, ROBERT E. (1925).....110 South Dearborn St., Chicago, Ill.
- \*PEARSON, FREDERICK GEORGE (1922)  
414 Castle & Cooke Bldg., Honolulu, T. H.
- \*PEDIGO, DUNCAN E. (1921).....309 Guaranty Bldg., Indianapolis, Ind.
- \*PEDLEY, T. A. (1916).....The Midwest Refining Co., Denver, Colo.
- \*PEISCH, ARCHIE M. (1926).....Hanover, N. H.
- \*PEISCH, HERMAN C. J. (1924)....716 McKnight Bldg., Minneapolis, Minn.
- \*PELOUBET, LOUIS GERVAIS (1916).....25 Broadway, New York
- \*PELOUBET, MAURICE E. (1920).....25 Broadway, New York
- \*PELOUBET, SIDNEY W. (1923).....25 Broadway, New York
- \*PEMBRIDGE, STANLEY (1924).....56 Pine St., New York
- \*PENNER, CARL (1916).....1302 Trust Co. Bldg., Milwaukee, Wis.
- \*PENNYCOOK, T. P. (1923).....202 South 46th St., Philadelphia, Pa.
- \*PERKINS, A. M. (1916).....307 Oliver Bldg., Pittsburgh, Pa.
- \*PERKINS, LEE (1920).....110 State St., Boston, Mass.
- \*PERKINS, RALPH S. (1917).....201 Devonshire St., Boston, Mass.
- \*PETER, DAVID B. (1922).....114 Federal Reserve Bank Bldg., Kansas City, Mo.
- \*PETER, WILLIAM PRESTON (1916)....1302-3 Santa Fe Bldg., Dallas, Texas
- \*PETERHANS, L. (1923).....231 So. La Salle St., Chicago, Ill.
- \*PETERS, A. L. (1916).....8 East Broad St., Columbus, Ohio
- \*PETERS, RALPH W. (1927).....6 Kinkiang Rd., Shanghai, China
- \*PETERSEN, O. C. W. (1922).....475 Fifth Ave., New York
- \*PETERSON, PARLEY E. (1923).....287 No. 5th East St., Logan, Utah
- \*PETGEN, JOSEPH F. (1925).....Union Bank Bldg., Pittsburgh, Pa.
- \*PETTENGILL, PAUL W. (1924).....1329 Tribune Tower, Chicago, Ill.
- \*PETZE, EDWARD I. (1916).....70 Judson Ave., New Haven, Conn.
- \*PHELAN, JOHN B. (1917).....LaLonja No. 528-9, Havana, Cuba

## *Alphabetical List of Members*

- \*PHILBRICK, ARTHUR LLOYD (1917).....155 Canal St., Providence, R. I.  
 \*PHILBRICK, HAZEN P. (1916).....101 Milk St., Boston, Mass.  
 \*PHILLIPPS, H. G. (1916).....1401 Nicholas Bldg., Toledo, Ohio  
 \*PHILLIPS, J. C. (1916).....Miner Bldg., Butte, Mont.  
 \*PHINNEY, ROBERT NASH (1916).....74 Trinity Place, New York  
 \*PINKERTON, PAUL W. (1921).....30 N. La Salle St., Chicago, Ill.  
 \*PLATE, CHARLES H. (1925).....1403 Boatmen's Bank Bldg., St. Louis, Mo.  
 \*PLUNKETT, WILLIS H. (1921).....11-12 Arizona Fire Bldg., Phoenix, Ariz.  
 \*POGSON, A. H. (1916).....280 Broadway, New York  
 \*POGSON, PERCY W. (1927).....Mills Bldg., El Paso, Texas  
 \*PORTE, T. L. WHITFORD (1916)  
     1007 Yorkshire Drive, Grosse Pointe Park, Mich.  
 \*PORTER G. HARVEY (1922).....1504 Lexington Bldg., Baltimore, Md.  
 \*POTTER, ARTHUR GOWDEY (1916).....413 Smythe Bldg., Cleveland, Ohio  
 \*POTTER, MAURICE (1925).....31 State St., Boston, Mass.  
 \*POWERS, LORIN C. (1916).....1700 Walnut St., Philadelphia, Pa.  
 \*PREST, A. P. L. (1924).....1201-14 Dime Bank Bldg., Detroit, Mich.  
 \*PRESTON, BERNARD (1923).....280 Madison Ave., New York  
 \*PRESTON, CHARLES H. (1922).....606-10 Plymouth Bldg., Minneapolis, Minn.  
 \*PRIDE, EDWIN L. (1916).....40 Central St., Boston, Mass.  
 \*PRINCE, CECIL NEWALL (1921).....1 Walbrook, London, England  
 \*PROBERT, HARRY (1916).....315 Montgomery St., San Francisco, Calif.  
 \*PROUTY, EDWIN G. (1916).....400 Iowa Bldg., Des Moines, Iowa  
 \*PUDER, ABRAHAM H. (1924).....31 Clinton St., Newark, New Jersey  
 \*PUDER, HENRY S. (1924).....31 Clinton St., Newark, New Jersey  
 \*PUGH, JOSEPH M. (1916).....1301 Morris Bldg., Philadelphia, Pa.  
 \*PULLEN, A. M. (1916).....1005 State Planters Bank Bldg., Richmond, Va.  
 \*PYNE, SYDNEY ARTHUR (1922).....1409 Farwell Ave., Chicago, Ill.  
  
 \*QUERY, CHARLES R. (1916).....2 East 23rd St., New York  
 \*QUIGLEY, ANDREW J. (1916).....35 East Wacker Drive, Chicago, Ill.  
  
 \*RABAN, GEORGE (1916).....Box 996, Great Falls, Mont.  
 \*RACINE, SAMUEL FREDERICK (1916).....912-927 Leary Bldg., Seattle, Wash.  
 \*RAE, ALEXANDER C. (1916).....620 Corbett Bldg., Portland, Oregon  
 \*RAND, WALDRON H. (1916).....101 Milk St., Boston, Mass.  
 \*RANKIN, R. G. (1919).....61 Broadway, New York  
 \*RAUSCH, C. G. (1925).....310-11 Metropolitan Bldg., Akron, Ohio  
 \*RAUSCH, HENRY J. (1924).....727 Roosevelt Bldg., Los Angeles, Calif.  
 \*RAVENSCROFT, HUBERT FRANK (1926).....2018 Packard Bldg., Philadelphia, Pa.  
 \*RAWLINGS, A. LEE (1916).....445-55 Law Bldg., Norfolk, Va.  
 \*REA, GEORGE (1920).....80 Maiden Lane, New York  
 \*REAY, W. M. (1916).....Harvester Bldg., Chicago, Ill.  
 \*RECKITT, ERNEST (1916).....111 West Monroe St., Chicago, Ill.  
 \*REDMAN, ORRIN A. (1916).....343 So. Dearborn St., Chicago, Ill.  
 \*REED, JOHN WESLEY (1925).....904 Petroleum Bldg., Tulsa, Okla.  
 \*REEDY, THOMAS J. (1920).....310 So. Michigan Ave., Chicago, Ill.  
 \*REEVE, FREDERIC E. (1916).....40 Rector St., New York  
 \*REEVES, BERTRAM F. (1922).....317 McIntyre Bldg., Salt Lake City, Utah  
 \*REIK, RAYMOND C. (1916).....725 Marine Trust Bldg., Buffalo, New York  
 \*REMER, C. FULTON (1926).....350 Madison Ave., New York  
 \*RENO, EDWIN S. (1924).....1206 Peoples Bank Bldg., Pittsburgh, Pa.  
 \*REQUA, S. ERWIN (1921).....120 Broadway, New York  
 \*RESPESS, JAMES L. (1916).....904-7 Atlanta Nat'l Bank Bldg., Atlanta, Ga.  
 \*REUCK, GEORGE MOORE (1916).....790 Broad St., Newark, New Jersey  
 \*REVELL, ELLWOOD B. (1916).....305 Real Estate Trust Bldg., Philadelphia, Pa.  
 \*REYDEL, CHARLES A. (1925).....25 Broad St., New York  
 \*REYER, WILLIAM C. (1921).....67 Wall St., New York  
 \*RHYNE, WM. C. (1916).....30 Church St., New York

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- \*RICE, HARRY MILNER (1921).....100 Broadway, New York  
 \*RICE, J. LEE (1916).....Butte Business College, Butte, Mont.  
 \*RICHARDSON, EDWARD (1916).....Atlanta Trust Co. Bldg., Atlanta, Ga.  
 \*RICHARDSON, JOHN YEELING (1916)  
     230 United States Nat'l Bank Bldg., Portland, Oregon  
 \*RICHTER, O. G. (1921).....Farmers Bank Bldg., Pittsburgh, Pa.  
 \*RICKER, JOHN LOUIS (1925).....1007 Franklin Trust Bldg., Philadelphia, Pa.  
 \*RICKER, RUFUS (1916).....6501 First Ave., N. W., Seattle, Wash.  
 \*RIDGWAY, JAMES LAWRENCE (1916).....74 Trinity Place, New York  
 \*RIEDEL, CHARLES M. (1922).....217 Broadway, New York  
 \*RIGBY, A. G. PAGET (1924).....149 Broadway, New York  
 \*RILEY, BERNARD CONRAD (1922).....110 State St., Boston, Mass.  
 \*RISELING, ROBERT F. (1926)  
     1427 Northwestern Bank Bldg., Portland, Oregon  
 \*RISLEY, ARTHUR LE ROY (1916).....110 State St., Boston, Mass.  
 \*RITCHIE, ALFRED A. (1916).....120 Broadway, New York  
 \*RITSON, JOSEPH A. (1924).....56 Pine St., New York  
 \*RITTENHOUSE, CHARLES F. (1916).....89 State St., Boston, Mass.  
 \*ROBB, ROBERT W. (1922).....110 So. Dearborn St., Chicago, Ill.  
 \*ROBERTS, A. D. (1916).....French Lick Springs Hotel Co., French Lick, Ind.  
     ROBERTS, CHARLES CULLEN (1916).....184 No. Oxford St., Hartford, Conn.  
 \*ROBERTS, FRANCIS RICHARD (1916).....2004 Straus Bldg., Chicago, Ill.  
 \*ROBERTS, JOHN W. (1920).....25 Broad St., New York  
 \*ROBERTS, SETH L. (1916).....706 Porter Bldg., Portland, Oregon  
 \*ROBERTS, THOMAS E. C. (1916)  
     38 Vanderbeck Place, Hackensack, New Jersey  
 \*ROBERTSON, H. V. (1916).....830-835 The Amarillo Bldg., Amarillo, Texas  
 \*ROBERTSON, HUGH R. (1919).....1054 McKnight Bldg., Minneapolis, Minn.  
 \*ROBERTSON, JAMES P. (1916).....1121 White Bldg., Seattle, Wash.  
 \*ROBERTSON, KENNETH (1916).....810 Porter Bldg., Portland, Oregon  
 \*ROBINSON, ALFRED PORTER (1916).....601 Crocker Bldg., San Francisco, Calif.  
 \*ROBINSON, C. G. (1916).....1210 Union Indemnity Bldg., New Orleans, La.  
 \*ROBINSON, WILLIAM J. (1920).....112 West 9th St., Los Angeles, Calif.  
 \*ROCKEY, CHARLES S. (1921).....Drexel Bldg., Philadelphia, Pa.  
 \*RODEN, ERNEST A. (1916).....909-15 Fourth Natl. Bk. Bldg., Cincinnati, Ohio  
 \*ROGERS, JOEL ACKER (1926).....614 Millsaps Bldg., Jackson, Miss.  
 \*ROGERS, ROBERT B. (1921).....15 Ashburton Place, Boston, Mass.  
 \*ROGERS, T. W. (1925).....405 Vandam Bldg., Philadelphia, Pa.  
 \*ROHRBACH, JOHN F. D. (1916).....233 Broadway, New York  
 \*ROLLS-WARRINGTON, C. W. (1920).....56 Pine St., New York  
 \*ROMINE, EDWARD CHAPMAN (1925).....105 W. 40th St., New York  
 \*ROOT, MORRIS J. (1921).....610 Lafayette Bldg., Philadelphia, Pa.  
 \*RORRISON, JAMES W. (1927).....1112-13 Magnolia Bldg., Dallas, Texas  
 \*ROSE, JAMES (1925).....139 E. Hazeltine Ave., Kenmore, New York  
 \*ROSE, RUSSEL I. (1925).....110 William St., New York  
 \*ROSENTHALER, M. P. (1924).....402 Buhl Bldg., Detroit, Mich.  
 \*ROSS, ADAM A. (1916).....1301 Morris Building, Philadelphia, Pa.  
 \*ROSS, HAMILTON M. (1916).....743 Main Ave., Passaic, New Jersey  
 \*ROSS, T. EDWARD (1916).....1301 Morris Building, Philadelphia, Pa.  
 \*ROSS, WILLIAM F. G. (1921).....105 So. La Salle St., Chicago, Ill.  
 \*ROSS, WILLIAM M. (1923)  
     Hotel Biltmore, 43rd St. & Madison Ave., New York  
 \*ROSSETTER, GEORGE W. (1916).....111 W. Monroe St., Chicago, Ill.  
 \*ROSSON, GEORGE T. (1926).....317 First Natl. Bank Bldg., Mobile, Ala.  
 \*ROTHMAN, EMANUEL (1927).....618 Lincoln Bldg., Los Angeles, Calif.  
 \*ROTHWELL, PERCY (1922).....750 Main St., Hartford, Conn.  
 \*ROTZEL, CLARE L. (1916).....4236 Lyndale Ave., So., Minneapolis, Minn.  
 \*ROUNTREE, GEORGE V. (1921).....208 So. La Salle St., Chicago, Ill.

## *Alphabetical List of Members*

- \*ROVIRA, EDWIN JOSEPH (1922) ..... 1210 Union Indemnity Bldg., New Orleans, La.
- \*ROWE, C. V. (1916) ..... 703 Market St., San Francisco, Calif.
- \*ROWLAND, ALFRED JOSEPH (1922) ..... Masonic Temple, Miles City, Mont.
- \*ROWLAND, WILLIAM CHARLES (1916) ..... 1600-9 Buhl Bldg., Detroit, Mich.
- \*ROWORTH, DORA G. (1916) ..... 1728 Federal Trust Bldg., Newark, New Jersey
- \*RUCKER, ROBERT HAMILTON (1916) ..... 27 William St., New York
- \*RUCKSTELL, JOHN R. (1916) ..... 703 Market St., San Francisco, Calif.
- \*RUGGABER, MARTIN C. (1920) ..... 1112-3 Magnolia Bldg., Dallas, Texas
- \*RUPLE, H. (1916) ..... Bronson, Mich.
- \*RUSH, WILFRED D. (1925) ..... 401 Century Bldg., Pittsburgh, Pa.
- \*RUSK, STEPHEN G. (1916) ..... 810 Guardian Bldg., Cleveland, Ohio
- \*RYANS, WILLIAM J. (1916) ..... 715 Columbia Bldg., Louisville, Ky.
- 
- \*SALVESEN, EDGAR C. (1916) ..... 345 Madison Ave., New York
- \*SAMPSON, H. D. (1916) ..... 217 23rd St., Milwaukee, Wis.
- \*SAMUELSON, FRANK (1916) ..... 27 No. Midland Ave., Arlington, New Jersey
- \*SANDERS, A. B. (1923) ..... 421 First Natl. Bank Bldg., Wichita, Kansas
- \*SANDERS, A. H. (1919) ..... 225 Fifth Ave., New York
- \*SANDOZ, C. C. (1916) ..... 815-7 Audubon Bldg., New Orleans, La.
- \*SANGER, GABRIEL (1916) ..... 10 High St., Boston, Mass.
- \*SARGENT, SIDNEY E. (1916) ..... 201 W. 79th St., New York
- \*SATCHELL, GEO. E. H. (1916) ..... 369 Pine St., San Francisco, Calif.
- \*SAWYER, HOLLIS H. (1916) ..... 79 Milk St., Boston, Mass.
- \*SAWYER, WILLIAM T. (1916) ..... Fort Orange Paper Co., Castleton, New York
- \*SAXER, AUGUST J. (1916) ..... 802 La Salle Bldg., St. Louis, Mo.
- \*SCHAEBERLE, FREDERICK M. (1922) ..... 30 Church St., New York
- \*SCHAFER, ESLER D. (1916) ..... 709 Land Title Bldg., Philadelphia, Pa.
- \*SCHEINMAN, JESSE D. (1923) ..... 310 So. Michigan Blvd., Chicago, Ill.
- \*SCHELTES, S. ADRIAN (1916) ..... 833 Jackson Blvd., Chicago, Ill.
- \*SCHICK, WILLIAM A. JR., (1918) ..... 110 State St., Boston, Mass.
- \*SCHLEETER, OSCAR WILLIAM (1924) ..... 37 Broad St., Charleston, S. C.
- \*SCHMAL, GEORGE P. (1925) ..... 1022 Security Bldg., Minneapolis, Minn.
- \*SCHNACKENBERG, J. H. (1916) ..... 299 Madison Ave., New York
- \*SCHNEIDER, RAYMOND T. (1924) ..... 606 Plymouth Bldg., Minneapolis, Minn.
- \*SCHNEIDER, THEODORE I. (1917) ..... 1440 Broadway, New York
- \*SCHNEPPE, CHAS. H. (1916) ..... Citizens National Bank Bldg., Baltimore, Md.
- \*SCHOLEFIELD, JOSHUA B. (1922) ..... 618 Chapman Bldg., Los Angeles, Calif.
- \*SCHOOLAR, CHARLES H. (1924) ..... 510-12 Santa Fe Bldg., Dallas, Texas
- \*SCHROEDER, EDWARD H. (1916) ..... 38th & Wallace Ave., No. Milwaukee, Wis.
- \*SCHUMACHER, ADOLPH F. (1924) ..... First National Bank Bldg., Paterson, New Jersey
- \*SCHWAGMEYER, EMIL HENRY (1926) ..... 1630 So. 13th St., Maywood, Ill.
- \*SCOBIE, JOHN C. (1916) ..... 56 Pine St., New York
- \*SCOTT, GEORGE G. (1921) ..... P. O. Box No. 596, Charlotte, N. C.
- \*SCOTT, WILLIAM H. (1916) ..... 61 Laura St., Providence, R. I.
- \*SCOVILL, HIRAM T. (1916) ..... 217 Commerce Bldg., Urbana, Ill.
- \*SCOVILLE, CLIFFORD E. (1916) ..... 187 Joralemon St., Brooklyn, New York
- \*SCUDDER, LAWRENCE W. (1916) ..... 110 So. Dearborn St., Chicago, Ill.
- \*SEARLE, H. F. (1916) ..... 25 Broad St., New York
- \*SEATREE, W. ERNEST (1916) ..... 47, Ave. de l'Opera, Paris, France
- \*SEAY, ADRIAN V. (1923) ..... 216 Scanlan Bldg., Houston, Texas
- \*SEGUR, WILLIAM H. (1922) ..... Gas Company Bldg., Providence, R. I.
- \*SEIDMAN, HENRY L. (1924) ..... 250 W. 57th St., New York
- \*SELLS, JOHN F. C. (1927) ..... 231 So. La Salle St., Chicago, Ill.
- \*SETCHELL, MORTON E. (1916) ..... 294 Washington St., Boston, Mass.
- \*SEWARD, HERBERT F. (1916) ..... 151 Court St., New Haven, Conn.
- \*SEXTON, NEIL (1925) ..... 962 Stuart Bldg., Seattle, Wash.
- \*SHANNON, THOMAS J. (1922) ..... 917-8 Pioneer Bldg., St. Paul, Minn.

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- \*SHARP, WINFIELD QUIN (1923).....512-4 Century Bldg., Jackson, Miss.  
 SHARPLES, JOSEPH (1923).....120 Broadway, New York  
 SHAW, JOHN (1919).....120 Broadway, New York  
 \*SHENTON, WM. ARTHUR (1919).....30 Church St., New York  
 SHEPARD, PAUL (1922).....37 W. 39th St., New York  
 \*SHEPPARD, CHARLES C. (1916).....307-8-9 Oliver Bldg., Pittsburgh, Pa.  
 \*SHERMAN, WILLIAM B. (1916).....69 Mathewson St., Providence, R. I.  
 \*SHERRATT, WILLIAM (1921).....625 Land Title Bldg., Philadelphia, Pa.  
 \*SHIELD, WILLIAM JOHN (1924).....1 Federal St., Boston, Mass.  
 \*SHIELDS, EDWIN R. (1921).....133 W. Washington St., Chicago, Ill.  
 \*SHMERLER, MAXWELL (1920).....522 Fifth Ave., New York  
 \*SHOOK, S. EARL (1925).....945 Main St., Bridgeport, Conn.  
 \*SHORROCK, E. G. (1916).....625 Central Bldg., Seattle, Wash.  
 \*SHULTUS, WALTER H. (1916).....400 Michigan St., N. E., Grand Rapids, Mich.  
 \*SIGAFOOS, MICHAEL H. (1916).....1015 Chestnut St., Philadelphia, Pa.  
 \*SIMLICK, W. NELSON (1927)  
     806-7 Mercantile Library Bldg., Cincinnati, Ohio  
 \*SIMMERS, JOHN A. (1917).....536 A. G. Bartlett Bldg., Los Angeles, Calif.  
 \*SINCLAIR, ARTHUR B. (1916).....415 Lexington Ave., New York  
 \*SINCLAIR, PRIOR (1924).....110 William St., New York  
 \*SISTERSON, DOUGLAS G. (1921).....2206 First Natl. Bk. Bldg., Pittsburgh, Pa.  
 \*SIVERTSON, FLORENCE L. (1919).....134 No. La Salle St., Chicago, Ill.  
 SKELTON, GEORGE (1922).....Spring View, Whitley, Warrington, England  
 \*SKINNER, JOSEPH J. (1916).....857 E. 23rd St., Brooklyn, New York  
 \*SLAGLE, H. G. (1926).....723 Natl. City Bank Bldg., Cleveland, Ohio  
 \*SMALL, FRANCIS (1916).....2210 Packard Bldg., Philadelphia, Pa.  
 \*SMART, ALLEN R. (1916).....111 W. Monroe St., Chicago, Ill.  
 \*SMITH, ARCHIE M. (1916).....830 Hibernia Bldg., New Orleans, La.  
 \*SMITH, ARTHUR W. (1916).....25 Broad St., New York  
 \*SMITH, CHARLES B. (1916).....72 Trinity Place, New York  
 \*SMITH, CHARLES CHRISTIAN (1923).....1301 Morris Bldg., Philadelphia, Pa.  
 \*SMITH, CLIFFORD I. (1916).....311 Minihan Bldg., Green Bay, Wis.  
 \*SMITH, DAVID (1916).....824 Ford Bldg., Detroit, Mich.  
 \*SMITH, F. HOPKINSON (1920)  
     937 First National Bank Bldg., Birmingham, Ala.  
 \*SMITH, FREDERIC A. (1916).....219 Dwight Bldg., Kansas City, Mo.  
 \*SMITH, GEORGE A. (1916).....390 Main St., Worcester, Mass.  
 \*SMITH, HARRY MASON (1916).....17 E. 42nd St., New York  
 \*SMITH, HERBERT ELLES (1916).....1121 White Bldg., Seattle, Wash.  
 \*SMITH, JAMES A. (1927).....12 Arizona Fire Bldg., Phoenix, Ariz.  
 \*SMITH, L. B. (1916).....1306-8 Santa Fe Bldg., Dallas, Texas  
 \*SMITH, RALPH W. (1925).....31 Exchange St., Rochester, New York  
 SMITH, S. EDWARD (1920).....1025 Park Bldg., Pittsburgh, Pa.  
 \*SMITH, WALTER I. (1916).....208 Jefferson Bldg., Greensboro, N. C.  
 \*SMITH, W. M. (1920).....829 Transportation Bldg., Washington, D. C.  
 \*SMITH, WILLIAM ALEXANDER (1916).....1460 Madison Ave., Memphis, Tenn.  
 \*SNELHAM, JOHN S. (1922).....49 Wall St., New York  
 \*SNIDER, H. M. (1922).....1105 Slattery Bldg., Shreveport, La.  
 \*SNYDER, C. S. (1916).....904 American Exchange Bank Bldg., Dallas, Texas  
 \*SNYDER, IRWIN C. (1921).....1503 Farmers Bank Bldg., Pittsburgh, Pa.  
 \*SONDERLING, SAMUEL J. (1916).....16 William St., New York  
 \*SOUTHER, CHESTER ARTHUR (1919)  
     117 General Motors Bldg., Detroit, Mich.  
 SPALDING, RICHARD W. (1917).....16 Garrison Road, Brookline, Mass.  
 \*SPAMER, HENRY E. (1923).....700 Equitable Bldg., Baltimore, Md.  
 \*SPARK, DALE M. (1916).....60 State St., Boston, Mass.  
 SPARROW, ROBERT G. (1920).....17 John St., New York  
 \*SPEAKMAN, F. M. (1916).....503 The Bourse, Philadelphia, Pa.  
 \*SPEARS, HARRY E. (1924).....Citizens National Bank Bldg., Baltimore, Md.

## *Alphabetical List of Members*

- \*SPENCE, A. PYOTT (1916).....120 Broadway, New York  
 \*SPENCER, E. H. (1916).....520 Bradbury Bldg., Los Angeles, Calif.  
 SPETH, C. F. (1924).....79 Wall St., New York  
 \*SPRATLIN, ARTHUR T. (1916).....43 Onota St., Pittsfield, Mass.  
 \*SPRINGER, DURAND W. (1916)....736 Woodward Bldg., Washington, D. C.  
 \*SPURRIER, STANLEY (1924).....1100 Bitting Bldg., Wichita, Kansas  
 \*SQUIRES, FREDERIC W. (1916).....25 Broad St., New York  
 \*STAGG, J. HARDWICK (1917).....141 Broadway, New York  
 STAINTON, ERNEST (1923).....45 Nassau St., New York  
 \*STANLEY, CHARLES R. (1917).....Box 506, Hudson, Ohio  
 \*STANLEY, HUBERT ASKEW (1923)  
     1020 A. G. Bartlett Bldg., Los Angeles, Calif.  
 \*STARK, DANA F. (1916).....Realty Bldg., Elmira, New York  
 \*STARKLOFF, CARL V. (1916)  
     % The Drovers & Mechanics Natl. Bank, Baltimore, Md.  
 \*STAUB, E. ELMER (1916).....748 Buhl Bldg., Detroit, Mich.  
 \*STAUB, WALTER A. (1916).....110 William St., New York  
 \*STEELE, FRANCIS R. CARNEGIE (1916).....1 Federal St., Boston, Mass.  
 \*STEELE, J. GORDON (1921).....425 E. Water St., Milwaukee, Wis.  
 \*STEELE, S. CHAS. (1917).....Professional Bldg., Fairmont, W. Va.  
 \*STEGMAN, EDWARD J. (1920).....814-16 Equitable Bldg., Baltimore, Md.  
 \*STEINBERG, WILLIAM (1922).....475 Fifth Ave., New York  
 \*STEMPF, VICTOR H. (1922).....80 Maiden Lane, New York  
 \*STENN, HARRY M. (1921).....40 No. Dearborn St., Chicago, Ill.  
 \*STERLING, THEODORE H. (1923).....25 Broadway, New York  
 \*STERN, ALFRED J. (1916).....551 Fifth Ave., New York  
 \*STERRETT, JOSEPH E. (1916).....56 Pine St., New York  
 \*STETSON, CHARLES A. (1916).....84 State St., Boston, Mass.  
 \*STEVEN, J. ANGUS (1916).....7 So. Dearborn St., Chicago, Ill.  
 \*STEVENS, ELMER O. (1916).....141 Broadway, New York  
 \*STEWART, ANDREW (1919).....40 Exchange Place, New York  
 \*STEWART, ANDREW (1916).....50 State St., Boston, Mass.  
 \*STEWART, EDMUND R. (1926)  
     1703 Citizens Natl. Bank Bldg., Baltimore, Md.  
 \*STEWART, FREDERIC (1916).....31 State St., Boston, Mass.  
 \*STINGER, JOHN D. (1916)....1650 Real Estate Trust Bldg., Philadelphia, Pa.  
 \*STOCKWELL, HERBERT G. (1916)....1205 Land Title Bldg., Philadelphia, Pa.  
 \*STOFFER, MAURICE W. (1924).....483 Endicott Bldg., St. Paul, Minn.  
 \*STOLP, JOHN A. (1920).....307 No. Michigan Ave., Chicago, Ill.  
 \*STONE, JEFF K. (1916).....1201 Ambassador Bldg., St. Louis, Mo.  
 \*STOVER, ARTHUR W. (1923)....201 So. Warren St., Syracuse, New York  
 \*STRADLEY, EDWARD M. (1916)  
     519-22 Detroit Savings Bank Bldg., Detroit, Mich.  
 \*STRANDBERG, A. D. (1920).....25 McClellan Ave., Amsterdam, New York  
 \*STRATFORD, FRANK P. (1921).....Rutherfordton, N. C.  
 \*STRICKLER, HOWARD K. (1916).....Narberth, Pa.  
 \*STRONG, ADDISON G. (1916)....425 Standard Oil Bldg., San Francisco, Calif.  
 \*STRONG, GEORGE JOSEPH (1916). Avenida del de Penalner, 5, Madrid, Spain  
 \*STRUSS, WILLIAM J. (1916).....130 William St., New York  
 \*STUMPFEL, WILLIAM H. (1917).....120 Broadway, New York  
 \*STURZ, CHARLES F. (1922).....121 Park Ave., New York  
 \*SUFFERN, PHILIP S. (1916).....40 Rector St., New York  
 \*SUGARMAN, MAX (1923).....110 E. 42nd St., New York  
 SULLIVAN, W. E. (1917).....406 Chestnut St., Springfield, Mass.  
 \*SULLY, JAMES O. (1916).....260 California St., San Francisco, Calif.  
 \*SUNLEY, WILLIAM T. (1916).....3411 So. Michigan Ave., Chicago, Ill.  
 \*SUTER, FRED A. (1916).....Box 359, Ingersoll, Ontario, Canada  
 \*SUTHERLAND, LELAND G. (1925)  
     1020 A. G. Bartlett Bldg., Los Angeles, Calif.

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- \*SUTHERLAND, SYDNEY L. G. (1923).....30 Federal St., Boston, Mass.
- \*SUTHERLAND, WILLIAM (1916).....105 So. La Salle St., Chicago, Ill.
- \*SUTTER, ALPHONSE (1916)  
1209 Financial Center Bldg., San Francisco, Calif.
- \*SUTTON, WILLIAM STANBOROUGH (1916)  
1910 Union Bank Bldg., Pittsburgh, Pa.
- \*SVENSON, OTTO I. (1927).....101 Milk St., Boston, Mass.
- \*SWARTZ, FRED F. (1924).....548 Bourse Bldg., Philadelphia, Pa.
- \*SWEARINGEN, ALBERT L. (1922).....3334 Prospect Ave., Cleveland, Ohio
- \*SWEARINGEN, CHARLES L. (1916).....3334 Prospect Ave., Cleveland, Ohio
- \*SWEARINGEN, HOWARD A. (1916).....3334 Prospect Ave., Cleveland, Ohio
- \*SWEENEY, HENRY WHITCOMB (1923).....56 Pine St., New York
- \*SWEET, HOMER NEWTON (1916).....80 Federal St., Boston, Mass.
- \*TALIAFERRO, ALBERT P. (1916).....25 Nassau St., New York
- \*TALLENT, JAMES E. (1922).....475 Fifth Ave., New York
- \*TAPP, THOMAS JESSE (1922).....718 First Natl. Bank Bldg., Houston, Texas
- \*TAYLOR, HERBERT D. (1916).....40 Exchange Place, New York
- \*TAYLOR, OTTO F. (1920).....50 Broadway, New York
- \*TAYLOR, PERCY MILES (1921)  
1 Hendrickson Ave., Rockville Centre, Long Island, New York
- \*TAYLOR, W. G. (1916).....P. O. Box 489, New Orleans, La.
- \*TAYLOR, W. J. (1916).....3334 Prospect Ave., Cleveland, Ohio
- \*TAYLOR, W. S. (1917).....717 Bank of Commerce Bldg., Norfolk, Va.
- \*TEELE, ARTHUR W. (1916).....120 Broadway, New York
- \*TEMPLE, HERBERT M. (1916).....360 Robert St., St. Paul, Minn.
- \*THOMAS, H. IVOR (1916).....220 Bartlett Bldg., Los Angeles, Calif.
- \*THOMAS, ROSCOE L. (1916).....424 Hennessy Bldg., Butte, Mont.
- \*THOMPSON, A. FENTON (1916).....1006 Empire Bldg., Atlanta, Ga.
- \*THOMPSON, CHARLES (1917).....120 Broadway, New York
- \*THOMPSON, M. W. (1916).....36 W. 44th St., New York
- \*THOMPSON, WM. W. (1916).....7 So. Dearborn St., Chicago, Ill.
- \*THORNTON, FRANK W. (1916).....56 Pine St., New York
- \*THORNTON, FREDERICK L. (1922).....533 Kennedy Bldg., Tulsa, Okla.
- \*THROSSELL, F. W. (1916).....1010 Ulmer Bldg., Cleveland, Ohio
- \*THURSTON, T. A. (1916).....215-9 Two Republics Life Bldg., El Paso, Texas
- \*TILTON, FREDERIC A. (1916)  
1630 First National Bank Bldg., Detroit, Mich.
- \*TIMMONS, BUFORD A. (1925).....200 Commercial Bldg., Knoxville, Tenn.
- \*TINSLEY, ALEXANDER L. (1916).....1330 Munsey Bldg., Baltimore, Md.
- \*TINSLEY, RICHARD PARRAN (1916).....26 Broadway, New York
- \*TOD, STUART (1917).....1 Federal St., Boston, Mass.
- \*TOLLETH, W. R. (1916).....1000 Natl. Bank of Commerce Bldg., Norfolk, Va.
- \*TOMPKINS, CHARLES D. (1916).....Harris Emery Co., Des Moines, Iowa
- \*TOPPER, WILLIAM (1916).....29 Broadway, New York
- \*TORBET, ALBERT W. (1922).....208 So. La Salle St., Chicago, Ill.
- \*TOTH, LOUIS (1925).....8 Ferdinand Place, New Rochelle, New York
- \*TOURIN, FRED (1923).....522 Fifth Ave., New York
- \*TOWNSEND, DAVID F. (1917).....29 Threadneedle St., London, England
- \*TOWNSEND, F. C. (1916).....280 Broadway, New York
- \*TRADER, A. M. (1916).....276 Fifth Ave., New York
- \*TREADWELL, GEORGE A. (1916)  
919 Union Indemnity Bldg., New Orleans, La.
- \*TRIMARCO, RALPH (1926).....4540 Armitage Ave., Chicago, Ill.
- \*TRINGHAM, WILLIAM (1916).....8047 Hamilton Ave., Detroit, Mich.
- \*TROBRIDGE, CHARLES R. (1917).....82 Beaver St., New York
- \*TROSTLER, COLE (1925).....292 Madison Ave., New York
- \*TROUB, LEONARD M. (1920).....750 Main St., Hartford, Conn.
- \*TRUE, JOSEPH M. (1920).....641 Liberty Ave., Pittsburgh, Pa.

## *Alphabetical List of Members*

- \*TULLOCH, WILLIAM M. (1920).....280 Broadway, New York
- \*TURTLE, GEORGE R. (1921).....850 Otis Bldg., Chicago, Ill.
- \*TUTTLE, CHARLES C. (1916).....84 State St., Boston, Mass.
- \*TUTTLE, CHARLES H. (1916).....84 State St., Boston, Mass.
- \*ULLRICH, WILLIAM A. (1922).....714 Mutual Home Bldg., Dayton, Ohio
- \*UNION, CHESTER R. (1917).....15 Westminster St., Providence, R. I.
- \*UPLEGER, ARTHUR C. (1923) ..509-11 First State Bank Bldg., Waco, Texas
- USINGER, CHARLES F. (1927) ...1219 Matson Bldg., San Francisco, Calif.
- \*UTLEY, FREDERIC D. (1925).....H. F. Bar Ranch, Buffalo, Wyo.
- \*UTTER, ARTHUR J. (1923).....175 Jackson Blvd., Chicago, Ill.
- \*VAIL, ROY GASTON (1927).....56 Pine St., New York
- \*VAN DORN, JOSEPH H. (1920).....504 Land Title Bldg., Philadelphia, Pa.
- \*VAN EPS, GEORGE T. (1919).....111 W. Monroe St., Chicago, Ill.
- \*VAN HEKLE, WILLIAM H. (1916)....1301 Morris Bldg., Philadelphia, Pa.
- \*VANKIRK, WILLIAM H. (1925) ..815 Muhlenberg Bldg., Philadelphia, Pa.
- \*VANNAIS, LEON E. (1921).....30 Asylum St., Hartford, Conn.
- \*VAN OSS, A. (1916).....1 Westerlaan, Rotterdam, Holland
- \*VARAY, HENRY (1916).....57 William St., New York
- \*VAUGHAN, ARTHUR S. (1916).....30 Broad St., New York
- \*VERKOUTEREN, JOHN H. (1927).....Emerson Hotel, Baltimore, Md.
- \*VERNON, WILLIAM LAWTHOR (1926).....Cairo, Ill.
- \*VIEH, WALTER F. (1922).....India Tire & Rubber Co., Akron, Ohio
- \*VINCENT, W. W. (1917).....10 So. La Salle St., Chicago, Ill.
- \*VONROSEN, URBAN F. (1922).....858 Hanna Bldg., Cleveland, Ohio
- \*WACHTELL, THEODORE (1916).....114 East 32nd St., New York
- \*WAGNER, A. F. (1920).....216 Security Bldg., Minneapolis, Minn.
- \*WAGNER, EDWIN H. (1922).....1136 Arcade Bldg., St. Louis, Mo.
- \*WAGNER, ISAAC (1922).....166 W. Jackson Blvd., Chicago, Ill.
- \*WALDO, EARL A. (1925).....610 Plymouth Bldg., Minneapolis, Minn.
- \*WALKER, EDMUND (1920).....393 Seventh Ave., New York
- \*WALKER, ROBERT J. (1916).....Dickson Bldg., Norfolk, Va.
- \*WALL, HUGH E. (1921).....1169-80 Reibold Bldg., Dayton, Ohio
- \*WALLIN, O. V. (1923).....Lafayette Bldg., Philadelphia, Pa.
- \*WALSH, PATRICK J. (1927).....104 No. Court St., Tucson, Ariz.
- \*WALTERS, GEORGE (1925).....1500 Chestnut St., Philadelphia, Pa.
- \*WANDMACHER, F. CORNELIUS (1922).....120 Broadway, New York
- WARD, ALFRED P. (1919).....Gas Company Bldg., Providence, R. I.
- \*WARE, BRUCE RICHARDSON (1917).....6 Beacon St., Boston, Mass.
- \*WATKINS, HARRY W. (1920)....810 Benedum Trees Bldg., Pittsburgh, Pa.
- \*WATSON, ALBERT J. (1916).....485 California St., San Francisco, Calif.
- WATSON, DAVID McEWAN (1925).....937 Dime Bank Bldg., Detroit, Mich.
- \*WATSON, THOMAS H. (1923).....113 W. 18th St., New York
- \*WATSON, WILLIAM A. (1916) ..187 Marlborough Road, Brooklyn, New York
- \*WATT, ALEXANDER H. (1916).....1435 Olney Ave., Philadelphia, Pa.
- \*WATT, JOHN (1920).....Benedum Trees Bldg., Pittsburgh, Pa.
- \*WEAVER, F. M. (1916).....924 McGee St., Kansas City, Mo.
- \*WEBER, GEORGE H. (1923).....25 Broadway, New York
- WEBERG, CHESTER L. (1920).....21 Marvin Ave., Akron, Ohio
- \*WEBSTER, GEO. R. (1916).....56 Pine St., New York
- \*WEBSTER, HENRY M. (1916).....2 W. 45th St., New York
- \*WEBSTER, NORMAN E. (1916).....50 Broadway, New York
- \*WEBSTER, SAMUEL S., JR. (1923) ...215 Market St., San Francisco, Calif.
- \*WEBSTER, WILLIAM DOUGLAS (1916) ...343 So. Dearborn St., Chicago, Ill.
- \*WEIL, SAMUEL S. (1916) ..912-4 Railway Exchange Bldg., Milwaukee, Wis.
- \*WEILER, EMIL T. (1922).....350 Madison Ave., New York
- \*WEINBERGER, DAVID E. (1924).....1328 Broadway, New York

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- \*WEIS, CAMILLE (1925).....1748 Canal Bank Bldg., New Orleans, La.
- \*WEISS, H. W. (1916).....910-915 Fourth Natl. Bank Bldg., Cincinnati, Ohio
- \*WEISS, JAMES WILLIAM (1925)  
916 Real Estate Trust Bldg., Philadelphia, Pa.
- \*WEISS, JULIUS V. (1917).....10 So. La Salle St., Chicago, Ill.
- \*WEISS, WILLIAM F. (1916).....7 Dey St., New York
- \*WEISSINGER, CHARLES (1916).....1526 Race Street, Philadelphia, Pa.
- \*WELCH, JAMES F. (1916).....129 Market St., Paterson, New Jersey
- \*WELLINGTON, CHARLES OLIVER (1916).....110 State St., Boston, Mass.
- \*WELSCH, HENRY WILLIAM (1925).....111 W. Monroe St., Chicago, Ill.
- \*WENDELL, FRED H. (1916)  
825 Metropolitan Life Bldg., Minneapolis, Minn.
- \*WENZELBURGER, A. (1916).....315 Montgomery St., San Francisco, Calif.
- \*WERMUTH, CHARLES E. (1916).....722 Canal Bank Bldg, New Orleans, La.
- \*WEST, HAROLD (1920).....1517 First Wis. Natl. Bank Bldg., Milwaukee, Wis.
- \*WEST, W. H. (1916).....40 Rector St., New York
- \*WESTERMANN, H. T. (1916).....60 Broadway, New York
- \*WHAN, A. H. (1920).....50 Broadway, New York
- \*WHARTON, J. RUSSELL (1927).....825 J. M. S. Bldg., South Bend, Ind.
- \*WHEELER, E. O. (1916).....Cornelia, Ga.
- \*WHEELER, F. RALPH (1922).....1201 Widener Bldg., Philadelphia, Pa.
- \*WHITCOMB, WALTER D. (1916).....706 Porter Bldg., Portland, Oregon
- \*WHITE, CHARLES P. (1927).....304 Pacific Bldg., Manila, P. I.
- WHITE, FRANK (1920).....25 W. 43rd St., New York
- \*WHITE, FRANK C. (1917).....809 Rosewood Ave., Winnetka, Ill.
- \*WHITE, JAMES FREDERICK (1916)  
457 Franklin Ave., Mineola, Long Island, New York
- \*WHITE, LEE HEYER (1917).....31 Nassau St., New York
- \*WHITE, RODNEY D. (1916).....962 Stuart Bldg., Seattle, Wash.
- \*WHITE, WILLIAM Z. (1926).....220 Plant Bldg., New London, Conn.
- \*WHITFIELD, WILLIAM (1916).....Pacific Bldg., Portland, Oregon
- WHITMORE, JOHN (1917).....120 Broadway, New York
- \*WHITTLESEY, WILLIS S. (1916).....101 Park Ave., New York
- \*WHITWORTH, C. R. (1916).....10 So. La Salle St., Chicago, Ill.
- \*WIEGAND, PETER COOPER (1916)  
121 Harrison Ave., Montclair, New Jersey
- \*WIGGINS, HORACE S. (1916).....514 Bankers Life Bldg., Lincoln, Neb.
- \*WILCOX, EDWARD B. (1927).....1501 Harris Trust Bldg., Chicago, Ill.
- \*WILDBRETT, ERNEST R. (1927).....30 Church St., New York
- \*WILDE, GEORGE WILLIAM (1924)  
1020 A. G. Bartlett Bldg., Los Angeles, Calif.
- \*WILDMAN, JOHN R. (1916).....30 Broad St., New York
- WILKES, PAUL H. (1922).....701 Alworth Bldg., Duluth, Minn.
- \*WILKINSON, GEORGE (1916).....722 Perry Bldg., Philadelphia, Pa.
- \*WILL, J. A. (1916).....37 Wall St., New York
- \*WILLIAMS, C. B. (1916).....810 Guardian Bldg., Cleveland, Ohio
- \*WILLIAMS, CYRUS (1916).....31 Union Square, New York
- \*WILLIAMS, E. S. (1916).....506 Olive St., St. Louis, Mo.
- \*WILLIAMS, FRANCIS M. (1916).....400 Law Exchange Bldg., Jacksonville, Fla.
- \*WILLIAMS, HARRY A. (1920).....1101-2 Keenan Bldg., Pittsburgh, Pa.
- \*WILLIAMS, HERBERT D. (1916).....120 Broadway, New York
- \*WILLIAMS, J. S. (1921).....40 Exchange Place, New York
- \*WILLIAMS, PAUL D. (1927).....1305 Commerce Bldg., Kansas City, Mo.
- \*WILLIAMS, WALTER E. (1923).....55 Liberty St., New York
- \*WILLIG, LAWRENCE H. (1924)  
806-7 Mercantile Library Bldg., Cincinnati, Ohio
- \*WILLING, JAMES (1917).....1 Federal St., Boston, Mass.
- \*WILLITS, WARD M. (1925).....245 Union Blvd., St. Louis, Mo.
- \*WILMOT, H. W. (1916).....141 Broadway, New York

## *Alphabetical List of Members*

- \*WILMOTT, ARTHUR (1916) .....1138 East 37th St., Brooklyn, New York
- \*WILSON, CHARLES C. (1916) .....404 Fairview Ave., Bridgeport, Conn.
- \*WILSON, J. E. (1921) .....1311 First Natl. Bank Bldg., Pittsburgh, Pa.
- \*WILSON, JOHN ELWOOD (1923) .....20½ Government St., Asheville, N. C.
- \*WILSON, LOUIS W. (1921) .....1111-25 Commerce Bldg., Rochester, New York
- \*WILSON, RICHARD (1916) .....105 So. La Salle St., Chicago, Ill.
- \*WILSON, WILLIAM JEFFERS (1916) .....Land Title Bldg., Philadelphia, Pa.
- \*WINANS, DEKAY (1916) .....Warwick, New York
- \*WINTER, THOMAS H. (1916) .....2785 Park St., Jacksonville, Fla.
- \*WINTERMUTE, LEWIS (1917) .....1519-20 Guardian Bldg., Cleveland, Ohio
- \*WITTMAN, C. WILLIAM JR. (1926)  
1403 Niels Esperson Bldg., Houston, Texas
- \*WOHNSIEDLER, JOHN (1916) .....233 Broadway, New York
- \*WOLF, GEORGE D. (1920) .....932-7 So. Dearborn St., Chicago, Ill.
- \*WOLF, HARRY H. (1921) .....7 So. Dearborn St., Chicago, Ill.
- \*WOLF, MARTIN G. (1923) ... % Oakbrook Hosiery Mills, Inc., Reading, Pa.
- \*WOLFE, JOHN N. (1916) .....Keenan Bldg., Pittsburgh, Pa.
- \*WOLFE, LEE J. (1924) .....165 Broadway, New York
- \*WOLFE, MORLEY S. (1920) .....522 Fifth Ave., New York
- \*WOLFE, S. H. (1924) .....165 Broadway, New York
- \*WOLFF, ARTHUR (1916) .....1018-9 Lincoln Bldg., Los Angeles, Calif.
- \*WOLFF, MARK (1925) .....70 W. 40th St., New York
- \*WOOD, ERNEST N. (1916) .....60 Broadway, New York
- \*WOOD, FRANCIS LEIGH (1916) .....231 So. La Salle St., Chicago, Ill.
- \*WOOD, J. FREDERICK E. (1916) .....110 William St., New York
- \*WOOD, RAY G. (1927) .....317 McIntyre Bldg., Salt Lake City, Utah
- \*WOOD, WILLIAM ADDISON (1921) .....905 Standard Life Bldg., Pittsburgh, Pa.
- \*WOODEN, ERNEST E. (1916) .....1829-30 Munsey Bldg., Baltimore, Md.
- \*WOODFIN, H. JOHN (1923) .....8417 115th St., Richmond Hill, New York
- \*WOODRUFF, FRANK H. (1916) .....302 Broadway, New York
- \*WOODS, ARTHUR C. (1921)  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- \*WOODS, J. B. COLLINGS (1921) .....299 Madison Ave., New York
- \*WOOSTER, MELVILLE (1917) .....40 Exchange Place, New York
- \*WORFOLK, FREDERIC (1916) .....285 Madison Ave., New York
- \*WORKMAN, W. HORACE (1916) .....6 Beacon St., Boston, Mass.
- \*WORTHINGTON, EMORY C. (1916) .....Box No. 313, Cedar Rapids, Iowa
- \*WORTHINGTON, HAROLD (1916) .....Union Trust Bldg., Cleveland, Ohio
- \*WREGE, ARTHUR J. (1916) ... 1510 Fletcher Trust Bldg., Indianapolis, Ind.
- \*WREN, J. H. (1916) .....812-6 Bankers Trust Bldg., Norfolk, Va.
- \*WRIGHT, ARTHUR (1916) .....709 Sixth Ave., New York
- \*WRIGHT, CARL W. (1919) .....518 Morse Ave., Ridgefield, New Jersey
- \*WRIGHT, CHARLES H. (1916) .....294 Washington St., Boston, Mass.
- \*WRIGHT, FRANCIS A. (1916) .....619 City Bank Bldg., Kansas City, Mo.
- \*WRIGHT, H. WINFIELD (1916) .....420-2 Drexel Bldg., Philadelphia, Pa.
- \*WRIGHT, JAMES (1916) .....165 Broadway, New York
- \*WRIGHT, PETER T. (1916) .....1112 Broome St., Wilmington, Del.
- \*WRIGHT, WALTER COLEMAN (1916)  
717 H. W. Hellman Bldg., Los Angeles, Calif.
- \*WRIGHT, WILLIAM ROLLAND (1920)  
719 Hollingsworth Bldg., Los Angeles, Calif.
- \*WRYE, WALTER C. (1916) .....60 State St., Boston, Mass.
- \*WUNNER, EMIL G. (1920) .....260 California St., San Francisco, Calif.
- \*WYLER, RICHARD S. (1922) .....1308 R. A. Long Bldg., Kansas City, Mo.
- \*WYMAN, JOSEPH G. (1916) .....72 Wall St., New York
- \*WYTHES, HAROLD A. (1916) .....50 Church St., New York
- \*YEOMAN, STEPHEN SMITH (1920)  
207 Hume-Mansur Bldg., Indianapolis, Ind.

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\*YOUNG, GEORGE R. (1925).....193 Grand St., Waterbury, Conn.  
\*YOUNG, HUGH DOUGLAS (1921).414 Castle & Cooke Bldg., Honolulu, T. H.  
\*YOUNG, L. TIPTON (1916).....501 Louisville Trust Bldg., Louisville, Ky.  
\*YULE, GEORGE G. (1922).....800 Washington St., Evanston, Ill.  
  
\*ZAENGLEIN, PAUL C. (1925).....31 Exchange St., Rochester, New York  
\*ZINBERG, GEORGE (1924).....191 Joralemon St., Brooklyn, New York  
\*ZUEHLKE, WALTER W. (1916).....1814 Harris Trust Bldg., Chicago, Ill.  
\*ZWEMER, FRANK L. (1923).....705-709 Fidelity Bldg., Cleveland, Ohio

## ALPHABETICAL LIST OF ASSOCIATES

An asterisk before the name of an associate indicates possession of a certified public accountant certificate issued by authority of a state or territory of the United States, not necessarily the state in which the associate resides.

Figures in parentheses after the names of associates indicate the date of their admission to the Institute. Those admitted in 1916 are charter associates.

- \*ABBOTT, GEORGE H. (1925) .305 First National Bank Bldg., El Dorado, Ark.
- \*ABERNETHY, WILLIAM M. (1924)  
416 Peninsular Casualty Bldg., Jacksonville, Fla.
- \*ACHER, WALTER H. (1923) .....150 Broadway, New York
- \*ALBERS, CHARLES E. (1920) .....330 Seventh Ave., New York
- ALBREE, EDWARD C. (1916) .....Swampscott, Mass.
- \*ALEXANDER, A. DEWITT (1924) ...601 Crocker Bldg., San Francisco, Calif.
- \*ALLEN, JAMES F. (1920) 4002 Floral Ave., South Norwood, Cincinnati, Ohio
- \*ALTSCHULER, HARRY (1926) .....134 No. La Salle St., Chicago, Ill.
- \*AULD, GEORGE P. (1927) .....30 Broad St., New York
- \*AUSTIN, JOSEPH S. (1916) .....808 Sweetland Bldg., Cleveland, Ohio
- \*BACHMANN, JOHN J. (1925)  
721 Merchants Natl. Bank Bldg., St. Paul, Minn.
- \*BACON, ROSS M. (1926) .....50 E. 42nd St., New York
- \*BAERNCOFF, JOSEPH BERNARD (1924)  
908 Hume Mansur Bldg., Indianapolis, Ind.
- \*BAIL, HAMILTON VAUGHAN (1924) .....16 Cooper Square, New York
- \*BAKER, EMILE Z. (1927)  
1st Natl. Bank Bldg., Freeport, Long Island, New York
- \*BAKER, LESTER H. (1922) .....P. O. Box 1592, Fort Myers, Fla.
- \*BARDWELL, WALLACE E. (1916) .....P. O. Box 1412, Pittsfield, Mass.
- \*BARNES, ARTHUR F. (1923) .....721 Locust St., St. Louis, Mo.
- \*BAUER, GEORGE F. (1916)  
61 Second St., Stewart Manor, Long Island, New York
- \*BAUMAN, ADOLF F. (1923) .....Bank of Hawaii, Ltd., Honolulu, T. H.
- \*BAUMANN, HARRY P. (1927) .....208 So. La Salle St., Chicago, Ill.
- \*BEAIRSTO, H. J. (1924) .....30 Church St., New York
- \*BEARD, ALEXANDER H. (1924) .....111 Broadway, New York
- \*BECKER, KARL H. (1926) .....110 State St., Boston, Mass.
- \*BENNER, ALVIN J. (1925) .....1528 Arcade Bldg., St. Louis, Mo.
- \*BENNETT, CLINTON W. (1920) ...153 Rochambeau Ave., Providence, R. I.
- \*BERGGREN, EARL H. (1926) .623 Hollywood Security Bldg., Hollywood, Calif.
- BERGMAN, RUDOLPH (1925) .....17 E. 42nd St., New York
- \*BERGSET, LLOYD (1924) .....1203 Fidelity Bldg., Duluth, Minn.
- \*BEVERIDGE, FREDERICK (1918)  
14 Forrester Road, Corstorphine, Edinburgh, Scotland
- \*BILLINGTON, WILLIAM HOWARD (1925) ..231 So. La Salle St., Chicago, Ill.
- \*BISCHOFF, ELMER OTTO (1926)  
818 First Wis. Natl. Bank Bldg., Milwaukee, Wis.
- \*BIXLER, J. GLEN (1924) .....1022 Mills Bldg., El Paso, Texas
- \*BLAKE, LESTER F. (1923) .....80 Federal St., Boston, Mass.
- \*BLAND, T. NOEL (1921) .....475 Brannan St., San Francisco, Calif.
- \*BLINKEN, MAURICE HENRY (1922) .....11 E. 45th St., New York
- \*BOLIN, ADOLPHUS B. (1923)  
% Memphis Commercial Appeal, Inc., Memphis, Tenn.
- \*BONNER, D. R. (1926) .....1306 Santa Fe Bldg., Dallas, Texas

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- \*BORJES, EDWARD G. (1925).....175 Fifth Ave., New York  
 \*BOTZ, JAMES H. (1918).....105 Hudson St., Jersey City, New Jersey  
 \*BOURGEOIS, SIDNEY S., JR. (1926) ..Pere Marquette Bldg., New Orleans, La.  
 \*BOWMAN, JOHN A. (1917)  
     % The John W. Brown Mfg. Co., Columbus, Ohio  
 \*BOYCE, JOHN M. (1922).....644 Prudential Bldg., Buffalo, New York  
 \*BOYNTON, CHARLES EVERETT (1916) .558 Cumberland Ave., Portland, Maine  
 \*BRANCH, THOMAS W. (1923).....551 Page Ave., N. E., Atlanta, Ga.  
 \*BRASH, WILLIAM D. (1920)  
     Esplanade at Hazon St., Pelham Manor, New York  
 \*BRICK, HARRY (1917).....120 Broadway, New York  
 \*BROPHY, DANIEL A. (1924).....4501 So. Western Blvd., Chicago, Ill.  
 \*BROWN, ALFRED T. (1923)  
     1114 Merchants Exchange Bldg., San Francisco, Calif.  
 \*BROWN, JOHN MCK. (1927).....219 Genesee St., Utica, New York  
 \*BROWN, ROY C. (1924).....705 Citizens Nat. Bank Bldg., Meridian, Miss.  
 \*BROWN, STEWART C. (1926).....623 Reed St., Milwaukee, Wis.  
 \*BRUSTER, RALPH R. (1925).....110 State St., Boston, Mass.  
 \*BRYANT, R. A. (1925).....208 So. La Salle St., Chicago, Ill.  
 \*BUFF, FREDERICK WILLIAM (1922) .1711 L. C. Smith Bldg., Seattle, Wash.  
 \*BURKE, THOMAS J. (1922).....18 E. 41st St., New York  
 \*BURKET, ALVIN W. (1927) .725 American Natl. Bank Bldg., Richmond, Va.  
 \*BUSCH, GEORGE J. (1920) .1307 Puget Sound Bank Bldg., Tacoma, Wash.  
 \*BUSH, GEORGE E. (1916).....136 Front St., New York  
 \*BYERS, LEONARD J. (1924).....917-8 Pioneer Bldg., St. Paul, Minn.  
 \*BYRNE, HUGH J. (1922).....366 Madison Ave., New York  
  
 \*CALL, GEORGE SHIRAS (1922).....609 Telegraph Bldg., Harrisburg, Pa.  
 \*CAMPBELL, GORDON D. (1917).....59 Yonge St., Toronto, Canada  
 \*CARLETON, FRED P. (1926).....216 Security Bldg., Minneapolis, Minn.  
 \*CARLSON, ERNEST WILHELM (1927).....360 Robert St., St. Paul, Minn.  
 \*CARTALL, O. M. (1919).....1002 La Salle Bldg., St. Louis, Mo.  
 \*CARTER, ROBERT S. (1927).....56 Pine St., New York  
 \*CARTWRIGHT, LOUIS B. (1923).....31 Exchange St., Rochester, New York  
 \*CASH, SHERMAN ABBOTT (1921).....50 Broad St., New York  
 \*CHADBURN, HAROLD E. (1925).....285 Madison Ave., New York  
 \*CHALK, ALFRED C. (1926).....248 Battery St., San Francisco, Calif.  
 \*CHANAY, PAUL R. (1916)  
     211 Insurance Exchange Bldg., Los Angeles, Calif.  
 \*CHAPMAN, ARTHUR R. (1922) .904 Hume Mansur Bldg., Indianapolis, Ind.  
 \*CHECKERS, JOSEPH M. (1927).....231 So. La Salle St., Chicago, Ill.  
 \*CHENAULT, L. R. (1926) .510 State Natl. Bank Bldg., Brownsville, Texas  
 \*CHRISTENSON, EINAR N. (1919).....P. O. Box 17, Graniteville, Mass.  
 \*CLAPHAM, ARTHUR R. (1920)....185 Amboy Ave., Metuchen, New Jersey  
 \*CLARK, WILL G. (1920).....444 California St., San Francisco, Calif.  
 \*CLEGG, GEORGE B. JR. (1921)  
     830 Industrial Trust Co. Bldg., Providence, R. I.  
 \*COBB, PERRY R. (1925).....101 Parker Ave., North, Meriden, Conn.  
 \*COLBY, GUY IRVING (1922).....77 W. Washington St., Chicago, Ill.  
 \*COLLINS, CLINTON (1927).....915-18 E. 4th St., Cincinnati, Ohio  
 \*CONANT, IRA M. (1921).....110 State St., Boston, Mass.  
 \*CONKLING, GERALD M. (1926).....216 Insurance Bldg., Topeka, Kansas  
 \*CORNELL, CHARLES H. (1916).....211 Congress St., Boston, Mass.  
 \*CORNELL, KENNETH A. (1923).....30 Church St., New York  
 \*CORNIO, WALTER J. (1927).....56 Pine St., New York  
 \*CRAWFORD, P. L. (1918).....332 So. Michigan Ave., Chicago, Ill.  
 \*CROWELL, JOHN WARD (1921).....30 Broad St., New York  
 \*CULEY, ROY T. (1927).....929 Sanborn Ave., Los Angeles, Calif.  
 \*CUMMINGS, HARRY A. (1922).....1440 Broadway, New York

## *Alphabetical List of Associates*

- \*DAINES, HARVEY C. (1926).....5718 Drexel Ave., Chicago, Ill.  
 \*D'ALBINI, G. Q. (1927).....45 Quince St., Medford, Oregon  
 \*DALTON, H. LEO (1921).....800-9 Second Natl. Bank Bldg., Toledo, Ohio  
 \*DAVIES, ERNEST COULTER (1924)  
     Wieboldt Hall, McKinlock Campus, Chicago, Ill.  
 \*DAVIS, J. ROY (1922).....1625 E. 21st St., Brooklyn, New York  
 \*DAWSON, ERNEST GEORGE (1922).....5600 Roosevelt Road, Chicago, Ill.  
 \*DEMPSEY, THOMAS R. (1926).....508 Security Bldg., Los Angeles, Calif.  
 \*DENSMORE, L. E. (1920).....110 State St., Boston, Mass.  
 \*DEPUE, CARL H. (1924).....2504 Union Central Bldg., Cincinnati, Ohio  
 \*DEVOS, B. H. (1925).....215 W. 7th St., Los Angeles, Calif.  
 \*DICK, ALEXANDER BLAIKIE (1927).....40 Exchange Place, New York  
 \*DILLON, JOHN R. (1917).....25 Broad St., New York  
 \*DOBSON, RAY R. (1927).....111 W. Monroe St., Chicago, Ill.  
 \*DOHR, JAMES LEWIS (1919).....52 Broadway, New York  
 \*DONNELLY, THOMAS B. (1917).....79 Milk St., Boston, Mass.  
 \*DUCKWORTH, HAROLD V. (1925).....56 Pine St., New York  
  
 \*EBY, AARON JAMES (1924).....500 Beckley College Bldg., Harrisburg, Pa.  
 \*EDDY, EARNEST (1923).....6 Pierrepont St., Brooklyn, New York  
 \*EDWARDS, TRUMAN G. (1916).....1014-15 Pemberton Bldg., Boston, Mass.  
 \*EGAN, GILBERT V. (1922).....14250 Plymouth Road, Detroit, Mich.  
 \*EISENSTEIN, EDWARD H. (1926).....522 Fifth Ave., New York  
 \*ELDER, ANDREW G. (1926).....1288 Dexter Horton Bldg., Seattle, Wash.  
 \*ELKINS, W. L. (1916).....State & City Bank Bldg., Richmond, Va.  
 \*ELLIOTT, JAMES A. (1919).....24 School St., Boston, Mass.  
 \*ENGLISH, CHARLES ROBERT (1922).....Arcade Bldg., St. Louis, Mo.  
 \*EVANS, C. LAWRENCE (1924).....1 Federal St., Boston, Mass.  
  
 \*FANCHER, HARRY M. (1927).....63 E. 35th St., Chicago, Ill.  
 \*FIELDEN, HECTOR W. (1920)  
     7 Circle Drive, Marven Garden, Margate, New Jersey  
 \*FINDLEY, WILLIS W. (1926).....803 Rector Bldg., Little Rock, Ark.  
 \*FINNEY, H. A. (1919).....833 Greenwood Ave., Wilmette, Ill.  
 \*FISCHER, JOSEPH H. (1920).....328 E. 197th St., New York  
 \*FISHBACK, OSCAR SEYMOUR (1922).....100 E. 42nd St., New York  
 \*FLACHBART, RUDOLPH G. (1921).....584 E. 167th St., New York  
 \*FLOCKEN, IRA G. (1917).....707 Fulton Bldg., Pittsburgh, Pa.  
 \*FLOYD, WINTHROP T. (1920).....1049 Market St., San Francisco, Calif.  
 \*FONGER, ROBERT V. (1923).....6507 Sheridan Road, Chicago, Ill.  
 \*FORNEY, WELBORNE J. (1925)  
     1509 Barnett Natl. Bank Bldg., Jacksonville, Fla.  
 \*FORSTER, WILLIAM J. (1924).....285 Madison Ave., New York  
 \*FOX, JAMES J. (1918).....752 Little Building, Boston, Mass.  
 \*FOY, HUBERT V. (1920).....504 Tampa Theatre Bldg., Tampa, Fla.  
 \*FREEDMAN, SAMUEL (1919).....199 Washington St., Boston, Mass.  
 \*FRENCH, EARLE M. (1925).....100 Summer St., Boston, Mass.  
 \*FRISBEE, IRA N. (1923).....5 Reeder Bldg., Beverly Hills, Calif.  
 \*FUE, CHARLES J. (1926).....2025 Peoples Gas Building, Chicago, Ill.  
 \*FURSE, JAMES (1916).....70 Morningside Drive, New York  
  
 \*GEREBOFF, SAMUEL (1927).....938 Hospital Trust Bldg., Providence, R. I.  
 \*GIBSON, WALTER B. (1922).....530 W. 6th St., Los Angeles, Calif.  
 \*GINDER, WILLARD R. (1922).....1600 Arch St., Philadelphia, Pa.  
 \*GLASSER, MORRIS M. (1927).....134 No. La Salle St., Chicago, Ill.  
 \*GLIDDEN, ELMER G. (1922).....14 South St., Boston, Mass.  
 \*GLUICK, L. (1923).....115 East 82nd St., New York  
 \*GODFREY, HOWARD G. (1923).....J. L. Hudson Co., Detroit, Mich.  
 \*GOLD, ARCHIBALD (1921).....1475 Broadway, New York

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 \*GOODMAN, HARRY (1927).....31 Milk St., Boston, Mass.  
 \*GOODMAN, MORRIS (1924).....31 Milk St., Boston, Mass.  
 \*GOODSON, H. W. (1922).....1114 Magnolia Bldg., Dallas, Texas  
 \*GORDON, DAVID C. (1922).....294 Washington St., Boston, Mass.  
 \*GORDON, GEORGE KIMBALL (1918).....206 Ash St., Waltham, Mass.  
 \*GORDON, H. E. (1916).....524 Wilson Bldg., Dallas, Texas  
 \*GORMLEY, JOSEPH A. (1927) .829 Transportation Bldg., Washington, D. C.  
 \*GORSEY, SAMUEL J. (1919).....73 Tremont St., Boston, Mass.  
 \*GRANGER, MARSHALL A. (1921) .1 Ogden Ave., White Plains, New York  
 \*GREACEN, ALBERT (1916).....Green Village, Morris County, New Jersey  
 \*GREENFIELD, GEORGE L. (1923) ..354 Omaha Nat'l Bank Bldg., Omaha, Neb.  
 \*GREENSPAN, AARON (1916).....1440 Broadway, New York  
 \*GREENSPAN, ABRAHAM (1922).....316 High St., Holyoke, Mass.  
 \*GRUBE, H. A. (1920).....1440 Broadway, New York
- \*HAINES, H. CLAIRE (1924).....110 Mt. Grove St., Bridgeport, Conn.  
 \*HALL, ROY (1920).....163 Lawton Road, Riverside, Ill.  
 \*HANNON, RAYMOND J. (1923).....305 Proctor Bldg., Troy, New York  
 \*HARENSKI, FELIX (1927).....1978 Union Trust Bldg., Cleveland, Ohio  
 \*HARGADON, THOMAS J. (1923) ..410 American Trust Bldg., St. Louis, Mo.  
 \*HARRELL, VERNE (1927).....909 Higgins Bldg., Los Angeles, Calif.  
 \*HARRINGTON, JOHN J. (1921).....12 Lawrence Bldg., Waltham, Mass.  
 \*HARRINGTON, ROY V. (1922).....110 West 40th St., New York  
 \*HARRIS, FRANK W., JR. (1924).....420 Perry Bldg., Philadelphia, Pa.  
 \*HARRIS, J. C. (1921).....1306-8 Santa Fe Bldg., Dallas, Texas  
 \*HARROW, BENJAMIN (1922).....51 Chamber St., New York  
 \*HART, PATRICK HENRY (1916) ..Goodyear Tire & Rubber Co., Akron, Ohio  
 \*HASLUND, ARTHUR E. (1927).....360 Robert St., St. Paul, Minn.  
 \*HATCH, FRANK S. (1917).....38 Walter St., Springfield, Mass.  
 \*HAUSMAN, WILLIAM LYON (1921)  
     510 Commercial Nat'l Bk. Bldg., Independence, Kansas  
 \*HEADS, THOMAS (1923).....420 Lexington Ave., New York  
 \*HENDERSON, ALGO D. (1927).....Antioch College, Yellow Springs, Ohio  
 \*HENRY, FRANK R. (1916).....2134 Morgan St., St. Louis, Mo.  
 \*HENSON, JAMES LEWIS (1922)  
     The Champion Coated Paper Co., Hamilton, Ohio  
 \*HEYE, K. WERNER (1923).....1115 Commerce Bldg., Rochester, New York  
 \*HITE, HUGH H. (1926).....1635 Peoples Gas Bldg., Chicago, Ill.  
 \*HOFER, DAVID J. (1922)  
     157 Brompton Road, Garden City, Long Island, New York  
 \*HOFF, EDWIN N. (1916).....302 Custom House, Portland, Oregon  
 \*HOGAN, THOMAS JOSEPH (1920).....40 Rector St., New York  
 \*HOPKINS, MILO B. (1927).....7 So. Dearborn St., Chicago, Ill.  
 \*HOUSE, CLAUDE WILLIAM (1925)  
     1114 Federal Reserve Bank Bldg., Kansas City, Mo.  
 \*HOWELL, HARRY R. (1924)  
     305 Kanawha Nat'l Bank Bldg., Charleston, W. Va.  
 \*HUBBELL, CHARLES HAY (1920).....Yuster Bldg., Columbus, Ohio  
 \*HUENE, ARTHUR H. (1922).....51 Chambers St., New York  
 \*HULL, ROBERT S. (1916).....640 Temple Ave., Detroit, Mich.  
 \*HUMPHREY, FREDERIC L. (1922) ..351 California St., San Francisco, Calif.  
 \*HUMPHREYS, HUGH GODFREY (1925).....Skelly Bldg., Tulsa, Okla.  
 \*HUNTER, G. G. GUTHRIE (1923).....200 Madison Ave., New York  
 \*HURST, CLARENCE HARVEY (1925).....302 Olympia Bldg., Miami, Fla.  
 \*HURST, ROBERT A. (1920).....800-9 Second Nat'l Bk. Bldg., Toledo, Ohio  
 \*HYLAND, ROBERT J. (1920).....126 Liberty St., New York

### *Alphabetical List of Associates*

- \*IRVING, HORACE S. (1927).....215 West 7th St., Los Angeles, Calif.
- \*IRWIN, EDWIN ARTHUR (1922)  
610 American Nat'l Bank Bldg., San Francisco, Calif.
- \*JACOBS, BENJAMIN (1917) .Hotel Ansonia, 73rd St. & Broadway, New York
- \*JACOBSON, LOUIS R. (1920)....20 San Leandro Way, San Francisco, Calif.
- \*JAFFE, JOHN (1927).....1030 Anderson Ave., Palisade, New Jersey
- \*JANZ, ROY A. (1927).....120½ Broadway, Fargo, N. D.
- \*JAUREGUY, ANTHONY (1924).....56 Pine St., New York
- \*JONES, ARCHIE B. (1923)  
4327 No. Francisco Ave., Ravenswood, Chicago, Ill.
- \*JONES, CHARLES STONE (1922).....714 S. Hill St., Los Angeles, Calif.
- \*JONES, EMLYN E. (1922).....625 Land Title Bldg., Philadelphia, Pa.
- \*JORGENSEN, J. H. (1922).....41 Sutter St., San Francisco, Calif.
- \*JOSEPHS, NATHAN (1919).....390 Main St., Worcester, Mass.
- \*KELLY, C. L. (1923).....108 School of Commerce Bldg., Eugene, Oregon
- \*KELLY, DANIEL J. (1923).....9416 So. Laffin St., Chicago, Ill.
- \*KEOUGH, JOHN E. (1925).....908 Hume Mansur Bldg., Indianapolis, Ind.
- \*KERMAN, WILLIAM H. (1920).....602 Tri State Bldg., Fort Wayne, Ind.
- \*KESTER, ROY B. (1916).....Columbia University, New York
- \*KILDUFF, FREDERIC W. (1921).....374 Broadway, New York
- \*KINGSTON, S. C. (1924).....551 Fifth Ave., New York
- \*KLEIN, TOBIAS (1923).....48 Mater St., Brooklyn, New York
- \*KRUEGER, JUDSON E. (1920).....210 Crocker Bldg., San Francisco, Calif.
- \*LACKEY, HOMER M. (1920).....140 S. Dearborn St., Chicago, Ill.
- \*LAIRD, FREDERICK C. (1927).....1433 Conway Bldg., Chicago, Ill.
- \*LANDON, WILLIAM P. (1916).....5 Nassau St., New York
- \*LANG, JOHN J. (1919).....801 La Salle Bldg., St. Louis, Mo.
- \*LANGE, ALBERT W. (1923)....405 Federal Reserve Bk. Bldg., St. Louis, Mo.
- \*LATHROP, WILL BROWN (1919).....53 W. Jackson Blvd., Chicago, Ill.
- \*LEACH, FREDERIC R. (1924)  
116 Lorraine Ave., Upper Montclair, New Jersey
- \*LEETE, HARRY OSBORN (1920).....110 William St., New York
- \*LEIGHT, MILTON (1921).....1440 Broadway, New York
- \*LEVI, EDWARD (1920)....Lismare Road, Lawrence, Long Island, New York
- \*LEVY, ABRAHAM (1924).....626 E. 8th St., Brooklyn, New York
- \*LEVY, DANIEL (1921).....1901 Times Bldg., New York
- \*LEWIS, ARCHER DEWITT (1925)  
301 Consolidated Royalty Bldg., Casper, Wyo.
- \*LINGLE, HAROLD B. (1920)....317 O. C. S. Bank Bldg., Syracuse, New York
- \*LORMER, GEORGE (1917).....128 William St., Melbourne, Australia
- \*LUCKHAM, LLOYD P. (1923).....357 So. Hill St., Los Angeles, Calif.
- \*LUERY, ALFRED (1918).....42 Broadway, New York
- \*LYNN, AUDIE JOHN (1924).....1124 Starks Bldg., Louisville, Ky.
- \*LYNN, J. FRED (1924).....10 So. La Salle St., Chicago, Ill.
- \*MACBAIN, ROBERT COWAN (1925).....25 Broadway, New York
- \*MACKENZIE, THOMAS A. (1924).....14 Wall St., New York
- \*MCALLUM, DOUGALL (1921).....49 Wall St., New York
- \*MC CARTHY, JOSEPH F. (1923).....7 Dey St., New York
- \*MCDEVITT, EDWARD J., JR. (1920).....1 Federal St., Boston, Mass.
- \*MC EWEN, HOWARD L. (1923)  
602 Trust Company Bldg., Watertown, New York
- \*MCSHEA, ROGER A. (1924).....1504 State St., Harrisburg, Pa.
- \*MADDEN, WILLIAM J. (1927).....208 So. La Salle St., Chicago, Ill.
- \*MAGEE, WILLIAM J. (1916).....961 Park Square Bldg., Boston, Mass.
- \*MARK, DAVID L. (1922).....1501 Broadway, New York

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- \*MARTIN, JOSEPH LOUIS (1922).....420 Lexington Ave., New York
- \*MATTHEWS, T. B. (1927).....506 Olive St., St. Louis, Mo.
- \*MATTINGLY, B. D. (1920).....1020 Balfour Bldg., San Francisco, Calif.
- \*MAYER, PHILLIP J. (1920).....20 Vesey St., New York
- \*MAYHEW, H. GRADY (1925).....501-2 Petroleum Bldg., Fort Worth, Texas
- \*MAYO, RALPH B. (1916).....530 Foster Bldg., Denver, Colo.
- \*MELVOIN, CHARLES (1926).....134 No. La Salle St., Chicago, Ill.
- MEYER, HERMAN J. (1925)  
50 Wilson St., Lynbrook, Long Island, New York
- \*MILLS, HARRY B. (1921).....536 A. G. Bartlett Bldg., Los Angeles, Calif.
- \*MITCHELL, FRANKLIN (1918).....1020 So. Kingsley Drive, Los Angeles, Calif.
- MITCHELL, J. SHERMAN (1916).....30 Broad St., New York
- \*MITCHELL, WALTER K. (1916)  
714 H. W. Hellman Bldg., Los Angeles, Calif.
- \*MONTGOMERY, JOHN R. (1923).....231 So. La Salle St., Chicago, Ill.
- \*MOONAN, W. P. (1917).....1168 Hanna Bldg., Cleveland, Ohio
- \*MORDY, WILLIAM HEDLEY (1926).....900 North Broadway, Los Angeles, Calif.
- \*MORETON, A. L. (1926).....810 So. Flower St., Los Angeles, Calif.
- \*MORRIS, KARL K. (1920).....1845 East 30th St., Cleveland, Ohio
- \*MORRISON, FRANCIS A. (1920).....165 Broadway, New York
- \*MORRISON, PAUL L. (1926).....112 W. Adams St., Chicago, Ill.
- \*MORROW, HENRY A. (1920).....2117 Second Ave., Seattle, Wash.
- \*MORROW, ROBERT C. (1916).....3607 Forest Park Ave., Baltimore, Md.
- \*MOUNSEY, R. C. (1920).....918 Green Bldg., Seattle, Wash.
- \*MUDDIMAN, ALLAN (1926).....3900 8th St., Washington, D. C.
- \*MULLER, HERMAN E. (1923).....342 Madison Ave., New York
- \*MUNROE, DAVID (1923).....140 Cedar St., New York
- \*MUNSON, CLIFFORD R. (1925).....1315 Pioneer Bldg., St. Paul, Minn.
- \*MUREN, LEE J. (1926).....896 Arcade Bldg., St. Louis, Mo.
- \*MURPHY, FLAY L. (1923).....360 No. Michigan Ave., Chicago, Ill.
- \*MURPHY, VINCENT J. (1927).....201 Hall Bldg., St. Petersburg, Fla.
- \*MUZZY, CHARLES A. (1927).....55 Hanson Place, Brooklyn, New York
- \*MYER, RAYMOND P. (1926).....514 Waukegan Nat'l Bk. Bldg., Waukegan, Ill.
- \*NAVEN, BEN STANTON (1925).....208 So. La Salle St., Chicago, Ill.
- \*NELSON, FRANKLIN H. (1922).....908 Hume Mansur Bldg., Indianapolis, Ind.
- \*NEUBAUER, CHARLES M. (1920).....3001 Valentine Ave., New York
- \*NEWMAN, MAURICE N. (1922).....720 Hass Bldg., Los Angeles, Calif.
- \*NIEDERWIESEN, RICHARD E. (1921).....149 Broadway, New York
- \*NOLL, HOWARD V. (1923).....180 Broadway, New York
- \*NOWELL, H. EDWIN (1920).....601 Crocker Bldg., San Francisco, Calif.
- \*O'BRYAN, WILLIAM I. (1917).....1253 Nicholson Ave., Lakewood, Ohio
- \*OLIVE, JAMES C. (1926).....908 Hume Mansur Bldg., Indianapolis, Ind.
- \*OLSHEN, J. W. (1919).....1440 Broadway, New York
- \*OSBORNE, R. S. (1922).....214 Finance Bldg., Kansas City, Mo.
- \*OTT, NELSON L. (1926).....149 Broadway, New York
- \*PAGEN, J. LAWRENCE (1921)  
700 Merchants Exchange Bldg., San Francisco, Calif.
- \*PALMER, FERRIS I. (1921)  
% The Garlock Packing Co., Palmyra, New York
- \*PARHAM, KENNON W. (1927).....P. O. Box 1525, Raleigh, N. C.
- PARK, LEONARD (1923).....41 Maiden Lane, New York
- \*PATCH, HUGH LEROY (1922)  
713 Federal Reserve Bank Bldg., Cleveland, Ohio
- \*PATRICK, GEORGE T. (1927).....Walker Building, Salt Lake City, Utah
- \*PEAVEY, JAMES OAKLEY (1925).....371-72 Shrine Bldg., Memphis, Tenn.
- \*PERRY, DONALD P. (1923).....80 Federal St., Boston, Mass.

### *Alphabetical List of Associates*

- \*PETERS, HAROLD R. (1923).....31 Elm St., Springfield, Mass.
- \*PETERSEN, CHAS. H. (1923).....310 Sansome St., San Francisco, Calif.
- \*PHILIPS, HERBERT O. (1923).....72-74 Pine St., New York
- \*PITTLUCK, CHARLES H. (1916).....200 Fifth Ave., New York
- \*PLIMSOLL, HERBERT R. (1924)  
Garden Courts Apts., Cor. Euclid Ave. & Ridge, Berkeley, Calif.
- \*POND, HAROLD M. (1923).....77 West Washington St., Chicago, Ill.
- \*POOLE, ARTHUR BENSELL (1925).....1560 Broadway, New York
- \*POTTER, ARNOLD S. (1923).....80 Federal St., Boston, Mass.
- \*POTTER, CHARLES C. (1925).....804-806 O. B. T. Bldg., Orlando, Fla.
- \*PRENTICE, THOMAS WALKER (1922).....P. O. Box 335, Ponca City, Okla.
- \*PRINCE, W. D. (1923).....1306 Santa Fe Bldg., Dallas, Texas
- \*PROCASCO, CHARLES EDWARD (1922)  
Mechanics Trust Bldg., Harrisburg, Pa.
- \*PYLE, JOSEPH LYBRAND (1924).....2 Bedford Ct., Wilmington, Del.
- \*QUINN, WILLIAM P. (1922) .1125 Stock Exchange Bldg., Los Angeles, Calif.
- RAPPAPORT, PERCY (1922).....56 Pine St., New York
- \*RAWLINSON, CHARLES ERNEST (1926)  
701 Northwestern Bank Bldg., Portland, Oregon
- \*REBSAMEN, RAYMOND H. (1927) ..Home Insurance Bldg., Little Rock, Ark.
- \*REEVE, ARCHIE F. (1921).....270 Madison Ave., New York
- \*REIGHARD, JOHN J. (1922) ...University of Minnesota, Minneapolis, Minn.
- \*RICHARDS, PAUL J. (1920)  
64 Luzerne Ave., Hollis, Long Island, New York
- \*RION, WILLIAM CALHOUN (1922) .....706 Palmetto Bldg., Columbia, S. C.
- \*RISSINGER, ROBERT H. (1927) .1509 Franklin Trust Bldg., Philadelphia, Pa.
- \*RITTER, FERDINAND T. (1920)  
1115 Pacific Southwest Bldg., Long Beach, Calif.
- \*RITTLER, EDWARD S. (1921) ...1109 Hibernia Bk. Bldg., New Orleans, La.
- \*ROBB, GORDON (1919).....508 Pacific Mutual Bldg., Los Angeles, Calif.
- \*ROBINSON, REUBEN R. (1923).....292 Madison Ave., New York
- \*RODOLPH, ROLLIN P. (1925).....601 Crocker Bldg., San Francisco, Calif.
- \*ROONEY, JAMES P. (1926).....750 Main St., Hartford, Conn.
- \*ROQUEMORE, O. G. (1923).....P. O. Box 195, Amarillo, Texas
- \*ROSE, HERBERT B. (1927).....602 Crocker Bldg., San Francisco, Calif.
- \*ROSEN, CLARENCE B. E. (1920).....3 Wadsworth St., Atlantic, Mass.
- \*ROSS, KENNETH DWIGHT (1922).....137 So. La Salle St., Chicago, Ill.
- \*RUPP, CHARLES P. (1920).....24 California St., San Francisco, Calif.
- RUSSELL, WILLIAM FRANCIS (1916).....Spuyten Duyvil, New York
- \*RUST, FRED (1923).....57 Unter den Linden, Berlin, Germany
- \*ST. AMOUR, JAMES A. (1923).....Royal Bank of Cuba, Havana, Cuba
- SAMPSON, GEORGE F. (1924).....41 Maiden Lane, New York
- \*SANDBERG, ARTHUR (1927).....40 Court St., Boston, Mass.
- \*SARGENT, HOMER A. (1923).....St. Croix Paper Co., Woodland, Maine
- \*SAVAGE, G. A. (1924).....28-38 E. Broadway, Salt Lake City, Utah
- \*SAWYER, JOHN TALBOTT (1924).....5930 Grand Ave., Wauwatosa, Wis.
- \*SAXTON, DELBERT F. (1927).....56 Pine St., New York
- \*SAYPOL, JULIAN H. (1923).....15 Park Row, New York
- \*SCHAEFER, WILLIAM B. (1922) ..53 Cedar St., Ridgefield Park, New Jersey
- \*SCHEIBER, MAX S. (1920).....522 5th Ave., New York
- \*SCHERICH, E. R. (1920).....P. O. Box 778, Memphis, Tenn.
- \*SCHLESSINGER, MAX (1917).....565 Fifth Ave., New York
- \*SCHMIEL, E. J. (1924).....55 Liberty St., New York
- \*SCHOTZ, LOUIS EARL (1924).....45 Church St., Paterson, New Jersey
- SCHUIT, HENRY P. (1917).....c/o The Autocar Co., Ardmore, Pa.
- \*SCHURZ, FRANKLIN D. (1925) .The South Bend Tribune, South Bend, Ind.

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- \*SCHUYLER, THEOPHILUS (1916) .722 Springfield Ave., Summit, New Jersey  
 \*SCHWARTZ, FRANK P. (1925) .....412 Tootle Bldg., St. Joseph, Mo.  
 \*SCOTT, C. WATSON (1921) .....307 Gas Company Bldg., Providence, R. I.  
 \*SCOTT, FRANK W. (1918) .....120 Broadway, New York  
 \*SCOTT, WALTER F. (1921) .....338 Planters Bldg., St. Louis, Mo.  
 \*SEAMANS, RICHARD D. (1922) .....84 State St., Boston, Mass.  
 \*SENGSTACK, JOHN F. (1923) .....270 Madison Ave., New York  
 \*SHAW, CLAUDE MASON (1922) .....1429 N. Lockwood Ave., Chicago, Ill.  
 \*SHORT, DAVID EVERETTE, JR. (1927)  
     308 Cotton States Bldg., Nashville, Tenn.  
 \*SIEGER, M. S. (1924) .....2206 First Natl. Bank Bldg., Pittsburgh Pa.  
 \*SMART, JACKSON W. (1927) .....111 W. Monroe St., Chicago, Ill.  
 \*SMART, ROBERT F. (1926) .....111 W. Monroe St., Chicago, Ill.  
 \*SMITH, HENRY EZMOND (1927) .....328 Clinton St., Columbus, Ohio  
 \*SNIDER, JOHN WILSON (1924) .....1808-12 Arcade Bldg., St. Louis, Mo.  
 \*SPARLING, JOHN W. (1919) .....625 Central Bldg., Seattle, Wash.  
 \*STANTON, CHARLES E. (1923) .....80 Beekman St., New York  
 \*STEEL, CHARLES H. (1920) .....719 Schaff Bldg., Philadelphia, Pa.  
 \*STEWART, J. HAROLD (1922) .....50 State St., Boston, Mass.  
 \*STIERS, NORVEL M. (1921) ...2901 East Washington St., Indianapolis, Ind.  
 \*STINE, RALPH EDWARD (1927) .....Breneman Bldg., Lancaster, Pa.  
 \*STONE, MILON M. (1922) .....37 W. 39th St., New York  
 \*STRAND, CARL WILLIAM (1924) .....208 Appleton St., Holyoke, Mass.  
 \*STRAND, OSCAR C. (1923) .....276 Baker Bldg., Minneapolis, Minn.  
 \*STUMP, SIDNEY P. (1925) .....1023 Second Natl. Bldg., Akron, Ohio  
 \*STURM, JOHN EDWARD (1923)  
     219 Hornaday Road, Mt. Oliver P. O., Pittsburgh, Pa.  
 \*TANNER, LOUIS FRANCIS (1921)  
     414 Monongahela Bldg., Morgantown, W. Va.  
 \*TATE, DELBERT L. (1923) .....1012 N. Lombard Ave., Oak Park, Ill.  
 \*TEETER, EARL G. (1917) .....332 So. La Salle St., Chicago, Ill.  
 \*TEMPLE, HARRY S. (1927) .....360 Robert St., St. Paul, Minn.  
 \*TEUNON, J. S. (1922) .....229 E. Hanover St., Trenton, New Jersey  
 \*TEWKSBURY, CARL L. (1917) .....814 Euclid Ave., Cleveland, Ohio  
 \*THOM, HARRY (1923) .....339 E. Chicago Ave., Chicago, Ill.  
 \*THOMPSON, E. (1916) .....1140 Investment Bldg., Washington, D. C.  
 \*THOMSON, HENRY M. (1920)  
     1428 C. C. Chapman Bldg., Los Angeles, Calif.  
 \*TILNEY, STANLEY D. (1921) .....222 West Adams St., Chicago, Ill.  
 \*TOWNS, CHARLES H. (1923) .....50 Broad St., New York  
 \*TREMPE, EDWARD P., JR. (1924) .....412 Central Bldg., Seattle, Wash.  
 \*TROP, JOSEPH N. (1922) .....26 Court St., Brooklyn, New York  
 \*TWOSE, HERBERT H. (1922) .....5100 Plankinton Bldg., Milwaukee, Wis.  
 \*WAGGONER, WILLIAM C. (1927) .....61 Broadway, New York  
 \*WAKEFIELD, EDWIN E. (1923) ...262 Commonwealth Ave., Boston, Mass.  
 \*WALD, HAROLD (1922) .....262 Washington St., Boston, Mass.  
 \*WALD, NATHAN (1923) .....1170 Broadway, New York  
 \*WALKER, MATTHEW H. (1923)  
     4 Bishop Wood Road, Highgate, London, England  
 \*WALL, JOHN J. (1921) .....638 Hospital Trust Bldg., Providence, R. I.  
 \*WALTON, JAMES, (1921) .....524 Bakewell Bldg., Pittsburgh, Pa.  
 \*WATERS, CHESTER C. (1921) .....3 Pine Ave., Tacoma Park, Md.  
 \*WATSON, JOHN W. (1921) .....1020 Balfour Bldg., San Francisco, Calif.  
 \*WEBB, E. H. (1922) .....1307 Puget Sound Bank Bldg., Tacoma, Wash.  
 \*WEINBERG, HARRY (1920) .....Steneck Trust Bldg., Hoboken, New Jersey  
 \*WELLS, SEYMOUR (1926) .....922 Kearns Bldg., Salt Lake City, Utah

### *Alphabetical List of Associates*

- \*WELSH, ARTHUR E. (1922).....201 Hall Bldg., St. Petersburg, Fla.
- \*WHITE, WARREN H. (1919).....120 Milk St., Boston, Mass.
- WHITTINGDALE, THOMAS Y. (1927).....56 Pine St., New York
- \*WICKSTROM, WILBUR J. (1920).....310 White Bldg., Seattle, Wash.
- \*WIEDMAN, E. J. (1921).....316 Liberty Bldg., Des Moines, Iowa
- \*WIEGEL, RALPH E. (1924).....1808-12 Arcade Bldg., St. Louis, Mo.
- \*WILCOX, MARY ELIZABETH (1926).....1 Federal St., Boston, Mass.
- \*WILKINSON, LLOYD L. (1925).....P. O. Box 163, Ridge Spring, S. C.
- \*WILLARD, RAYMOND D. (1920).....819 Statler Bldg., Boston, Mass.
- \*WILLIAMS, PERCIVAL L. (1924).....7 South Dearborn St., Chicago, Ill.
- \*WILLIAMS, ROBERT W. (1925).....56 Pine St., New York
- \*WILLINS, THOMAS N. (1918).....30 Broad St., New York
- \*WILSON, C. I. (1925).....14 No. Franklin St., Chicago, Ill.
- \*WILSON, ROBERT W. (1921).....Crocker Bldg., San Francisco, Calif.
- \*WINEGRAD, IRVIN A. (1920).....310 Bulletin Bldg., Philadelphia, Pa.
- \*WINZER, O. E. (1923).....29 So. La Salle St., Chicago, Ill.
- \*WOLFE, FRANK B. (1917).....285 Madison Ave., New York
- \*WOLLING, J. SPENCER (1921).....1076 Arcade Bldg., St. Louis, Mo.
- \*WOOD, ROBERT A. (1924).....108 No. Brady St., DuBois, Pa.
- WOODBIDGE, JOHN M. (1916)....c/o Vernon Court Hotel, Newton, Mass.
- \*WORSLEY, ROSS G. (1923).....431 Clift Bldg., Salt Lake City, Utah
- \*WUERFEL, GUSTAVE A. (1922).....220 Broadway, New York
- YOUNG, DANIEL A. (1917)....176 Ridgewood Ave., Glen Ridge, New Jersey
- \*YOUNG, T. RAYMOND (1921)c/o O'Meara-Young Motor Co., Denver, Colo.

## GEOGRAPHICAL LIST OF MEMBERS AND ASSOCIATES

An asterisk before the name of a member or an associate indicates possession of a certified public accountant certificate issued by authority of a state or territory of the United States, not necessarily the state in which the member or associate resides.

Figures in parentheses after the names of members and associates indicate the date of their admission to the Institute. Those admitted in 1916 are charter members and associates.

### Alabama

#### *Members*

- AUSTIN, WILLIAM GAINES (1916).....P. O. Box 412, Mobile, Ala.
- \*BORLAND, WILLIAM HOWARD (1927)  
625 Age-Herald Bldg., Birmingham, Ala.
- \*CRANE, HAROLD C. (1916).....Shepard Bldg., Montgomery, Ala.
- \*HAMMOND, FRANK L. (1923)....902 Age Herald Bldg., Birmingham, Ala.
- \*ROSSON, GEORGE T. (1926).....317 First Natl. Bank Bldg., Mobile, Ala.
- \*SMITH, F. HOPKINSON (1920)  
937 First National Bank Bldg., Birmingham, Ala.

### Arizona

#### *Members*

- \*CUTHBERT, HUGH THORNTON (1916).....523 Heard Bldg., Phoenix, Ariz.
- \*GARRETT, E. T. (1923)..201 First Natl. Bk. of Ariz. Bldg., Phoenix, Ariz.
- \*LEE, CHRISTIAN P. (1923)  
201 First Natl. Bank of Arizona Bldg., Phoenix, Ariz.
- \*PLUNKETT, WILLIS H. (1921)....11-12 Arizona Fire Bldg., Phoenix, Ariz.
- \*SMITH, JAMES A. (1927).....12 Arizona Fire Bldg., Phoenix, Ariz.
- \*WALSH, PATRICK J. (1927).....104 No. Court St., Tucson, Ariz.

### Arkansas

#### *Members*

- \*CHASE, ROY E. (1924).....604-6 Rector Bldg., Little Rock, Ark.
- \*CROFT, LYLE BERNARD (1921) .804-6 Home Insurance Bldg., Little Rock, Ark.
- \*DEAN, OLIN R. (1925).....114 N. Washington St., El Dorado, Ark.
- \*GAUNT, EDWARD L. (1923).....604-6 Rector Bldg., Little Rock, Ark.
- \*HENNEGIN, H. W. (1916)....805 Home Insurance Bldg., Little Rock, Ark.
- \*KINARD, CADDIE H. (1922).....313-5 Exchange Bldg., El Dorado, Ark.

#### *Associates*

- \*ABBOTT, GEORGE H. (1925) .305 First National Bank Bldg., El Dorado, Ark.
- \*FINDLEY, WILLIS W. (1926).....803 Rector Bldg., Little Rock, Ark.
- \*REBSAMEN, RAYMOND H. (1927)..Home Insurance Bldg., Little Rock, Ark.

### California

#### *Members*

- \*AARON, VICTOR (1921).....Financial Center Bldg., San Francisco, Calif.
- \*ADSI, EDWARD H. (1921)....536 A. G. Bartlett Bldg., Los Angeles, Calif.
- \*AUSTIN, D. (1923).....625 Market St., San Francisco, Calif.
- \*BARETTE, EDWARD LOUIS (1927)  
1125 Stock Exchange Bldg., Los Angeles, Calif.
- \*BARNARD, STUART S. (1916).....486 California St., San Francisco, Calif.
- \*BASKERVILLE, CHARLES A. (1916)  
841 Petroleum Securities Bldg., Los Angeles, Calif.
- BEEBE, H. W. (1920).....Crocker Bldg., San Francisco, Calif.
- \*BLACK, CLARENCE S. (1916).....935 Valencia Street, Los Angeles, Calif.

## *Geographical List of Members and Associates*

- \*BLACKMAN, WILLIAM ROBERT (1916)  
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- \*BLIGHT, REYNOLD E. (1916) .. 1228 C. C. Chapman Bldg., Los Angeles, Calif.
- BOURNE, JOSEPH WILLIAM (1922) .. 444 California St., San Francisco, Calif.
- \*BOURS, B. W. (1916) ..... 620 Market Street, San Francisco, Calif.
- \*BRADY, EDWARD (1918) ..... 212 Hope St., Huntington Park, Calif.
- \*BROTHERTON, ROBERT ERNEST (1916)  
714 American Bank Bldg., Oakland, Calif.
- \*BROWN, HERBERT PAUL (1927)  
627 H. W. Hellman Bldg., Los Angeles, Calif.
- \*BROWN, WILLIS H. (1922) ..... 356 So. Spring St., Los Angeles, Calif.
- \*CARRUTHERS, CHARLES P. (1916)  
1020 Balfour Bldg., San Francisco, Calif.
- \*CARTER, JESSE RAY (1923) ..... 310 Sansome St., San Francisco, Calif.
- \*CERF, MYRTILE (1927) ..... 519 California St., San Francisco, Calif.
- \*CHAMBERLAIN, C. P. (1916) ..... 311 California St., San Francisco, Calif.
- \*COLE, R. W. E. (1916) ..... 917 I. N. Van Nuys Bldg., Los Angeles, Calif.
- \*COOPER, HARRY J. (1916) ..... 519 California St., San Francisco, Calif.
- \*COOPER, JOHN EDWARD (1916) ..... 323 West St., Healdsburg, Calif.
- \*CORNELL, CHARLES E. (1916) .. 720 The Oakland Bank Bldg., Oakland, Calif.
- \*CRAMER, WALTER H. (1916) ..... 268 Market St., San Francisco, Calif.
- CURTIS, CHARLES G. (1920) ..... 244 California St., San Francisco, Calif.
- \*DOLGE, WILLIAM (1916) ..... 369 Pine St., San Francisco, Calif.
- DOUGLAS, HARRY J. (1916) ..... Menlo Park, Calif.
- \*DOW, RALPH G. (1924) ..... 633 Loew's State Bldg., Los Angeles, Calif.
- \*DUDLEY, ERNEST WILLIAM (1918)  
480 Chamber of Commerce Bldg., Los Angeles, Calif.
- \*DUMVILLE, HARRY (1918) ..... Balfour Bldg., San Francisco, Calif.
- \*EVERTS, L. S. (1916) ..... 727 First Natl. Bank Bldg., San Diego, Calif.
- \*FARQUHAR, FRANCIS P. (1918) ..... 114 Sansome St., San Francisco, Calif.
- \*FIELDS, JAMES L. (1916) ..... 2141 Clinton Ave., Alameda, Calif.
- \*FINNEMORE, HERBERT W. (1924) ..... 135 Carl St., San Francisco, Calif.
- \*FORBES, JOHN F. (1916) ..... 210 Crocker Bldg., San Francisco, Calif.
- \*FRANKLIN, BENJAMIN (1916) .. 2038 No. Hobart Blvd., Hollywood, Calif.
- \*FULLERTON, AUBREY CUMMINGS (1919)  
210 Crocker Bldg., San Francisco, Calif.
- \*GOODE, P. G. (1916) ..... 444 California St., San Francisco, Calif.
- \*GREENFIELD, JESSE ARTHUR (1921)  
737 Citizens Natl. Bank Bldg., Los Angeles, Calif.
- \*HAHN, F. F. (1916) ..... 615 Pacific Mutual Bldg., Los Angeles, Calif.
- \*HALL, HAYES (1926) ..... 703 Market St., San Francisco, Calif.
- \*HAMILTON, ALBERT E. (1916) ..... 1227 Harper St., Los Angeles, Calif.
- \*HARRIS, IRA S. (1920) ..... Hotel King George, San Diego, Calif.
- \*HERRICK, ANSON (1927) ... 403 Merchants Exchange, San Francisco, Calif.
- \*HERRICK, LESTER (1916)  
403 Merchants Exchange Bldg., San Francisco, Calif.
- \*HICKLIN, BENJAMIN (1927) ..... 369 Pine St., San Francisco, Calif.
- \*HILL, J. GORDON (1916) .. 403 Merchants Exchange Bldg., San Francisco, Calif.
- \*HITCHCOCK, F. CHARLES (1925)  
623 Hollywood Security Bldg., Hollywood, Calif.
- \*HOOD, WALTER (1916) ..... Standard Oil Bldg., San Francisco, Calif.
- HORE, FREDERICK (1922) ..... 129 So. Granada Ave., Alhambra, Calif.
- HOWARD, WILFRED N. (1920) ..... 215 W. 7th St., Los Angeles, Calif.
- \*JACKSON, J. HUGH (1920) ..... Box 2428, Stanford University, Calif.
- \*JOHNSON, FREDERICK (1916) .... 1807 N. Edgemont St., Los Angeles, Calif.
- \*KEAST, GEORGE R. (1920) ..... 2 Pine St., San Francisco, Calif.
- \*KILROE, W. R. R. (1916) ..... 1020 Balfour Bldg., San Francisco, Calif.
- KIRKBRIDE, FREDERICK (1923) ..... 215 W. 7th St., Los Angeles, Calif.
- \*KLINK, GEORGE T. (1916) ..... 2 Pine St., San Francisco, Calif.

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- \*KOHHR, WALTER P. (1917) ..... 1128 Story Bldg., Los Angeles, Calif.
- LAMB, JAMES A. (1922) ..... 401 So. Broadway, Los Angeles, Calif.
- \*LAUGHLIN, EARL H. (1924) ..... 846 So. Broadway, Los Angeles, Calif.
- \*LEE, FREDERIC M. (1916) ..... 485 California St., San Francisco, Calif.
- \*LILLY, LEWIS (1927) ..... 444 California St., San Francisco, Calif.
- \*LOOMIS, ARTHUR M. (1916) ..... 633 Loew's State Bldg., Los Angeles, Calif.
- \*MACKIE, CHARLES (1925) ..... 615 42nd Ave., San Francisco, Calif.
- \*MARSHALL, PERRY R. F. (1925) ..... P. O. Box 618, Santa Barbara, Calif.
- \*MCCREA, ROSCOE L. (1916) ..... 16-17 Jackson Bldg., Riverside, Calif.
- \*MCKEE, RAYMOND W. (1922) ..... 1112 A. G. Bartlett Bldg., Los Angeles, Calif.
- \*MCLAREN, NORMAN (1916) ..... 444 California St., San Francisco, Calif.
- \*MCLAREN, NORMAN LOYALL (1922) ..... 444 California St., San Francisco, Calif.
- \*MCMAHON, FRANCIS M. (1916) ..... 2323 Nella Vista Ave., Hollywood, Calif.
- \*MUSAUS, W. P. (1916) ..... 311 W. M. Garland Bldg., Los Angeles, Calif.
- \*PALETHORPE, W. J. (1916) ..... 627 H. W. Hellman Bldg., Los Angeles, Calif.
- \*PATTERSON, H. S. (1916) ..... Mills Bldg., San Francisco, Calif.
- \*PATTINSON, I. GRAHAM (1918) ..... 215 W. Seventh St., Los Angeles, Calif.
- \*PROBERT, HARRY (1916) ..... 315 Montgomery St., San Francisco, Calif.
- \*RAUSCH, HENRY J. (1924) ..... 727 Roosevelt Bldg., Los Angeles, Calif.
- \*ROBINSON, ALFRED PORTER (1916) ..... 601 Crocker Bldg., San Francisco, Calif.
- \*ROBINSON, WILLIAM J. (1920) ..... 112 West 9th St., Los Angeles, Calif.
- \*ROTHMAN, EMANUEL (1927) ..... 618 Lincoln Bldg., Los Angeles, Calif.
- \*ROWE, C. V. (1916) ..... 703 Market St., San Francisco, Calif.
- \*RUCKSTELL, JOHN R. (1916) ..... 703 Market St., San Francisco, Calif.
- \*SATCHEL, GEO. E. H. (1916) ..... 369 Pine St., San Francisco, Calif.
- \*SCHOLEFIELD, JOSHUA B. (1922) ..... 618 Chapman Bldg., Los Angeles, Calif.
- \*SIMMERS, JOHN A. (1917) ..... 536 A. G. Bartlett Bldg., Los Angeles, Calif.
- \*SPENCER, E. H. (1916) ..... 520 Bradbury Bldg., Los Angeles, Calif.
- \*STANLEY, HUBERT ASKEW (1923)  
1020 A. G. Bartlett Bldg., Los Angeles, Calif.
- \*STRONG, ADDISON G. (1916) ..... 425 Standard Oil Bldg., San Francisco, Calif.
- \*SULLY, JAMES O. (1916) ..... 260 California St., San Francisco, Calif.
- \*SUTHERLAND, LELAND G. (1925)  
1020 A. G. Bartlett Bldg., Los Angeles, Calif.
- \*SUTTER, ALPHONSE (1916)  
1209 Financial Center Bldg., San Francisco, Calif.
- \*THOMAS, H. IVOR (1916) ..... 220 Bartlett Bldg., Los Angeles, Calif.
- USINGER, CHARLES F. (1927) ..... 1219 Matson Bldg., San Francisco, Calif.
- \*WATSON, ALBERT J. (1916) ..... 485 California St., San Francisco, Calif.
- \*WEBSTER, SAMUEL S., JR. (1923) ..... 215 Market St., San Francisco, Calif.
- \*WENZELBURGER, A. (1916) ..... 315 Montgomery St., San Francisco, Calif.
- \*WILDE, GEORGE WILLIAM (1924)  
1020 A. G. Bartlett Bldg., Los Angeles, Calif.
- \*WOLFF, ARTHUR (1916) ..... 1018-9 Lincoln Bldg., Los Angeles, Calif.
- \*WRIGHT, WALTER COLEMAN (1916)  
717 H. W. Hellman Bldg., Los Angeles, Calif.
- \*WRIGHT, WILLIAM ROLLAND (1920)  
719 Hollingsworth Bldg., Los Angeles, Calif.
- \*WUNNER, EMIL G. (1920) ..... 260 California St., San Francisco, Calif.

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- \*ALEXANDER, A. DEWITT (1924) ..... 601 Crocker Bldg., San Francisco, Calif.
- \*BERGGREN, EARL H. (1926) ..... 623 Hollywood Security Bldg., Hollywood, Calif.
- \*BLAND, T. NOEL (1921) ..... 475 Brannan St., San Francisco, Calif.
- \*BROWN, ALFRED T. (1923)  
1114 Merchants Exchange Bldg., San Francisco, Calif.
- \*CHALK, ALFRED C. (1926) ..... 248 Battery St., San Francisco, Calif.
- \*CHANEX, PAUL R. (1916)  
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## *Geographical List of Members and Associates*

- \*CLARK, WILL G. (1920).....444 California St., San Francisco, Calif.  
 CULEY, ROY T. (1927).....929 Sanborn Ave., Los Angeles, Calif.  
 \*DEMPSEY, THOMAS R. (1926).....508 Security Bldg., Los Angeles, Calif.  
 \*DEVOS, B. H. (1925).....215 W. 7th St., Los Angeles, Calif.  
 \*FLOYD, WINTHROP T. (1920).....1049 Market St., San Francisco, Calif.  
 \*FRISBEE, IRA N. (1923).....5 Reeder Bldg., Beverly Hills, Calif.  
 \*GIBSON, WALTER B. (1922).....530 W. 6th St., Los Angeles, Calif.  
 \*HARRELL, VERNE (1927).....909 Higgins Bldg., Los Angeles, Calif.  
 \*HUMPHREY, FREDERIC L. (1922)...351 California St., San Francisco, Calif.  
 \*IRVING, HORACE S. (1927).....215 West 7th St., Los Angeles, Calif.  
 \*IRWIN, EDWIN ARTHUR (1922)  
     610 American Nat'l Bank Bldg., San Francisco, Calif.  
 \*JACOBSON, LOUIS R. (1920).....20 San Leandro Way, San Francisco, Calif.  
 \*JONES, CHARLES STONE (1922).....714 S. Hill St., Los Angeles, Calif.  
 \*JORGENSEN, J. H. (1922).....41 Sutter St., San Francisco, Calif.  
 \*KRUEGER, JUDSON E. (1920).....210 Crocker Bldg., San Francisco, Calif.  
 \*LUCKHAM, LLOYD P. (1923).....357 So. Hill St., Los Angeles, Calif.  
 \*MATTINGLY, B. D. (1920).....1020 Balfour Bldg., San Francisco, Calif.  
 \*MILLS, HARRY B. (1921).....536 A. G. Bartlett Bldg., Los Angeles, Calif.  
 \*MITCHELL, FRANKLIN (1918).1020 So. Kingsley Drive, Los Angeles, Calif.  
 \*MITCHELL, WALTER K. (1916)  
     714 H. W. Hellman Bldg., Los Angeles, Calif.  
 \*MORDY, WILLIAM HEDLEY (1926).900 North Broadway, Los Angeles, Calif.  
 \*MORETON, A. L. (1926).....810 So. Flower St., Los Angeles, Calif.  
 \*NEWMAN, MAURICE N. (1922).....720 Hass Bldg., Los Angeles, Calif.  
 \*NOWELL, H. EDWIN (1920).....601 Crocker Bldg., San Francisco, Calif.  
 \*PAGEN, J. LAWRENCE (1921)  
     700 Merchants Exchange Bldg., San Francisco, Calif.  
 \*PETERSEN, CHAS. H. (1923).....310 Sansome St., San Francisco, Calif.  
 \*PLIMSOLL, HERBERT R. (1924)  
     Garden Courts Apts., Cor. Euclid Ave. & Ridge, Berkeley, Calif.  
 \*QUINN, WILLIAM P. (1922).1125 Stock Exchange Bldg., Los Angeles, Calif.  
 \*RITTER, FERDINAND T. (1920)  
     1115 Pacific Southwest Bldg., Long Beach, Calif.  
 \*ROBB, GORDON (1919).....508 Pacific Mutual Bldg., Los Angeles, Calif.  
 \*RODOLPH, ROLLIN P. (1925).....601 Crocker Bldg., San Francisco, Calif.  
 \*ROSE, HERBERT B. (1927).....602 Crocker Bldg., San Francisco, Calif.  
 \*RUPP, CHARLES P. (1920).....24 California St., San Francisco, Calif.  
 \*THOMSON, HENRY M. (1920)  
     1428 C. C. Chapman Bldg., Los Angeles, Calif.  
 \*WATSON, JOHN W. (1921).....1020 Balfour Bldg., San Francisco, Calif.  
 \*WILSON, ROBERT W. (1921).....Crocker Bldg., San Francisco, Calif.

### *Members*

### **Colorado**

- \*COLLINS, CLEM W. (1916).....1030 Foster Bldg., Denver, Colo.  
 \*CONCKLIN, CHARLES S. (1925).....1724 Champa St., Denver, Colo.  
 \*CRANE, RICHARD M. (1922).....1724 Champa St., Denver, Colo.  
 \*FULTON, CLARENCE H. (1916).....609 Ideal Bldg., Denver, Colo.  
 \*HAMMA, MORTON M. (1916).1025 First National Bank Bldg., Denver, Colo.  
 \*HELWIG, CLARENCE FRANKLIN (1916).....915 Lafayette St., Denver, Colo.  
 \*HUMPHREYS, WILLIAM E. (1916).....701-2 Colorado Bldg., Denver, Colo.  
 \*LAWRENCE, THOMAS HOEL (1920).722 U. S. Natl. Bank Bldg., Denver, Colo.  
 \*LEITH, JOHN (1916).....Eureka, Colo.  
 \*MITCHELL, HORACE H. (1916)  
     65 Independence Bldg., Colorado Springs, Colo.  
 \*PEDLEY, T. A. (1916).....The Midwest Refining Co., Denver, Colo.

### *Associates*

- \*MAYO, RALPH B. (1916).....530 Foster Bldg., Denver, Colo.  
 \*YOUNG, T. RAYMOND (1921)c/o O'Meara-Young Motor Co., Denver, Colo.

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### Connecticut

#### Members

- \*COATES, CHARLES FLOYD (1920)....18 Robin Road, West Hartford, Conn.
- \*EDMONDS, DAVID J. (1916).....Brookside Ave., Darien, Conn.
- \*GARRETT, JOHN (1919).....645 Farmington Ave., Hartford, Conn.
- \*HADFIELD, SETH (1921).....750 Main St., Hartford, Conn.
- \*HATHAWAY, EDWIN B. (1924).....803 Main St., Hartford, Conn.
- \*KNUST, HENRY (1922).....43 Farmington Ave., Hartford, Conn.
- \*MACKENZIE, D. D. F. (1916)....134 Otter Rock Drive, Greenwich, Conn.
- \*MUSGRAVE, WALTER ALEXANDER (1925)....18 Asylum St., Hartford, Conn.
- \*PETZE, EDWARD I. (1916).....70 Judson Ave., New Haven, Conn.
- \*ROBERTS, CHARLES CULLEN (1916)....184 No. Oxford St., Hartford, Conn.
- \*ROTHWELL, PERCY (1922).....750 Main St., Hartford, Conn.
- \*SEWARD, HERBERT F. (1916).....151 Court St., New Haven, Conn.
- \*SHOOK, S. EARL (1925).....945 Main St., Bridgeport, Conn.
- \*TROUB, LEONARD M. (1920).....750 Main St., Hartford, Conn.
- \*VANNAIS, LEON E. (1921).....30 Asylum St., Hartford, Conn.
- \*WHITE, WILLIAM Z. (1926).....220 Plant Bldg., New London, Conn.
- \*WILSON, CHARLES C. (1916).....404 Fairview Ave., Bridgeport, Conn.
- \*YOUNG, GEORGE R. (1925).....193 Grand St., Waterbury, Conn.

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- \*COBB, PERRY R. (1925).....101 Parker Ave., North, Meriden, Conn.
- \*HAINES, H. CLAIRE (1924).....110 Mt. Grove St., Bridgeport, Conn.
- \*ROONEY, JAMES P. (1926).....750 Main St., Hartford, Conn.

### Delaware

#### Members

- \*COE, ALFRED H. (1923).....4154 duPont Bldg., Wilmington, Del.
- \*ISZARD, CLIFFORD F. (1916).....2054 duPont Bldg., Wilmington, Del.
- \*WRIGHT, PETER T. (1916).....1112 Broome St., Wilmington, Del.

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- \*PYLE, JOSEPH LYBRAND (1924).....2 Bedford Ct., Wilmington, Del.

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#### Members

- \*ANDERSON, J. F. (1916).....3426 16th St., N. W., Washington, D. C.
- \*ANDERSON, J. F. (1916).....3426 16th St., N. W., Washington, D. C.
- \*BATES, JOHN EDWARD (1916)  
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- \*BECK, HOWARD CLINTON (1916)....535 Southern Bldg., Washington, D. C.
- \*GRAHAM, GOODWIN PRICE (1926)  
707 Washington Loan & Trust Bldg., Washington, D. C.
- \*KENDRICK, WAYNE (1923).....20 Rust Bldg., Washington, D. C.
- \*SPRINGER, DURAND W. (1916)....736 Woodward Bldg., Washington, D. C.
- \*SMITH, W. M. (1920).....829 Transportation Bldg., Washington, D. C.

#### Associates

- \*GORMLEY, JOSEPH A. (1927)....829 Transportation Bldg., Washington, D. C.
- \*MUDDIMAN, ALLAN (1926).....3900 8th St., Washington, D. C.
- \*THOMPSON, E. (1916).....1140 Investment Bldg., Washington, D. C.

### Florida

#### Members

- \*BENNETT, RUSSELL W. (1916).....Realty Bldg., Jacksonville, Fla.
- \*BIGG, MALCOLM W. (1923).....Clewiston, Fla.
- \*DANFORTH, PITT W. (1916).....P. O. Box 910A, Jacksonville, Fla.

## *Geographical List of Members and Associates*

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- \*HALL, JOHN A. (1916) . . . . .Barnett National Bank Bldg., Jacksonville, Fla.
- \*HANNON, FRANK M. (1917) . . . . .P. O. Box 1552, West Palm Beach, Fla.
- \*HANSBROUGH, J. A. (1916) . . . . .608 Tampa St., Tampa, Fla.
- \*HILL, GORDON M. (1926) . . . . .6 F. Atlantic Natl. Bk. Annex, Jacksonville, Fla.
- \*MUCKLOW, WALTER (1916) .815 Barnett Nat'l Bank Bldg., Jacksonville, Fla.
- \*OATES, LEWIS A. (1923) . . . . .708-12 Realty Board Bldg., Miami, Fla.
- \*WILLIAMS, FRANCIS M. (1916) .400 Law Exchange Bldg., Jacksonville, Fla.
- \*WINTER, THOMAS H. (1916) . . . . .2785 Park St., Jacksonville, Fla.

### *Associates*

- \*ABERNETHY, WILLIAM M. (1924)  
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- \*BAKER, LESTER H. (1922) . . . . .P. O. Box 1592, Fort Myers, Fla.
- \*FORNEY, WELBORNE J. (1925)  
1509 Barnett Natl. Bank Bldg., Jacksonville, Fla.
- \*FOY, HUBERT V. (1920) . . . . .504 Tampa Theatre Bldg., Tampa, Fla.
- \*HURST, CLARENCE HARVEY (1925) . . . . .302 Olympia Bldg., Miami, Fla.
- \*MURPHY, VINCENT J. (1927) . . . . .201 Hall Bldg., St. Petersburg, Fla.
- \*POTTER, CHARLES C. (1925) . . . . .804-806 O. B. T. Bldg., Orlando, Fla.
- \*WELSH, ARTHUR E. (1922) . . . . .201 Hall Bldg., St. Petersburg, Fla.

## **Georgia**

### *Members*

- \*ABBOTT, BENJAMIN F. (1919) . . . . .Box No. 1072, Atlanta, Ga.
- \*BARNES, M. H. (1920) .506 Liberty Bank & Trust Co. Bldg., Savannah, Ga.
- \*BLACK, DAMERON (1916) . . . . .P. O. Box 2203, Atlanta, Ga.
- \*DAVIS, LEWIS L. (1922) . . . . .1423 Atlanta Trust Bldg., Atlanta, Ga.
- \*HUNTER, JOEL (1916) . . . . .Atlanta Trust Co. Bldg., Atlanta, Ga.
- \*JACKSON, Wm. C. (1922) . . . . .1423 Atlanta Trust Co. Bldg., Atlanta, Ga.
- \*JAMES, WILLIAM H. (1925) . . . . .1609-10 Candler Bldg., Atlanta, Ga.
- \*JOHNSTON, CLARENCE EDWARD (1916) . . . . .P. O. Box 1341, Atlanta, Ga.
- \*MCIVER, JOHN T. (1920) . . . . .506-12 National Bank Bldg., Savannah, Ga.
- \*MARSH, R. P. (1916) . . . . .1006 Lamar Bldg., Augusta, Ga.
- \*METZ, CHARLES JAS. (1916) . . . . .208-9 Candler Bldg., Atlanta, Ga.
- \*MYLES, FRANK C. (1926) . . . . .901 Hurt Bldg., Atlanta, Ga.
- \*RESPESS, JAMES L. (1916) . . . . .904-7 Atlanta Nat'l Bank Bldg., Atlanta, Ga.
- \*RICHARDSON, EDWARD (1916) . . . . .Atlanta Trust Co. Bldg., Atlanta, Ga.
- \*THOMPSON, A. FENTON (1916) . . . . .1006 Empire Bldg., Atlanta, Ga.
- \*WHEALLER, E. O. (1916) . . . . .Cornelia, Ga.

### *Associates*

- \*BRANCH, THOMAS W. (1923) . . . . .551 Page Ave., N. E., Atlanta, Ga.

## **Illinois**

### *Members*

- \*ADKINS, WILLIAM G. (1916) . . . . .30 No. Dearborn St., Chicago, Ill.
- \*AITCHISON, ROBERT J. (1922) . . . . .10 S. La Salle St., Chicago, Ill.
- \*ANDERSEN, ARTHUR (1916) . . . . .1814 Harris Trust Bldg., Chicago, Ill.
- \*ANDERSEN, WALTER H. (1927) . . . . .1814 Harris Trust Bldg., Chicago, Ill.
- ANDREAE, ROY (1927) . . . . .231 So. La Salle St., Chicago, Ill.
- \*ANDREWS, FREDERICK B. (1918) . . . . .33 So. Clark St., Chicago, Ill.
- \*ASHMAN, LEWIS (1916) . . . . .310 So. Michigan Ave., Chicago, Ill.
- \*AUER, JACOB (1916) . . . . .208 So. La Salle St., Chicago, Ill.
- \*BACON, ALBERT T. (1916)  
Continental & Commercial Bank Bldg., Chicago, Ill.
- \*BAKER, JACOB CHRISTIAN (1921) . . . . .222 W. Adams St., Chicago, Ill.
- \*BAKER, WALTER EARL (1925) . . . . .1814 Harris Trust Bldg., Chicago, Ill.
- \*BALCH JOHN H. (1922) . . . . .310 So. Michigan Ave., Chicago, Ill.

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- \*BANKS, CHARLES S. J. (1921).....105 W. Monroe St., Chicago, Ill.
- \*BANTA, V. FRANK (1923).....360 N. Michigan Ave., Chicago, Ill.
- \*BAYNE, ROBERT (1916)  
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- \*BECK, HERBERT (1916).....105 South La Salle Street, Chicago, Ill.
- \*BENINGTON, HAROLD (1916).....140 South Dearborn St., Chicago, Ill.
- \*BERGER, ROBERT O. (1916).....231 S. La Salle St., Chicago, Ill.
- \*BETAK, THEODORE W. (1916).....717 Greenwood Ave., Glencoe, Ill.
- \*BLISS, J. H., (1916).....322 No. East Ave., Oak Park, Ill.
- \*BOUGHEY, FRANK M. (1916).....900 South Wabash Ave., Chicago, Ill.
- \*BOULTER, WILLIAM B. (1916).....111 West Monroe St., Chicago, Ill.
- BOURNE, ALFRED E. (1922).....849 Leland Ave., Chicago, Ill.
- \*BOWKER, SAMUEL W. (1923).....805 Cass St., Chicago, Ill.
- \*BOWLBY, J. M. (1923).....110 South Dearborn St., Chicago, Ill.
- \*BOYACK, HARRY (1916).....105 South La Salle St., Chicago, Ill.
- \*BREWER, GEORGE H. (1922).....7 So. Dearborn St., Chicago, Ill.
- \*BROOKE, HERBERT J. (1916).....208 So. La Salle St., Chicago, Ill.
- \*BROWN, GLENN LATHROP (1921).....4201 So. Halsted St., Chicago, Ill.
- \*BROWN, ROBERT C. (1916).....10 So. La Salle St., Chicago, Ill.
- \*BURROUGHS, E. C. (1925).....Box 1052, G. P. O., Chicago, Ill.
- \*CAMPBELL, ANDREW L. (1923).....105 So. La Salle St., Chicago, Ill.
- \*CAMPBELL, JAMES B. (1916).....105 So. La Salle St., Chicago, Ill.
- \*CASTENHOLZ, WILLIAM B. (1916).....140 S. Dearborn St., Chicago, Ill.
- \*CAVANAGH, HARRY L. (1917).....105 So. La Salle St., Chicago, Ill.
- \*CHANDLER, GRANT (1916).....1814 Harris Trust Bldg., Chicago, Ill.
- \*CLYDE, HENRY B. (1917).....37 West Van Buren St., Chicago, Ill.
- \*COLE, JESSE E. (1916).....1049 First Natl. Bank Bldg., Chicago, Ill.
- COLE, WESLEY T. (1916).....2701 Armitage Ave., Chicago, Ill.
- \*COMFORT, RUSSELL D. (1924).....748 Peoples Gas Bldg., Chicago, Ill.
- \*COOPER, JOHN A. (1916).....231 So. La Salle St., Chicago, Ill.
- \*CULLEN, WILLIAM HERBERT (1916).....105 W. Monroe St., Chicago, Ill.
- \*CULP, NELSON (1925).....208 S. La Salle St., Chicago, Ill.
- \*DAVIS, CHARLES KIER (1924).....231 So. La Salle St., Chicago, Ill.
- \*DAVIS, RALPH GUILBERT (1921).....5752 W. Circle Ave., Chicago, Ill.
- \*DECKER, HIRAM E. (1916).....209 So. La Salle St., Chicago, Ill.
- \*DELANY, C. M. (1916).....4414 N. Paulina St., Chicago, Ill.
- \*DEWEY, DIX D. (1924).....Yeomen City of Childhood, Dundee, Ill.
- \*DREVER, JOHN S. (1923).....7 So. Dearborn St., Chicago, Ill.
- \*DREVER, THOMAS (1916).....1800 Roscoe St., Chicago, Ill.
- \*DUNCOMBE, FRED JOHN (1924).....4331 Vista Terrace, Chicago, Ill.
- \*DUTTINE, HARRY D. (1923).....7 So. Dearborn St., Chicago, Ill.
- \*ECKELMAN, PAUL (1924).....332 So. Michigan Ave., Chicago, Ill.
- \*ESSMAN, WILLIAM C. (1922).....33 So. Clark St., Chicago, Ill.
- \*FLERSHEM, WHITNEY B. (1916).....30 N. Dearborn St., Chicago, Ill.
- \*FOTHERINGHAM, ALEXANDER K. (1916).....7320 Paxton Ave., Chicago, Ill.
- \*FRANCIS, ANNA G. (1925).....1934 Sherman Ave., Evanston, Ill.
- \*FRAZER, GEORGE E. (1922).....208 So. La Salle St., Chicago, Ill.
- \*GALLAGHER, LEO P. (1927).....111 West Monroe St., Chicago, Ill.
- \*GALLAGHER, ROBERT A. (1923).....Harris Trust Bldg., Chicago, Ill.
- \*GAUSS, ROBERT (1923).....77 West Washington St., Chicago, Ill.
- \*GEILEN, JOSEPH H. (1916).....77 West Washington St., Chicago, Ill.
- \*GILBY, JOSEPH H. (1925).....33 So. Clark St., Chicago, Ill.
- \*GILKINSON, WILLIAM WESLEY (1926).....1021 W. Adams St., Chicago, Ill.
- \*GOETTSCHKE, H. C. (1917).....729 Chicago Stock Exch. Bldg., Chicago, Ill.
- \*GORDON, A. B. (1916).....5134 Fulton St., Chicago, Ill.
- \*GORE, EDWARD E. (1916).....111 West Monroe St., Chicago, Ill.
- \*GRADE, A. I. (1922).....8 So. Dearborn St., Chicago, Ill.
- \*GRANT, ALEXANDER RICHARDSON (1925)  
7 South Dearborn St., Chicago, Ill.

## *Geographical List of Members and Associates*

- \*GRANT, JOHN G. (1920).....231 So. La Salle St., Chicago, Ill.  
 \*GREEN, R. H. A. (1920).....105 S. La Salle St., Chicago, Ill.  
 \*GROBE, L. C. (1916).....7 S. Dearborn St., Chicago, Ill.  
 \*GROVES, JAMES M. (1926).....105 S. La Salle St., Chicago, Ill.  
 HAGBERG, JOHN SIGFRID (1925).....10 So. La Salle St., Chicago, Ill.  
 HAMAN, O. EDWARD (1922).....7 So. Dearborn St., Chicago, Ill.  
 \*HANSEN, CHRISTIAN (1923)  
     1837 Illinois Merchants Bank Bldg., Chicago, Ill.  
 \*HARRISON, EDWARD H. (1916).....29 So. La Salle St., Chicago, Ill.  
 \*HART, FRED W. (1916).....332 So. Michigan Ave., Chicago, Ill.  
 \*HATHAWAY, JOE A. (1922).....2326 Grey Ave., Evanston, Ill.  
 \*HAYLES, ALFRED C. (1922).....7 So. Dearborn St., Chicago, Ill.  
 \*HENDERSON, THOMAS B. G. (1919).....231 So. La Salle St., Chicago, Ill.  
 \*HILL, WILLIAM E. (1926).....528 So. Wells St., Chicago, Ill.  
 \*HILTON, E. D. (1921).....110 So. Dearborn St., Chicago, Ill.  
 \*HIMMELBLAU, A. (1923).....140 So. Dearborn St., Chicago, Ill.  
 \*HIMMELBLAU, DAVID (1916).....942 First Natl. Bank Bldg., Chicago, Ill.  
 HUTCHINSON, DONALD J. (1927).....77 W. Washington St., Chicago, Ill.  
 \*HUTCHISON, GEORGE E. (1916).....332 So. Michigan Ave., Chicago, Ill.  
 \*JACKSON, A. C. (1922).....208 W. Washington St., Chicago, Ill.  
 \*JANZEN, J. A. (1927).....10 So. La Salle St., Chicago, Ill.  
 \*JIRGAL, JOHN (1926).....111 W. Monroe St., Chicago, Ill.  
 JOACHIM, C. A. (1922).....122 So. Michigan Ave., Chicago, Ill.  
 \*JOHNSON, ALEXANDER (1916).....1267 First Natl. Bank Bldg., Chicago, Ill.  
 \*JOHNSON, GEORGE P. (1916).....10 So. La Salle St., Chicago, Ill.  
 \*JOHNSON, IVER R. (1926).....7 So. Dearborn St., Chicago, Ill.  
 \*JOHNSON, PAUL C. (1916).....505 Fair Oaks Ave., Oak Park, Ill.  
 \*JOPLIN, J. PORTER (1916).....307 N. Michigan Ave., Chicago, Ill.  
 \*KANE, J. M. (1925).....Harris Trust Bldg., Chicago, Ill.  
 \*KELLY, WILLIAM P. (1916).....Harvester Bldg., Chicago, Ill.  
 KERR, FRANK L. (1927).....1814 Harris Trust Bldg., Chicago, Ill.  
 \*KIRBY, WILLIAM C. (1916).....105 W. Monroe St., Chicago, Ill.  
 \*KOHLE, ERIC L. (1916).....1329 Tribune Tower, Chicago, Ill.  
 \*KRUEGER, EDW. WM. (1920).....307 No. Michigan Ave., Chicago, Ill.  
 \*KUHN, MAURICE S. (1916).....11 So. La Salle St., Chicago, Ill.  
 \*LABONTE, FRANK G. (1916).....164 W. Jackson Blvd., Chicago, Ill.  
 \*LAIRD, JOHN K. (1916).....164 W. Jackson Blvd., Chicago, Ill.  
 \*LANGER, CHARLES H. (1916).....332 So. Michigan Ave., Chicago, Ill.  
 \*LE CLEAR, W. M. (1916).....140 So. Dearborn St., Chicago, Ill.  
 \*LEE, C. H. (1927).....111 W. Monroe St., Chicago, Ill.  
 \*LENHART, NORMAN JOSEPH (1924).....231 So. La Salle St., Chicago, Ill.  
 \*LEVI, DAVID J. (1916).....332 So. La Salle St., Chicago, Ill.  
 LEWIS, THEODORE J. (1926).....932 Union Trust Bldg., Chicago, Ill.  
 \*LORD, ELBRIDGE LENON (1923).....332 So. Michigan Ave., Chicago, Ill.  
 LUBY, OSWALD D. (1923).....10 So. La Salle St., Chicago, Ill.  
 \*MACDONALD, R. O. (1916).....111 West Monroe St., Chicago, Ill.  
 \*MCCLUSKEY, HARRY C. (1919).....1066 West Adams St., Chicago, Ill.  
 \*MCGREGOR, JAMES P. (1916).....105 So. La Salle St., Chicago, Ill.  
 \*MCGUINN, E. B. (1916).....1320 Central St., Evanston, Ill.  
 \*MCKINSEY, JAMES O. (1920).....7 S. Dearborn St., Chicago, Ill.  
 \*MAHONEY, ALBERT W. (1923).....10 So. La Salle St., Chicago, Ill.  
 \*MARTIN, ROBERT W. (1916).....1267 First Natl. Bank Bldg., Chicago, Ill.  
 \*MARVIN, J. ARTHUR (1921).....140 S. Dearborn St., Chicago, Ill.  
 \*MATTHEWS, GEORGE H. (1922).....231 S. La Salle St., Chicago, Ill.  
 \*MEDLOCK, ARTHUR (1916).....231 So. La Salle St., Chicago, Ill.  
 \*MEDLOCK, JOHN (1916).....231 So. La Salle St., Chicago, Ill.  
 \*MENDENHALL, JOSHUA (1916).....1715 Ill. Merchants Bank Bldg., Chicago, Ill.  
 \*MERKLE, WILLIAM (1925).....1715 Ill. Merchants Bank Bldg., Chicago, Ill.  
 \*MILLER, HOMER L. (1918).....231 S. La Salle St., Chicago, Ill.

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*MORRISON, RUSSELL HOWARD (1927).....	100 West Monroe St., Chicago, Ill.
MURNANE, EDWARD J. (1925).....	105 S. La Salle St., Chicago, Ill.
NAIRN, JOHN L. (1921).....	417 Postal Telegraph Bldg., Chicago, Ill.
NELSON, GILBERT (1918).....	11 S. La Salle St., Chicago, Ill.
*NICHOL, GEORGE J. (1921).....	38 So. Dearborn St., Chicago, Ill.
*OGLESBEE, NATHAN H. (1923).....	310 S. Michigan Ave., Chicago, Ill.
*OSBORNE, LEONARD N. (1920).....	2037 Powell Ave., Chicago, Ill.
*PALMER, ALBERT L. (1916).....	41 So. La Salle St., Chicago, Ill.
*PALMER, ERNEST O. (1922).....	10 So. La Salle St., Chicago, Ill.
*PAPKE, M. E. J. (1917).....	208 So. La Salle St., Chicago, Ill.
*PASSMORE, CHARLES OSBORNE (1927).....	208 So. La Salle St., Chicago, Ill.
*PAYNE, ROBERT E. (1925).....	110 South Dearborn St., Chicago, Ill.
*PETERHANS, L. (1923).....	231 So. La Salle St., Chicago, Ill.
*PETTENGILL, PAUL W. (1924).....	1329 Tribune Tower, Chicago, Ill.
*PINKERTON, PAUL W. (1921).....	30 N. La Salle St., Chicago, Ill.
*PYNE, SYDNEY ARTHUR (1922).....	1409 Farwell Ave., Chicago, Ill.
*QUIGLEY, ANDREW J. (1916).....	35 East Wacker Drive, Chicago, Ill.
*REAY, W. M. (1916).....	Harvester Bldg., Chicago, Ill.
*RECKITT, ERNEST (1916).....	111 West Monroe St., Chicago, Ill.
*REDMAN, ORRIN A. (1916).....	343 So. Dearborn St., Chicago, Ill.
*REEDY, THOMAS J. (1920).....	310 So. Michigan Ave., Chicago, Ill.
*ROBB, ROBERT W. (1922).....	110 So. Dearborn St., Chicago, Ill.
*ROBERTS, FRANCIS RICHARD (1916).....	2004 Straus Bldg., Chicago, Ill.
*ROSS, WILLIAM F. G. (1921).....	105 So. La Salle St., Chicago, Ill.
*ROSSETTER, GEORGE W. (1916).....	111 W. Monroe St., Chicago, Ill.
*ROUNTREE, GEORGE V. (1921).....	208 So. La Salle St., Chicago, Ill.
*SCHEINMAN, JESSE D. (1923).....	310 So. Michigan Blvd., Chicago, Ill.
*SCHELTES, S. ADRIAN (1916).....	833 Jackson Blvd., Chicago, Ill.
*SCHWAGMEYER, EMIL HENRY (1926).....	1630 So. 13th St., Maywood, Ill.
*SCOVILL, HIRAM T. (1916).....	217 Commerce Bldg., Urbana, Ill.
*SCUDDER, LAWRENCE W. (1916).....	110 So. Dearborn St., Chicago, Ill.
SELLS, JOHN F. C. (1927).....	231 So. La Salle St., Chicago, Ill.
*SHIELDS, EDWIN R. (1921).....	133 W. Washington St., Chicago, Ill.
*SIVERTSON, FLORENCE L. (1919).....	134 No. La Salle St., Chicago, Ill.
*SMART, ALLEN R. (1916).....	111 W. Monroe St., Chicago, Ill.
*STENN, HARRY M. (1921).....	40 No. Dearborn St., Chicago, Ill.
*STEVEN, J. ANGUS (1916).....	7 So. Dearborn St., Chicago, Ill.
*STOLP, JOHN A. (1920).....	307 No. Michigan Ave., Chicago, Ill.
*SUNLEY, WILLIAM T. (1916).....	3411 So. Michigan Ave., Chicago, Ill.
*SUTHERLAND, WILLIAM (1916).....	105 So. La Salle St., Chicago, Ill.
*THOMPSON, WM. W. (1916).....	7 So. Dearborn St., Chicago, Ill.
*TORBET, ALBERT W. (1922).....	208 So. La Salle St., Chicago, Ill.
*TRIMARCO, RALPH (1926).....	4540 Armitage Ave., Chicago, Ill.
*TURTLE, GEORGE R. (1921).....	850 Otis Bldg., Chicago, Ill.
*UTTER, ARTHUR J. (1923).....	175 Jackson Blvd., Chicago, Ill.
*VAN EPS, GEORGE T. (1919).....	111 W. Monroe St., Chicago, Ill.
*VERNON, WILLIAM LAWTHOR (1926).....	Cairo, Ill.
*VINCENT, W. W. (1917).....	10 So. La Salle St., Chicago, Ill.
*WAGNER, ISAAC (1922).....	166 W. Jackson Blvd., Chicago, Ill.
*WEBSTER, WILLIAM DOUGLAS (1916).....	343 So. Dearborn St., Chicago, Ill.
*WEISS, JULIUS V. (1917).....	10 So. La Salle St., Chicago, Ill.
*WELSCH, HENRY WILLIAM (1925).....	111 W. Monroe St., Chicago, Ill.
*WHITE, FRANK C. (1917).....	809 Rosewood Ave., Winnetka, Ill.
*WHITWORTH, C. R. (1916).....	10 So. La Salle St., Chicago, Ill.
*WILCOX, EDWARD B. (1927).....	1501 Harris Trust Bldg., Chicago, Ill.
*WILSON, RICHARD (1916).....	105 So. La Salle St., Chicago, Ill.
*WOLF, GEORGE D. (1920).....	932-7 So. Dearborn St., Chicago, Ill.
*WOLF, HARRY H. (1921).....	7 So. Dearborn St., Chicago, Ill.
*WOOD, FRANCIS LEIGH (1916).....	231 So. La Salle St., Chicago, Ill.

## *Geographical List of Members and Associates*

- \*YULE, GEORGE G. (1922).....800 Washington St., Evanston, Ill.  
 \*ZUEHLKE, WALTER W. (1916).....1814 Harris Trust Bldg., Chicago, Ill.

### *Associates*

- \*ALTSCHULER, HARRY (1926).....134 No. La Salle St., Chicago, Ill.  
 \*BAUMANN, HARRY P. (1927).....208 So. La Salle St., Chicago, Ill.  
 \*BILLINGTON, WILLIAM HOWARD (1925).....231 So. La Salle St., Chicago, Ill.  
 \*BROPHY, DANIEL A. (1924).....4501 So. Western Blvd., Chicago, Ill.  
 \*BRYANT, R. A. (1925).....208 So. La Salle St., Chicago, Ill.  
 \*CHECKERS, JOSEPH M. (1927).....231 So. La Salle St., Chicago, Ill.  
 \*COLBY, GUY IRVING (1922).....77 W. Washington St., Chicago, Ill.  
 \*CRAWFORD, P. L. (1918).....332 So. Michigan Ave., Chicago, Ill.  
 \*DAINES, HARVEY C. (1926).....5718 Drexel Ave., Chicago, Ill.  
 \*DAVIES, ERNEST COULTER (1924)  
     Wieboldt Hall, McKinlock Campus, Chicago, Ill.  
 \*DAWSON, ERNEST GEORGE (1922).....5600 Roosevelt Road, Chicago, Ill.  
 \*DOBSON, RAY R. (1927).....111 W. Monroe St., Chicago, Ill.  
 \*FANCHER, HARRY M. (1927).....63 E. 35th St., Chicago, Ill.  
 \*FINNEY, H. A. (1919).....833 Greenwood Ave., Wilmette, Ill.  
 \*FONGER, ROBERT V. (1923).....6507 Sheridan Road, Chicago, Ill.  
 \*FUE, CHARLES J. (1926).....2025 Peoples Gas Building, Chicago, Ill.  
 \*GLASSER, MORRIS M. (1927).....134 No. La Salle St., Chicago, Ill.  
 \*HALL, ROY (1920).....163 Lawton Road, Riverside, Ill.  
 \*HITE, HUGH H. (1926).....1635 Peoples Gas Bldg., Chicago, Ill.  
 \*HOPKINS, MILO B. (1927).....7 So. Dearborn St., Chicago, Ill.  
 \*JONES, ARCHIE B. (1923)  
     4327 No. Francisco Ave., Ravenswood, Chicago, Ill.  
 \*KELLY, DANIEL J. (1923).....9416 So. Laflin St., Chicago, Ill.  
 \*LACKEY, HOMER M. (1920).....140 S. Dearborn St., Chicago, Ill.  
 \*LAIRD, FREDERICK C. (1927).....1433 Conway Bldg., Chicago, Ill.  
 \*LATHROP, WILL BROWN (1919).....53 W. Jackson Blvd., Chicago, Ill.  
 \*LYNN, J. FRED (1924).....10 So. La Salle St., Chicago, Ill.  
 \*MADDEN, WILLIAM J. (1927).....208 So. La Salle St., Chicago, Ill.  
 \*MELVOIN, CHARLES (1926).....134 No. La Salle St., Chicago, Ill.  
 \*MONTGOMERY, JOHN R. (1923).....231 So. La Salle St., Chicago, Ill.  
 \*MORRISON, PAUL L. (1926).....112 W. Adams St., Chicago, Ill.  
 \*MURPHY, FLAY L. (1923).....360 No. Michigan Ave., Chicago, Ill.  
 \*MYER, RAYMOND P. (1926).....514 Waukegan Nat'l Bk. Bldg., Waukegan, Ill.  
 \*NAVEN, BEN STANTON (1925).....208 So. La Salle St., Chicago, Ill.  
 \*POND, HAROLD M. (1923).....77 West Washington St., Chicago, Ill.  
 \*ROSS, KENNETH DWIGHT (1922).....137 So. La Salle St., Chicago, Ill.  
 \*SHAW, CLAUDE MASON (1922).....1429 N. Lockwood Ave., Chicago, Ill.  
 \*SMART, JACKSON W. (1927).....111 W. Monroe St., Chicago, Ill.  
 \*SMART, ROBERT F. (1926).....111 W. Monroe St., Chicago, Ill.  
 \*TATE, DELBERT L. (1923).....1012 N. Lombard Ave., Oak Park, Ill.  
 \*TEETER, EARL G. (1917).....332 So. La Salle St., Chicago, Ill.  
 \*THOM, HARRY (1923).....339 E. Chicago Ave., Chicago, Ill.  
 \*TILNEY, STANLEY D. (1921).....222 West Adams St., Chicago, Ill.  
 \*WILSON, C. I. (1925).....14 No. Franklin St., Chicago, Ill.  
 \*WILLIAMS, PERCIVAL L. (1924).....7 South Dearborn St., Chicago, Ill.  
 \*WINZER, O. E. (1923).....29 So. La Salle St., Chicago, Ill.

## **Indiana**

### *Members*

- \*BUIST, GEORGE B. (1918).....1011-14 First Natl. Bank Bldg., Fort Wayne, Ind.  
 \*DEDAKER, ROBERT N. (1922).....1405 Merchants Bank Bldg., Indianapolis, Ind.  
 \*ERSKINE, ALBERT R. (1916).....% Studebaker Corp., South Bend, Ind.  
 \*FICK, H. WILLIAM (1919).....825 J. M. S. Bldg., South Bend, Ind.  
 \*HILL, GEORGE R. (1924).....9-10 Ledbetter Bldg., Michigan City, Ind.

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- \*OLIVE, GEORGE S. (1919).....908-9 Hume-Mansur Bldg., Indianapolis, Ind.
- \*PEDIGO, DUNCAN E. (1921).....309 Guaranty Bldg., Indianapolis, Ind.
- \*ROBERTS, A. D. (1916).....French Lick Springs Hotel Co., French Lick, Ind.
- \*WHARTON, J. RUSSELL (1927).....825 J. M. S. Bldg., South Bend, Ind.
- \*WREGE, ARTHUR J. (1916).....1510 Fletcher Trust Bldg., Indianapolis, Ind.
- \*YEOMAN, STEPHEN SMITH (1920)  
207 Hume-Mansur Bldg., Indianapolis, Ind.

### *Associates*

- \*BAERNCOFF, JOSEPH BERNARD (1924)  
908 Hume Mansur Bldg., Indianapolis, Ind.
- \*CHAPMAN, ARTHUR R. (1922).....904 Hume Mansur Bldg., Indianapolis, Ind.
- \*KEOUGH, JOHN E. (1925).....908 Hume Mansur Bldg., Indianapolis, Ind.
- \*KERMAN, WILLIAM H. (1920).....602 Tri State Bldg., Fort Wayne, Ind.
- \*NELSON, FRANKLIN H. (1922).....908 Hume Mansur Bldg., Indianapolis, Ind.
- \*OLIVE, JAMES C. (1926).....908 Hume Mansur Bldg., Indianapolis, Ind.
- \*SCHURZ, FRANKLIN D. (1925).....The South Bend Tribune, South Bend, Ind.
- \*STIERS, NORVEL M. (1921).....2901 East Washington St., Indianapolis, Ind.

## **Iowa**

### *Members*

- \*AHLBERG, THORSTEN J. (1920).....2315 Grand Ave., Des Moines, Iowa
- \*BILLINGS, PHILIP L. (1916).....400 Iowa Bldg., Des Moines, Iowa
- \*GUTHRIE, WILLIAM (1916).....323-5 Davidson Bldg., Sioux City, Iowa
- \*HAMMARSTROM, ALBERT H. (1916).....208 Weston Bldg., Clinton, Iowa
- \*HOLDSWORTH, HENRY N. (1916)  
Johnson County Bank Bldg., Iowa City, Iowa

- \*MCGLADREY, IRA B. (1927)  
1012 Merchants Natl. Bank Bldg., Cedar Rapids, Iowa
- \*MAST, C. A. (1916).....111 East 7th St., Davenport, Iowa
- \*PROUTY, EDWIN G. (1916).....400 Iowa Bldg., Des Moines, Iowa
- \*TOMPKINS, CHARLES D. (1916).....Harris Emery Co., Des Moines, Iowa
- \*WORTHINGTON, EMORY C. (1916).....Box No. 313, Cedar Rapids, Iowa

### *Associate*

- \*WIEDMAN, E. J. (1921).....316 Liberty Bldg., Des Moines, Iowa

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### *Members*

- \*BRELSFORD, J. K. (1924).....644 New England Bldg., Topeka, Kansas
- \*GIFFORD, HARLEY W. (1927).....644 New England Bldg., Topeka, Kansas
- \*SANDERS, A. B. (1923).....421 First Natl. Bank Bldg., Wichita, Kansas
- \*SPURRIER, STANLEY (1924).....1100 Bitting Bldg., Wichita, Kansas

### *Associates*

- \*CONKLING, GERALD M. (1926).....216 Insurance Bldg., Topeka, Kansas
- \*HAUSMAN, WILLIAM LYON (1921)  
510 Commercial Nat'l Bk. Bldg., Independence, Kansas

## **Kentucky**

### *Members*

- \*BARNETT, L. C. (1916).....506 Inter-Southern Bldg., Louisville, Ky.
- BAUMGARTEN, HARRY E. (1916).....St. Matthews, Ky.
- \*DOISEAU, CLARENCE M. (1921).....1601 Woodburn Ave., Covington, Ky.
- \*ESCOTT, JAMES S. (1916).....Inter-Southern Bldg., Louisville, Ky.
- \*HARRIS, CHARLES G. (1916).....916 Inter-Southern Bldg., Louisville, Ky.
- \*HARRIS, ORVILLE D. (1916).....916 Inter-Southern Bldg., Louisville, Ky.
- \*MELDRUM, GEORGE F. (1916).....412-16 Keller Bldg., Louisville, Ky.
- \*MELDRUM, OVERTON S. (1916).....412-16 Keller Bldg., Louisville, Ky.

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- \*MORRIS, JOHN F. (1921).....510-2 Intersouthern Bldg., Louisville, Ky.  
 \*PARKER, WM. S. (1916).....204 Urban Bldg., Louisville, Ky.  
 \*RYANS, WILLIAM J. (1916).....715 Columbia Bldg., Louisville, Ky.  
 \*YOUNG, L. TIPTON (1916).....501 Louisville Trust Bldg., Louisville, Ky.

### *Associate*

- \*LYNN, AUDIE JOHN (1924).....1124 Starks Bldg., Louisville, Ky.

## **Louisiana**

### *Members*

- \*DERBES, ALBERT J. (1916)...901-2 Pere Marquette Bldg., New Orleans, La.  
 \*DERBES, R. J. Jr. (1916).....Interstate Bldg., New Orleans, La.  
 \*EWING, DANIEL D. (1926).....Maritime Bldg., New Orleans, La.  
 \*GOLDMAN, MYRON M. (1916)....Whitney Central Bldg., New Orleans, La.  
 \*HARTMANN, JOHN F. (1926).....427 Balter Bldg., New Orleans, La.  
 \*JUMONVILLE, HENRY J. (1927).506 Hibernia Bank Bldg., New Orleans, La.  
 \*LLOYD, ROBERT C. (1916).....602 Louisiana Bldg., New Orleans, La.  
 \*LYMAN, G. V. W. (1916)....817 Maison Blanche Bldg., New Orleans, La.  
 \*MOSES, ELKIN (1916).....610 Maison Blanche Bldg., New Orleans, La.  
 \*PASQUIER, CLAUDE M. (1922).....1105 Slattery Bldg., Shreveport, La.  
 \*ROBINSON, C. G. (1916)....1210 Union Indemnity Bldg., New Orleans, La.  
 \*ROVIRA, EDWIN JOSEPH (1922)  
     1210 Union Indemnity Bldg., New Orleans, La.  
 \*SANDOZ, C. C. (1916).....815-7 Audubon Bldg., New Orleans, La.  
 \*SMITH, ARCHIE M. (1916).....830 Hibernia Bldg., New Orleans, La.  
 \*SNIDER, H. M. (1922).....1105 Slattery Bldg., Shreveport, La.  
 \*TAYLOR, W. G. (1916).....P. O. Box 489, New Orleans, La.  
 \*TREADWELL, GEORGE A. (1916)  
     919 Union Indemnity Bldg., New Orleans, La.  
 \*WEIS, CAMILLE (1925).....1748 Canal Bank Bldg., New Orleans, La.  
 \*WERMUTH, CHARLES E. (1916)...722 Canal Bank Bldg., New Orleans, La.

### *Associates*

- \*BOURGEOIS, SIDNEY S., JR. (1926)..Pere Marquette Bldg., New Orleans, La.  
 \*RITTLER, EDWARD S. (1921)....1109 Hibernia Bk. Bldg., New Orleans, La.

## **Maine**

### *Members*

- \*JORDAN, CHESTER ARTHUR (1917).....465 Congress St., Portland, Maine  
 \*JORDAN, HAROLD C. (1918).....465 Congress St., Portland, Maine  
 \*MITCHELL, PERCY D. (1920).....806 Fidelity Bldg., Portland, Maine

### *Associates*

- BOYNTON, CHARLES EVERETT (1916).558 Cumberland Ave., Portland, Maine  
 \*SARGENT, HOMER A. (1923).....St. Croix Paper Co., Woodland, Maine

## **Maryland**

### *Members*

- \*BARTELS, WM. N. (1923).....700 Equitable Bldg., Baltimore, Md.  
 \*BERRY, THOMAS L. (1916).....929 Calvert Bldg., Baltimore, Md.  
 \*BLACK, WILMER (1916).....905 Garrett Bldg., Baltimore, Md.  
 \*CROGGMAN, CHARLES CARROLL (1923).....1243 Calvert Bldg., Baltimore, Md.  
 \*DITMAN, CHARLES R. (1916).512 Citizens Nat'l Bank Bldg., Baltimore, Md.  
 \*DOETSCH, ELSA (1916).14 Merrymount Road, Roland Park, Baltimore, Md.  
 \*DOTY, ALBERT M. (1916).....309 E. Saratoga St., Baltimore, Md.  
 \*DYKES, H. ASHLIN (1927).....1243 Calvert Bldg., Baltimore, Md.  
 \*EDER, JOSEPH RAYMOND (1921).....1531 Munsey Bldg., Baltimore, Md.  
 \*GREENWAY, EUGENE (1916).....1807 Munsey Bldg., Baltimore, Md.  
 \*HALL, CHARLES O. (1916).....1110-11 Fidelity Bldg., Baltimore, Md.  
 \*HATTER, ELMER L. (1916)...606 Citizens Natl. Bank Bldg., Baltimore, Md.  
 \*HUNTER, ANDREW, JR. (1916).....910-11 American Bldg., Baltimore, Md.

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- \*HUTSON, JOHN RAYMOND (1923) ..... 606 Citizens Natl. Bank Bldg., Baltimore, Md.  
 \*LILLEY, RALEIGH T. (1916) ..... 663 Calvert Bldg., Baltimore, Md.  
 \*MAXWELL, GEORGE A. (1921) ..... Commerce Trust Bldg., Baltimore, Md.  
 \*MILES, ALONZO LEE (1925) ..... 1517 Continental Bldg., Baltimore, Md.  
 \*PORTER G. HARVEY (1922) ..... 1504 Lexington Bldg., Baltimore, Md.  
 \*SCHNEFFE, CHAS. H. (1916) . Citizens National Bank Bldg., Baltimore, Md.  
 \*SPAMER, HENRY E. (1923) ..... 700 Equitable Bldg., Baltimore, Md.  
 \*SPEARS, HARRY E. (1924) ... Citizens National Bank Bldg., Baltimore, Md.  
 \*STARKLOFF, CARL V. (1916) ..... % The Drovers & Mechanics Natl. Bank, Baltimore, Md.  
 \*STEGMAN, EDWARD J. (1920) ..... 814-16 Equitable Bldg., Baltimore, Md.  
 \*STEWART, EDMUND R. (1926) ..... 1703 Citizens Natl. Bank Bldg., Baltimore, Md.  
 \*TINSLEY, ALEXANDER L. (1916) ..... 1330 Munsey Bldg., Baltimore, Md.  
 \*VERKOUTEREN, JOHN H. (1927) ..... Emerson Hotel, Baltimore, Md.  
 \*WOODEN, ERNEST E. (1916) ..... 1829-30 Munsey Bldg., Baltimore, Md.

### *Associates*

- \*MORROW, ROBERT C. (1916) ..... 3607 Forest Park Ave., Baltimore, Md.  
 WATERS, CHESTER C. (1921) ..... 3 Pine Ave., Tacoma Park, Md.

## **Massachusetts**

### *Members*

- \*ALBEE, AMOS D. (1916) ..... 53 State St., Boston, Mass.  
 \*ALBEE, HERBERT H. (1916) ..... 53 State St., Boston, Mass.  
 \*BASSET, HORACE S. (1916) ..... 79 Milk St., Boston, Mass.  
 \*BATCHELDER, ARTHUR P. (1916) ..... 84 State Street, Boston, Mass.  
 \*BELKNAP, ROSCOE H. (1921) ..... 100 Summer Street, Boston, Mass.  
 \*BENTLEY, HARRY CLARK (1916) ..... 921 Boylston St., Boston, Mass.  
 \*BISHOP, GEORGE L. (1916) ..... 68 Devonshire St., Boston, Mass.  
 \*BOLLONG, ELBRIDGE A. (1918) ..... 50 State Street, Boston, Mass.  
 \*BOYDEN, WALTER L. (1916) ..... 6 Beacon Street, Boston, Mass.  
 \*BOYNTON, WILLIAM (1922) ..... Alden Park Manor, Brookline, Mass.  
 \*BRUNDAGE, PERCIVAL F. (1921) ..... 60 State St., Boston, Mass.  
 \*CANNING, WILLIAM C. (1916) ..... 18 Tremont St., Boston, Mass.  
 \*CARPENTER, WINTHROP L. (1916) ..... 100 Summer St., Boston, Mass.  
 \*CHANDLER, ASA E. (1916) ..... 45 Bromfield St., Boston, Mass.  
 \*CHASE, ARTHUR TAFT (1916) ..... 84 State St., Boston, Mass.  
 \*CHASE, HARVEY S. (1916) ... Tripletrees, Concord Ave., Lexington, Mass.  
 \*CHERRINGTON, FREDERICK BOND (1916) .. 185 Devonshire St., Boston, Mass.  
 \*COMINS, EDWARD P. (1916) ..... 200 Devonshire St., Boston, Mass.  
 \*CONDON, DANIEL F. (1924) ..... 15 Allen St., Arlington, Mass.  
 \*COOKE, JOHN A. (1923) ..... 518 Park Bldg., Worcester, Mass.  
 \*CRANDELL, J. CHESTER (1916) ..... 110 State St., Boston, Mass.  
 \*CROWLEY, PATRICK F. (1920) ..... 14 Central Ave., Lynn, Mass.  
 \*CUSHING, JOSEPH (1923) ..... 1559 Main St., Springfield, Mass.  
 \*DECKER, IRWIN S. (1923) ..... 19 Congress St., Boston, Mass.  
 \*DESCOTEAUX, GEORGE N. (1921) ..... 100 Summer St., Boston, Mass.  
 \*DILLON, WILLIAM (1916) ..... 131 State St., Boston, Mass.  
 \*DYSART, HUGH (1916) ..... 89 State St., Boston, Mass.  
 \*DYSART, ROBERT (1916) ..... 40 State St., Boston, Mass.  
 \*FARREY, FRANK J. (1921) ..... 9 Newberry St., Woburn, Mass.  
 \*FITCH, STANLEY G. H. (1916) ..... 1 Federal St., Boston, Mass.  
 FLETCHER, F. RICHMOND (1922) ..... 110 State St., Boston, Mass.  
 \*FRANCIS, JAMES P. (1916) ..... 24 Masonic Bldg., New Bedford, Mass.  
 \*FRENCH, HERBERT F. (1916) ..... 100 Summer St., Boston, Mass.  
 \*FULLER, EDWARD (1916) ..... 80 Federal St., Boston, Mass.  
 \*GIBBON, ANDREW BROWN (1924) ..... 739 Boylston St., Boston, Mass.  
 GIBBS, WM. E. (1916) ..... Drawer 213, Westfield, Mass.

## *Geographical List of Members and Associates*

*GLUNTS, JAMES D. (1916)	73 Water St., Boston, Mass.
*GOGGIN, WALTER J. (1925)	99 Newberry St., Boston, Mass.
*GOODELL, CLAYTON H. (1923)	Stearns Bldg., Springfield, Mass.
*GRAY, W. CHESTER (1916)	209 Washington St., Boston, Mass.
*GRISWOLD, ERNEST H. (1916)	201 Devonshire St., Boston, Mass.
*HALL, JAMES W. (1916)	79 Milk St., Boston, Mass.
*HARTSHORN, HORACE C. (1916)	50 Congress St., Boston, Mass.
*HENDRIE, PERCY MATTHEW (1919)	40 Court St., Boston, Mass.
*HILLMAN, FREDERICK J. (1916)	31 Elm St., Springfield, Mass.
*HOLMBERG, ARTHUR H. (1918)	616 Watertown St., Newtonville, Mass.
*HUGHES, ELLIOT B. (1916)	80 Federal St., Boston, Mass.
*HYDE, RALPH K. (1916)	201 Devonshire St., Boston, Mass.
*JACOBS, HERBERT E. (1916)	1 Federal St., Boston, Mass.
*JAQUES, RUPERT W. (1918)	7 Willow St., Lynn, Mass.
*JENCKES, CHARLES S. (1921)	P. O. Box 173, Norton, Mass.
*KEHN, FREDERICK M. (1922)	60 State St., Boston, Mass.
*KELLY, JOSEPH P. (1921)	40 Court St., Boston, Mass.
*KINGMAN, ETHEL S. (1922)	100 Summer St., Boston, Mass.
*KREMER, LOUIS (1926)	191 Merrimack St., Haverhill, Mass.
*LAWRENCE, PAGE (1916)	144 Adams St., Milton, Mass.
*LOVE, HENRY D. (1916)	1185 Washington St., Dorchester, Mass.
*LUTHER, J. SEYMOUR (1916)	10 Post Office Sq., Boston, Mass.
*LYALL, GEORGE (1916)	79 Milk St., Boston, Mass.
*LYON, OSWALD (1918)	40 Court St., Boston, Mass.
*MACDOW, G. WILSON (1916)	200 Dartmouth St., Boston, Mass.
McARTHUR, ROBERT (1923)	110 State St., Boston, Mass.
*McAVOY, WILLIAM J. (1916)	84 State St., Boston, Mass.
*McCANN, W. WEBSTER (1925)	50 Congress St., Boston, Mass.
*MANNIX, WILLIAM H. (1916)	60 Congress St., Boston, Mass.
*MASTERS, J. E. (1916)	60 State St., Boston, Mass.
*MENDELSON, LENA E. (1919)	60 State St., Boston, Mass.
*MILLS-PRICE, EDGAR J. (1916)	30 Federal St., Boston, Mass.
*MOSHER, IRA (1916)	20 Everett St., Southbridge, Mass.
*MOYER, AARON J. (1916)	100 North St., Pittsfield, Mass.
*MOYER, ORLANDO C. (1916)	201 Devonshire St., Boston, Mass.
*PARSONS, THOMAS P. (1916)	812 Tremont Bldg., Boston, Mass.
*PERKINS, LEE (1920)	110 State St., Boston, Mass.
*PERKINS, RALPH S. (1917)	201 Devonshire St., Boston, Mass.
*PHILBRICK, HAZEN P. (1916)	101 Milk St., Boston, Mass.
*POTTER, MAURICE (1925)	31 State St., Boston, Mass.
*PRIDE, EDWIN L. (1916)	40 Central St., Boston, Mass.
*RAND, WALDRON H. (1916)	101 Milk St., Boston, Mass.
RILEY, BERNARD CONRAD (1922)	110 State St., Boston, Mass.
*RISLEY, ARTHUR LeROY (1916)	110 State St., Boston, Mass.
*RITTENHOUSE, CHARLES F. (1916)	89 State St., Boston, Mass.
*ROGERS, ROBERT B. (1921)	15 Ashburton Place, Boston, Mass.
*SANGER, GABRIEL (1916)	10 High St., Boston, Mass.
*SAWYER, HOLLIS H. (1916)	79 Milk St., Boston, Mass.
*SCHICK, WILLIAM A. JR., (1918)	110 State St., Boston, Mass.
*SETCHELL, MORTON E. (1916)	294 Washington St., Boston, Mass.
*SHIELD, WILLIAM JOHN (1924)	1 Federal St., Boston, Mass.
*SMITH, GEORGE A. (1916)	390 Main St., Worcester, Mass.
SPALDING, RICHARD W. (1917)	16 Garrison Road, Brookline, Mass.
*SPARK, DALE M. (1916)	60 State St., Boston, Mass.
*SPRATLIN, ARTHUR T. (1916)	43 Onota St., Pittsfield, Mass.
*STEELE, FRANCIS R. CARNEGIE (1916)	1 Federal St., Boston, Mass.
*STETSON, CHARLES A. (1916)	84 State St., Boston, Mass.
*STEWART, ANDREW (1916)	50 State St., Boston, Mass.

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*STEWART, FREDERIC (1916).....	31 State St., Boston, Mass.
SULLIVAN, W. E. (1917).....	406 Chestnut St., Springfield, Mass.
*SUTHERLAND, SYDNEY L. G. (1923).....	30 Federal St., Boston, Mass.
*SVENSON, OTTO I. (1927).....	101 Milk St., Boston, Mass.
*SWEET, HOMER NEWTON (1916).....	80 Federal St., Boston, Mass.
*TOD, STUART (1917).....	1 Federal St., Boston, Mass.
*TUTTLE, CHARLES C. (1916).....	84 State St., Boston, Mass.
*TUTTLE, CHARLES H. (1916).....	84 State St., Boston, Mass.
*WARE, BRUCE RICHARDSON (1917).....	6 Beacon St., Boston, Mass.
*WELLINGTON, CHARLES OLIVER (1916).....	110 State St., Boston, Mass.
*WILLING, JAMES (1917).....	1 Federal St., Boston, Mass.
*WORKMAN, W. HORACE (1916).....	6 Beacon St., Boston, Mass.
*WRIGHT, CHARLES H. (1916).....	294 Washington St., Boston, Mass.
*WRYE, WALTER C. (1916).....	60 State St., Boston, Mass.

### *Associates*

ALBREE, EDWARD C. (1916).....	Swampscott, Mass.
*BARDWELL, WALLACE E. (1916).....	P. O. Box 1412, Pittsfield, Mass.
*BECKER, KARL H. (1926).....	110 State St., Boston, Mass.
*BLAKE, LESTER F. (1923).....	80 Federal St., Boston, Mass.
*BRUSTER, RALPH R. (1925).....	110 State St., Boston, Mass.
*CHRISTENSON, EINAR N. (1919).....	P. O. Box 17, Graniteville, Mass.
*CONANT, IRA M. (1921).....	110 State St., Boston, Mass.
*CORNELL, CHARLES H. (1916).....	211 Congress St., Boston, Mass.
*DENSMORE, L. E. (1920).....	110 State St., Boston, Mass.
*DONNELLY, THOMAS B. (1917).....	79 Milk St., Boston, Mass.
*EDWARDS, TRUMAN G. (1916).....	1014-15 Pemberton Bldg., Boston, Mass.
*ELLIOTT, JAMES A. (1919).....	24 School St., Boston, Mass.
*EVANS, C. LAWRENCE (1924).....	1 Federal St., Boston, Mass.
*FOX, JAMES J. (1918).....	752 Little Building, Boston, Mass.
*FREEDMAN, SAMUEL (1919).....	199 Washington St., Boston, Mass.
*FRENCH, EARLE M. (1925).....	100 Summer St., Boston, Mass.
*GLIDDEN, ELMER G. (1922).....	14 South St., Boston, Mass.
*GOODMAN, HARRY (1927).....	31 Milk St., Boston, Mass.
*GOODMAN, MORRIS (1924).....	31 Milk St., Boston, Mass.
*GORDON, DAVID C. (1922).....	294 Washington St., Boston, Mass.
*GORDON, GEORGE KIMBALL (1918).....	206 Ash St., Waltham, Mass.
*GORSEY, SAMUEL J. (1919).....	73 Tremont St., Boston, Mass.
*GREENSPAN, ABRAHAM (1922).....	316 High St., Holyoke, Mass.
*HARRINGTON, JOHN J. (1921).....	12 Lawrence Bldg., Waltham, Mass.
*HATCH, FRANK S. (1917).....	38 Walter St., Springfield, Mass.
*JOSEPHS, NATHAN (1919).....	390 Main St., Worcester, Mass.
*MCDEVITT, EDWARD J., JR. (1920).....	1 Federal St., Boston, Mass.
*MAGEE, WILLIAM J. (1916).....	961 Park Square Bldg., Boston, Mass.
*PERRY, DONALD P. (1923).....	80 Federal St., Boston, Mass.
*PETERS, HAROLD R. (1923).....	31 Elm St., Springfield, Mass.
*POTTER, ARNOLD S. (1923).....	80 Federal St., Boston, Mass.
*ROSEN, CLARENCE B. E. (1920).....	3 Wadsworth St., Atlantic, Mass.
*SANDBERG, ARTHUR (1927).....	40 Court St., Boston, Mass.
*SEAMANS, RICHARD D. (1922).....	84 State St., Boston, Mass.
*STEWART, J. HAROLD (1922).....	50 State St., Boston, Mass.
*STRAND, CARL WILLIAM (1924).....	208 Appleton St., Holyoke, Mass.
*WAKEFIELD, EDWIN E. (1923).....	262 Commonwealth Ave., Boston, Mass.
*WALD, HAROLD (1922).....	262 Washington St., Boston, Mass.
*WHITE, WARREN H. (1919).....	120 Milk St., Boston, Mass.
*WILCOX, MARY ELIZABETH (1926).....	1 Federal St., Boston, Mass.
*WILLARD, RAYMOND D. (1920).....	819 Statler Bldg., Boston, Mass.
WOODBIDGE, JOHN M. (1916).....	c/o Vernon Court Hotel, Newton, Mass.

## *Geographical List of Members and Associates*

### **Michigan**

#### *Members*

- \*ASHMAN, EVAN T. (1920).....1201 Dime Bank Bldg., Detroit, Mich.
- \*BARTROP, JAMES W. (1926).....937 Dime Bank Bldg., Detroit, Mich.
- \*BLANCHARD, GLYNN F. (1916)  
207 Fourth Natl. Bank Bldg., Grand Rapids, Mich.
- \*BONTHRON, W. D. (1916).....1201 Dime Bank Bldg., Detroit, Mich.
- \*BOOTHE, J. LEE (1919).....3437 Book Bldg., Detroit, Mich.
- BROWN, HERBERT PEARCE (1925).....7900 Joseph Campau Ave., Detroit, Mich.
- \*BULLOCK, CYRIL N. (1916).....1630 First Natl. Bank Bldg., Detroit, Mich.
- \*EHRMAN, A. W. (1924).....2229 First Natl. Bank Bldg., Detroit, Mich.
- \*EVANS, THOMAS H. (1916).....2035 Dime Bank Bldg., Detroit, Mich.
- \*FITZGERALD, RICHARD (1922).....2237 Book Bldg., Detroit, Mich.
- \*FOY, ARPHAXAD (1916).....General Motors Bldg., Detroit, Mich.
- \*HAWKINS, NORVAL A. (1916).....470 Insurance Exchange Bldg., Detroit, Mich.
- \*HAWLEY, FRANK W. (1924).....1201 Dime Bank Bldg., Detroit, Mich.
- \*HIGGINS, HARRY ALLEN (1922).....324 W. Cortland St., Jackson, Mich.
- \*JACKSON, THOMAS (1923).....Dime Bank Bldg., Detroit, Mich.
- \*JEROME, JOHN J. (1916).....2133 Dickerson Ave., Detroit, Mich.
- LEWRIGHT, EUGENE R. (1925).....% Peoples State Bank, Detroit, Mich.
- \*MORTON, FREDERICK W. (1916).....1401 Majestic Bldg., Detroit, Mich.
- \*MURRAY, WILLIAM J. (1925).....924 Book Bldg., Detroit, Mich.
- \*PORTE, T. L. WHITFORD (1916)  
1007 Yorkshire Drive, Grosse Pointe Park, Mich.
- \*PREST, A. P. L. (1924).....1201-14 Dime Bank Bldg., Detroit, Mich.
- \*ROSENTHALER, M. P. (1924).....402 Buhl Bldg., Detroit, Mich.
- \*ROWLAND, WILLIAM CHARLES (1916).....1600-9 Buhl Bldg., Detroit, Mich.
- \*RUPLE, H. (1916).....Bronson, Mich.
- \*SHULTUS, WALTER H. (1916).....400 Michigan St., N. E., Grand Rapids, Mich.
- \*SMITH, DAVID (1916).....824 Ford Bldg., Detroit, Mich.
- \*SOUTHER, CHESTER ARTHUR (1919)  
117 General Motors Bldg., Detroit, Mich.
- \*STAUB, E. ELMER (1916).....748 Buhl Bldg., Detroit, Mich.
- \*STRADLEY, EDWARD M. (1916)  
519-22 Detroit Savings Bank Bldg., Detroit, Mich.
- \*TILTON, FREDERIC A. (1916)  
1630 First National Bank Bldg., Detroit, Mich.
- \*TRINGHAM, WILLIAM (1916).....8047 Hamilton Ave., Detroit, Mich.
- WATSON, DAVID McEWAN (1925).....937 Dime Bank Bldg., Detroit, Mich.

#### *Associates*

- \*EGAN, GILBERT V. (1922).....14250 Plymouth Road, Detroit, Mich.
- \*GODFREY, HOWARD G. (1923).....J. L. Hudson Co., Detroit, Mich.
- \*HULL, ROBERT S. (1916).....640 Temple Ave., Detroit, Mich.

### **Minnesota**

#### *Members*

- \*ALTMAN, HARRY L. (1921).....723 Plymouth Bldg., Minneapolis, Minn.
- \*ANDERSON, JULIUS J. (1916).....1022 Security Bldg., Minneapolis, Minn.
- \*ANDERSON, RUDOLPH H. (1925).....610 Plymouth Bldg., Minneapolis, Minn.
- \*BECHERT, WILLIAM C. (1916).....852 McKnight Bldg., Minneapolis, Minn.
- \*BOULAY, J. A. (1924).....1022 Security Building, Minneapolis, Minn.
- \*BRISMAN, HERMAN G. (1919).....360 Robert St., St. Paul, Minn.
- \*BRUDE, ARTHUR C. (1923).....516 First National Bank Bldg., Virginia, Minn.
- \*CASH, JOHN P. (1925).....503 Lincoln Bank Bldg., Minneapolis, Minn.
- \*COWARD, STANLEY C. (1922).....1024 Plymouth Bldg., Minneapolis, Minn.
- \*FRAME, W. A. (1916).....1034 McKnight Bldg., Minneapolis, Minn.
- \*GRIFFITH, JOSEPH (1919)  
301 Metropolitan Nat'l Bank Bldg., Minneapolis, Minn.

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- \*GROVER, ARDEN O. (1924).....611 Sellwood Bldg., Duluth, Minn.  
 \*HAUGE, ARTHUR W. (1922).....216 Security Bldg., Minneapolis, Minn.  
 \*HINCKLEY, NATHANIEL B. (1916).....745 Osceola Ave., St. Paul, Minn.  
 \*IMUS, ARCH A. (1922).....1034 McKnight Bldg., Minneapolis, Minn.  
 \*KROEGER, EMIL (1916).....1022 Security Bldg., Minneapolis, Minn.  
 \*MACGREGOR, J. E. (1916).....601 Selwood Bldg., Duluth, Minn.  
 \*MACKENZIE, DUNCAN GORDON (1926)  
     503 Lincoln Bank Bldg., Minneapolis, Minn.  
 \*MATTESON, HAROLD JAMES (1926).....701 Alworth Bldg., Duluth, Minn.  
 \*MATTESON, JAMES S. (1916).....701 Alworth Bldg., Duluth, Minn.  
 \*PEISCH, HERMAN C. J. (1924)....716 McKnight Bldg., Minneapolis, Minn.  
 \*PRESTON, CHARLES H. (1922)...606-10 Plymouth Bldg., Minneapolis, Minn.  
 \*ROBERTSON, HUGH R. (1919)....1054 McKnight Bldg., Minneapolis, Minn.  
 \*ROTZEL, CLARE L. (1916).....4236 Lyndale Ave., So., Minneapolis, Minn.  
 \*SCHMAL, GEORGE P. (1925).....1022 Security Bldg., Minneapolis, Minn.  
 \*SCHNEIDER, RAYMOND T. (1924)..606 Plymouth Bldg., Minneapolis, Minn.  
 \*SHANNON, THOMAS J. (1922).....917-8 Pioneer Bldg., St. Paul, Minn.  
 \*STOFFER, MAURICE W. (1924).....483 Endicott Bldg., St. Paul, Minn.  
 \*TEMPLE, HERBERT M. (1916).....360 Robert St., St. Paul, Minn.  
 \*WAGNER, A. F. (1920).....216 Security Bldg., Minneapolis, Minn.  
 \*WALDO, EARL A. (1925).....610 Plymouth Bldg., Minneapolis, Minn.  
 \*WENDELL, FRED H. (1916)  
     825 Metropolitan Life Bldg., Minneapolis, Minn.  
 WILKES, PAUL H. (1922).....701 Alworth Bldg., Duluth, Minn.

### *Associates*

- \*BACHMANN, JOHN J. (1925)  
     721 Merchants Natl. Bank Bldg., St. Paul, Minn.  
 \*BERGSET, LLOYD (1924).....1203 Fidelity Bldg., Duluth, Minn.  
 \*BYERS, LEONARD J. (1924).....917-8 Pioneer Bldg., St. Paul, Minn.  
 \*CARLETON, FRED P. (1926).....216 Security Bldg., Minneapolis, Minn.  
 \*CARLSON, ERNEST WILHELM (1927).....360 Robert St., St. Paul, Minn.  
 \*HASLUND, ARTHUR E. (1927).....360 Robert St., St. Paul, Minn.  
 \*MUNSON, CLIFFORD R. (1925).....1315 Pioneer Bldg., St. Paul, Minn.  
 \*REIGHARD, JOHN J. (1922)...University of Minnesota, Minneapolis, Minn.  
 \*STRAND, OSCAR C. (1923).....276 Baker Bldg., Minneapolis, Minn.  
 \*TEMPLE, HARRY S. (1927).....360 Robert St., St. Paul, Minn.

## **Mississippi**

### *Members*

- \*CROOK, LEWIS E. (1924)....Citizens National Bank Bldg., Meridian, Miss.  
 \*ROGERS, JOEL ACKER (1926).....614 Millsaps Bldg., Jackson, Miss.  
 \*SHARP, WINFIELD QUIN (1923).....512-4 Century Bldg., Jackson, Miss.

### *Associate*

- \*BROWN, ROY C. (1924).....705 Citizens Nat. Bank Bldg., Meridian, Miss.

## **Missouri**

### *Members*

- \*ABEL, ORAL R. (1924).....3124 Wayne Ave., Kansas City, Mo.  
 \*ANDERSON, ARCHIBALD (1923)....1101 Land Bank Bldg., Kansas City, Mo.  
 \*BAILEY, MILLER (1922).....1325 Commerce Bldg., Kansas City, Mo.  
 \*BAIRD, WILLIAM E. (1916).....713 Scarritt Bldg., Kansas City, Mo.  
 \*BARNES, PARRY (1924).....1003 Pioneer Trust Bldg., Kansas City, Mo.  
 \*BELSER, FRANK C. (1916).....506 Olive Street, St. Louis, Mo.  
 \*BOKA, ALEXANDER J. (1923).....802 Planters Bldg., St. Louis, Mo.  
 \*BOYD, ERNEST (1916).....Boatmen's Bank Bldg., St. Louis, Mo.  
 \*BRADING, THOMAS H. (1924)....1325 Commerce Bldg., Kansas City, Mo.  
 \*BRIDGE, JOSEPH H. (1926).....506 Olive St., St. Louis, Mo.  
 \*BURGEE, JAMES B. (1926).....4211 Lafayette Ave., St. Louis, Mo.

## *Geographical List of Members and Associates*

- \*BURLINGAME, HARRY PRIEST (1926)  
607 Federal Commerce Trust Bldg., St. Louis, Mo.  
BURLINSON, MAURICE A. (1926)  
1320 Liberty Central Trust Bldg., St. Louis, Mo.
- \*CAMPBELL, THOMAS FRANCIS X. (1925)  
812 Liberty Central Trust Bldg., St. Louis, Mo.
- \*CRAIG, FREDERICK S. (1923)....1100-3 Continental Bldg., Kansas City, Mo.  
\*CRAWFORD, L. U. (1916).....1013 Continental Bldg., Kansas City, Mo.  
\*CROCKETT, JAMES D. M. (1916).....Continental Bldg., Kansas City, Mo.  
\*DELL, GEORGE E. (1916).....316 Scarritt Bldg., Kansas City, Mo.  
\*DILLON, EDWARD J. (1916).....1100 Continental Bldg., Kansas City, Mo.  
\*DOBSON, CLAIRE SAMUEL (1924) ..215 Joplin Natl. Bank Bldg., Joplin, Mo.  
\*DOUGLAS, THORNTON G. (1927).....506 Olive St., St. Louis, Mo.  
\*FISCHER, OSCAR E. (1925).....506 Olive St., St. Louis, Mo.  
\*FRASER, EDWARD (1916).....316 Scarritt Bldg., Kansas City, Mo.  
\*GILLIAM, H. S. (1916).....2018 Washington Ave., St. Louis, Mo.  
\*GLASS, SPAULDING F. (1924) ..1236 Board of Trade Bldg., Kansas City, Mo.  
\*GREY, DAVID L. (1916).....506 Olive St., St. Louis, Mo.  
\*HANSON, LOUIS E. (1924).....1105 Commerce Bldg., Kansas City, Mo.  
\*IZARD, HARRY C. (1922).....2027 Railway Exchange Bldg., St. Louis, Mo.  
\*KESSLER, E. G. H. (1916).....1002 La Salle Bldg., St. Louis, Mo.  
\*KURTZ, WADE (1919).....215-7 Joplin National Bank Bldg., Joplin, Mo.  
\*LUNSFORD, HARRY E. (1922) ..1003 Pioneer Trust Bldg., Kansas City, Mo.  
\*LYNN, EUGENE M. (1922).....306 R. A. Long Bldg., Kansas City, Mo.  
\*McMORRIS, B. F. (1923).....6750 Chamberlain Ave., St. Louis, Mo.  
\*McSHANE, J. M. (1916).....4242 Lafayette Ave., St. Louis, Mo.  
\*MARTIN, E. C. (1925).....Finance Bldg., Kansas City, Mo.  
\*MAYORS, WILLIAM (1916).....1528 Arcade Bldg., St. Louis, Mo.  
\*MENDENHALL, WILLIAM (1916) ...American Bank Bldg., Kansas City, Mo.  
\*O'CONNELL, J. H. (1916).....942 Planters Bldg., St. Louis, Mo.  
\*OPPENHEIMER, HARRY L. (1918).....3733 Lindell Blvd., St. Louis, Mo.  
\*PARKS, JOHN G. (1916).....1706 Olive St., St. Louis, Mo.  
PETER, DAVID B. (1922) ..1114 Federal Reserve Bank Bldg., Kansas City, Mo.  
\*PLATE, CHARLES H. (1925)....1403 Boatmen's Bank Bldg., St. Louis, Mo.  
\*SAXER, AUGUST J. (1916).....802 La Salle Bldg., St. Louis, Mo.  
\*SMITH, FREDERIC A. (1916).....219 Dwight Bldg., Kansas City, Mo.  
\*STONE, JEFF K. (1916).....1201 Ambassador Bldg., St. Louis, Mo.  
\*WAGNER, EDWIN H. (1922).....1136 Arcade Bldg., St. Louis, Mo.  
\*WEAVER, F. M. (1916).....924 McGee St., Kansas City, Mo.  
\*WILLIAMS, E. S. (1916).....506 Olive St., St. Louis, Mo.  
\*WILLIAMS, PAUL D. (1927).....1305 Commerce Bldg., Kansas City, Mo.  
\*WILLITS, WARD M. (1925).....245 Union Blvd., St. Louis, Mo.  
\*WOODS, ARTHUR C. (1921)  
918 Federal Commerce Trust Bldg., St. Louis, Mo.
- \*WRIGHT, FRANCIS A. (1916).....619 City Bank Bldg., Kansas City, Mo.  
\*WYLER, RICHARD S. (1922).....1308 R. A. Long Bldg., Kansas City, Mo.

### *Associates*

- \*BARNES, ARTHUR F. (1923).....721 Locust St., St. Louis, Mo.  
\*BENNER, ALVIN J. (1925).....1528 Arcade Bldg., St. Louis, Mo.  
\*CARTALL, O. M. (1919).....1002 La Salle Bldg., St. Louis, Mo.  
\*ENGLISH, CHARLES ROBERT (1922).....Arcade Bldg., St. Louis, Mo.  
\*HARGADON, THOMAS J. (1923) ...410 American Trust Bldg., St. Louis, Mo.  
\*HENRY, FRANK R. (1916).....2134 Morgan St., St. Louis, Mo.  
\*HOUSE, CLAUDE WILLIAM (1925)  
1114 Federal Reserve Bank Bldg., Kansas City, Mo.  
\*LANG, JOHN J. (1919).....801 La Salle Bldg., St. Louis, Mo.  
\*LANGE, ALBERT W. (1923) ...405 Federal Reserve Bk. Bldg., St. Louis, Mo.  
\*MATTHEWS, T. B. (1927).....506 Olive St., St. Louis, Mo.

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- \*MUREN, LEE J. (1926).....896 Arcade Bldg., St. Louis, Mo.
- \*OSBORNE, R. S. (1922).....214 Finance Bldg., Kansas City, Mo.
- \*SCHWARTZ, FRANK P. (1925).....412 Tootle Bldg., St. Joseph, Mo.
- \*SCOTT, WALTER F. (1921).....338 Planters Bldg., St. Louis, Mo.
- \*SNIDER, JOHN WILSON (1924).....1808-12 Arcade Bldg., St. Louis, Mo.
- \*WIEGEL, RALPH E. (1924).....1808-12 Arcade Bldg., St. Louis, Mo.
- \*WOLLING, J. SPENCER (1921).....1076 Arcade Bldg., St. Louis, Mo.

### **Montana**

#### *Members*

- \*ANDREWS, ARTHUR J. (1916).....418 Metals Bank Bldg., Butte, Mont.
- \*BADGER, A. G. (1916).....P. O. Box No. 307, Butte, Mont.
- \*FINLAY WILLIAM B. (1916)  
701 First National Bank Bldg., Great Falls, Mont.
- \*JACOBSEN, F. S. (1923).....26 W. 6th Ave., Helena, Mont.
- \*MURRAY, ERNEST E. (1916).....Northern Hotel Bldg., Billings, Mont.
- \*PHILLIPS, J. C. (1916).....Miner Bldg., Butte, Mont.
- \*RABAN, GEORGE (1916).....Box 996, Great Falls, Mont.
- \*RICE, J. LEE (1916).....Butte Business College, Butte, Mont.
- \*ROWLAND, ALFRED JOSEPH (1922).....Masonic Temple, Miles City, Mont.
- \*THOMAS, ROSCOE L. (1916).....424 Hennessy Bldg., Butte, Mont.

### **Nebraska**

#### *Members*

- \*BABCOCK, EVERETT C. (1917).....212 Wilkinson Bldg., Lincoln, Neb.
- \*BUCKLEY, LESTER M. (1926).....1220 Federal Trust Bldg., Lincoln, Neb.
- \*FROST, HUBERT MELVIN A. (1924).....1125 City Natl. Bank Bldg., Omaha, Neb.
- \*GILCHRIST, JOHN M. (1924).....730 Bankers Reserve Life Bldg., Omaha, Neb.
- \*MOELLER, HENRY C. (1922).....508 Omaha Natl. Bank Bldg., Omaha, Neb.
- \*WIGGINS, HORACE S. (1916).....514 Bankers Life Bldg., Lincoln, Neb.

#### *Associate*

- \*GREENFIELD, GEORGE L. (1923).....354 Omaha Nat'l Bank Bldg., Omaha, Neb.

### **New Hampshire**

#### *Members*

- \*MERRILL, HERBERT C. (1916).....North Haverhill, N. H.
- \*PEISCH, ARCHIE M. (1926).....Hanover, N. H.

### **New Jersey**

#### *Members*

- \*BAKER, GEORGE (1924).....31 Clinton St., Newark, New Jersey
- \*BRAVERMAN, HARRY (1916).....1060 Broad St., Newark, New Jersey
- BROWNE, RICHARD H. (1921)....34 Sterling Place, Ridgewood, New Jersey
- \*BUHLE, BENEDICT F. (1924)  
29 Hanover Road, Mountain Lakes, New Jersey
- \*COMPTON, WILLIAM H. (1924)  
303 Broad Street Bank Bldg., Trenton, New Jersey
- \*EPPSTON, HAROLD A. (1922).....972 Broad St., Newark, New Jersey
- \*FERRIS, S. D. (1923).....22 Walnut Ave., Bogota, New Jersey
- GORDON, WILLIAM T. R. S. (1926).....9 Vesey St., Newark, New Jersey
- \*HASTINGS, JAMES J. (1920).....Federal Trust Bldg., Newark, New Jersey
- \*HAUSER, ANDREW M. (1916).....310 Kinney Bldg., Newark, New Jersey
- \*HOENIG, MORRIS J. (1916).....9 Clinton St., Newark, New Jersey
- \*HUGHES, CHARLES L. (1916).....738 Broad St., Newark, New Jersey
- \*JAQUITH, ALLEN F. (1923).....712 Jefferson Ave., Elizabeth, New Jersey
- \*KROHN, THEODORE (1920).....9 Clinton St., Newark, New Jersey
- \*LEWIS, JAMES M. (1916).....1210 Fairmount Ave., Elizabeth, New Jersey

## *Geographical List of Members and Associates*

- \*LOMERSON, BENJAMIN O. (1916) .171 Jewett Ave., Jersey City, New Jersey  
 \*MACFADDEN, F. A. R. (1926).....Madison, New Jersey  
 \*MCGREGOR, W. D. (1917).....157 Orange Road, Montclair, New Jersey  
 \*MCHEFFEY, T. L. (1916).....R. F. D. No. 2, Allendale, New Jersey  
 MILLER, JOHN (1916).....333 N. Broad St., Elizabeth, New Jersey  
 \*MORTENSON, GUSTAVE O. (1923).....31 Clinton St., Newark, New Jersey  
 \*MOULL, JOHN (1916).....15 East Hill St., Bloomfield, New Jersey  
 \*MYLES, JAMES, JR. (1916) .219 Kipp Ave., Hasbrouck Heights, New Jersey  
 \*ORENGE, EDWARD (1923).....Hudson Trust Bldg., Hoboken, New Jersey  
 \*OWEN, PAUL K. (1921).....45 Branford Place, Newark, New Jersey  
 \*PUDEK, ABRAHAM H. (1924).....31 Clinton St., Newark, New Jersey  
 \*PUDEK, HENRY S. (1924).....31 Clinton St., Newark, New Jersey  
 \*REUCK, GEORGE MOORE (1916).....790 Broad St., Newark, New Jersey  
 \*ROBERTS, THOMAS E. C. (1916)  
     38 Vanderbeck Place, Hackensack, New Jersey  
 \*ROSS, HAMILTON M. (1916).....743 Main Ave., Passaic, New Jersey  
 \*ROWORTH, DORA G. (1916) .1728 Federal Trust Bldg., Newark, New Jersey  
 \*SAMUELSON, FRANK (1916) .27 No. Midland Ave., Arlington, New Jersey  
 \*SCHUMACHER, ADOLPH F. (1924)  
     First National Bank Bldg., Paterson, New Jersey  
 \*WELCH, JAMES F. (1916).....129 Market St., Paterson, New Jersey  
 \*WIEGAND, PETER COOPER (1916)  
     121 Harrison Ave., Montclair, New Jersey  
 \*WRIGHT, CARL W. (1919).....518 Morse Ave., Ridgefield, New Jersey

### *Associates*

- \*BOTZ, JAMES H. (1918).....105 Hudson St., Jersey City, New Jersey  
 \*CLAPHAM, ARTHUR R. (1920)....185 Amboy Ave., Metuchen, New Jersey  
 FIELDEN, HECTOR W. (1920)  
     7 Circle Drive, Marven Garden, Margate, New Jersey  
 GREACEN, ALBERT (1916).....Green Village, Morris County, New Jersey  
 JAFFE, JOHN (1927).....1030 Anderson Ave., Palisade, New Jersey  
 \*LEACH, FREDERIC R. (1924)  
     116 Lorraine Ave., Upper Montclair, New Jersey  
 \*SCHAEFER, WILLIAM B. (1922) .53 Cedar St., Ridgefield Park, New Jersey  
 \*SCHOTZ, LOUIS EARL (1924).....45 Church St., Paterson, New Jersey  
 \*SCHUYLER, THEOPHILUS (1916) .722 Springfield Ave., Summit, New Jersey  
 \*TEUNON, J. S. (1922).....229 E. Hanover St., Trenton, New Jersey  
 \*WEINBERG, HARRY (1920).....Steneck Trust Bldg., Hoboken, New Jersey  
 YOUNG, DANIEL A. (1917) ..176 Ridgewood Ave., Glen Ridge, New Jersey

## **New York**

### *Members*

- \*ADDISON, JAMES (1917)  
     10 Nassau Blvd., Garden City, Long Island, New York  
 \*AITKIN, HENRY, JR. (1917).....307 W. 49th St., New York  
 \*ALLEN, LEWIS H. (1920).....1300 Genesee Bldg., Buffalo, New York  
 AMBLER, ARTHUR W. (1927).....110 William St., New York  
 \*ANDERSON, HARRY DAVID (1924)  
     317 Onandago County Savings Bank Bldg., Syracuse, New York  
 \*ANFINDSEN, EDWARD I. (1924).....110 Williams St., New York  
 \*ANYON, JAMES THORNLEY (1916).....120 Broadway, New York  
 \*ARCHER, JOHN P. (1916).....15 Park Row, New York  
 \*ARTHUR, DONALD (1916).....56 Pine St., New York  
 \*ASHDOWN, CECIL S. (1916).....420 Lexington Ave., New York  
 \*ASHDOWN, EDWARD A. (1916).....120 W. 42nd St., New York  
 \*ATKINS, HAROLD B. (1916).....49 Wall St., New York  
 BABCOCK, HOWARD N. (1916).....405 Oak Street, Syracuse, New York

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*BACAS, P. E. (1916).....	110 E. 42nd Street, New York
*BACON, HAROLD E. (1924).....	50 Broadway, New York
*BAIRD, JOHN J. (1917).....	41 Maiden Lane, New York
*BAKER, KEITH LANNEAU (1922).....	76 William St., New York
*BANKS, ALEXANDER S. (1918).....	7 Dey St., New York
*BARR, GEORGE MILLAR (1922).....	56 Pine St., New York
*BARTH, RAYMOND E. (1920).....	120 Broadway, New York
*BASSET, WILLIAM R. (1917).....	347 Madison Ave., New York
*BASSIN, T. A. (1921).....	56 Pine St., New York
*BATTER, CARL J. (1924).....	7 Dey St., New York
*BAUM, A. HENRY (1923).....	55 West 42nd St., New York
*BAUMAN, EMANUEL (1922).....	121 Park Ave., New York
*BAUMGARTNER, ARTHUR G. (1924).....	1328 Broadway, New York
*BAXTER, ALEXANDER JAMES (1916).....	44 Wall Street, New York
*BEAUJON, AUSTIN L. (1920).....	71 West 23rd St., New York
*BELL, ERNEST WILLIAM (1923).....	72 Pine Street, New York
*BELL, HERMON F. (1916).....	110 William Street, New York
*BELL, WILLIAM H. (1916).....	30 Broad Street, New York
*BELSER, ANTHONY A. (1927).....	56 Pine Street, New York
*BENNETT, CHARLES A. (1921).....	41 Maiden Lane, New York
*BENNETT, JACOB (1920).....	250 W. 57th Street, New York
*BENSON, EDWARD A. (1916).....	50 Broad Street, New York
*BENTLEY, A. (1917).....	120 Broadway, New York
*BERDON, DAVID (1923).....	1440 Broadway, New York
*BERGEN, GEORGE L. (1916).....	55 Liberty Street, New York
*BERGMAN, NATHANIEL B. (1919).....	110 William Street, New York
*BICKETT, WILLIAM P. (1916).....	30 Broad St., New York
*BICKNELL, HENRY M. (1916).....	P. O. Box No. 1167, New York
*BIERMAN, V. D. (1916).....	Box 293, Albany, New York
*BIERMANN, D. P. (1916).....	41 Park Row, New York
*BISHOP, RALPH R. (1923).....	30 Church St., New York
*BIXBY, PERCIVAL G. (1921).....	638 Marine Trust Bldg., Buffalo, New York
*BLANCHET, JOSEPH U. (1924).....	1225 Broadway, New York
*BLOMQUIST, ERIC JONAS (1924).....	82 Beaver Street, New York
*BLOODSWORTH, ARCHIBALD J. (1927).....	56 Pine St., New York
*BLUM, LOUIS D. (1924).....	110 East 42nd St., New York
*BOMER, CHARLES F. (1920).....	8703 139th Street, Jamaica, New York
*BORMAN, ANDREW H. (1927).....	Flatiron Bldg., New York
*BOURNE, CHARLES G. (1918).....	7 Dey St., New York
*BOWERS, GEORGE H. (1917).....	271 Madison Ave., New York
*BOWMAN, ARCHIBALD (1916).....	366 Madison Ave., New York
*BOWMAN, FRANKLIN (1920).....	30 Broad St., New York
*BOWMAN, JOHN HALL (1916).....	56 Pine St., New York
*BOYLE, A. R. M. (1921).....	250 Park Ave., New York
*BRIGGS, RUSSELL E. (1920).....	250 West 57th Street, New York
*BROAD, SAMUEL J. (1921).....	40 Exchange Place, New York
*BROWN, RAYMOND C. (1916).....	342 Madison Ave., New York
*BRUMMER, LEON (1916).....	171 Madison Ave., New York
*BRUNEAU, ARMAND L. (1916).....	74 Trinity Place, New York
*BRYAN, CHARLES T. (1923).....	30 Church St., New York
*BUEHLER, EDWARD J. (1925).....	555 61st St., Brooklyn, New York
*BURLINGAME, C. M. (1916).....	1066 Bergen St., Brooklyn, New York
*BURTON, J. C. (1921).....	82 Beaver St., New York
*BUTLER, RICHARD H. (1924).....	40 Exchange Place, New York
*BUZBY, WM. J. (1922).....	40 Rector Street, New York
*BYRNE, JOHN F. (1923).....	349 Crown St., Brooklyn, New York
*BYRNES, THOS. W. (1916).....	76 William St., New York
*CABOT, SEBASTIAN (1916).....	149 Broadway, New York
*CAFFYN, HAROLD R. (1926).....	350 Madison Ave., New York

## *Geographical List of Members and Associates*

*CAIRNS, WILLIAM (1919)	616 Wellman Bldg., Jamestown, New York
*CALVERT, J. G. (1926)	56 Pine St., New York
*CALVERT, JOSEPH F. (1916)	2 East 23rd St., New York
*CAMPBELL, WILLIAM BYNNER (1916)	56 Pine St., New York
*CARPENTER, HARRY L. (1920)	311 Fifth Ave., New York
*CARTER, ARTHUR H. (1924)	30 Broad St., New York
*CARTWRIGHT, OTHO G. (1916)	31 Nassau St., New York
*CHAMBERS, NORMAN G. (1919)	40 Exchange Place, New York
*CHAPIN, HENRY S. (1925)	111 Broadway, New York
*CHASE, STUART (1916)	2 West 43rd St., New York
*CHEYNE, THOMAS (1916)	50 Pine St., New York
*CHILD, CHESTER P. (1916)	17 East 42nd St., New York
*CHINLUND, EDWIN F. (1923)	41 Broad St., New York
*CHRISTENSEN, EINAR C. (1924)	56 Pine St., New York
*CHURCH, GEORGE HERVEY (1916)	55 Wall St., New York
*CLAIR, FRANCIS R. (1916)	80 Maiden Lane, New York
*CLARKE, ALLEN H. (1916)	50 Broad St., New York
*CLARKE, ANDREW A. (1916)	50 Broad St., New York
CLARKE, JOHN WILLIAM (1923)	41 Broad St., New York
*CLARKE, THOMAS HENRY (1920)	82 Beaver St., New York
*CLOWES, FRANCIS J. (1918)	80 Maiden Lane, New York
COCHRANE, GEORGE (1923)	49 Wall St., New York
*COHEN, J. D. (1920)	205 West 36th St., New York
*COLE, JOHN E. (1922)	16 William St., New York
*COLE, VIOTT MYERS (1916)	253 Broadway, New York
*COLEMAN, LUCIUS H. (1925)	551 Fifth Ave., New York
*COLLEY, FREDERICK G. (1916)	82 Beaver St., New York
*CONANT, LEONARD H. (1916)	709 Sixth Ave., New York
*CONKLING, W. HOMER (1920)	50 Broad St., New York
*CONLIN, WOOLSEY W. (1923)	350 Madison Ave., New York
*CONROY THOMAS F. (1916)	67 Wall St., New York
CONTANT, GEORGE W. (1927)	542 Marine Trust Bldg., Buffalo, New York
*CORBEN, JOHN A. (1922)	60 Beaver St., New York
*CORNWALL, ARTHUR B. (1916)	1493 Union St., Brooklyn, New York
*COUCHMAN, CHARLES B. (1916)	350 Madison Ave., New York
*COUGHLAN, MARTIN A. (1916)	949 Broadway, New York
*COUGHLAN, THOS. J. (1916)	949 Broadway, New York
*COULTAUS, CHARLES B. (1922)	Sea Cliff, Long Island, New York
*COURTER, HARRY W. (1921)	30 Church St., New York
*COX, HENRY C. (1916)	119 Mowbray Place, Kew Gardens, New York
*CRANE, Theodore A. (1924)	100 William St., New York
*CRANSTOUN, WILLIAM D. (1916)	350 Madison Ave., New York
*CROCKETT, HORACE G. (1922)	270 Madison Ave., New York
*CULLINAN, PAUL A. (1926)	565 Fifth Ave., New York
*CUMMINGS, ALBERT J. (1927)	21 E. 40th St., New York
*CUSHNY, ALEXANDER OGILVIE (1922)	26 Broadway, New York
*DAVEY, LEONARD SAMUEL (1922)	141 Broadway, New York
*DAVIES, ALLAN (1917)	103 Park Ave., New York
*DAVIES, W. SANDERS (1916)	103 Park Ave., New York
*DAWSON, JAMES H. (1916)	177 Montague St., Brooklyn, New York
*DEADY, WALTER, JR. (1922)	17 E. 42nd St., New York
*DEAN, THOMAS B. (1916)	601 W. 168th St., New York
*DEAN, WALTER NILES (1916)	40 Rector St., New York
*DEIKE, F. WILLIAM (1916)	152 Cottage Ave., Mt. Vernon, New York
*DELIN, ROBERT O. (1926)	55 W. 42nd St., New York
*DENNIS, WILLIAM HENRY (1916)	120 Broadway, New York
*DEVULT, HENRY S. (1923)	37 W. 39th St., New York
*DEWAR, DOUGLAS (1916)	40 Exchange Place, New York
*DILLINGHAM, ROBERT H. (1916)	271 Madison Ave., New York

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*DILLMAN, ALBERT F. (1916)	56 Pine St., New York
Dix, S. M. (1916)	280 Broadway, New York
*DIXON, FRANK E. (1917)	41 Maiden Lane, New York
*DJORUP, CHRISTIAN (1916)	347 Madison Ave., New York
DOHERTY, JOHN (1916)	25 W. 43rd St., New York
*DONALDSON, WILLIAM R. (1923)	50 Broad St., New York
*DRURY, GERALD HAMILTON (1921)	80 Maiden Lane, New York
*DUMBRILLE, H. HILTON (1918)	110 William St., New York
*ECKES, PETER ALBERT (1916)	40 Rector St., New York
*ECKHOFF, HENRY G. (1923)	420 E. 18th St., Brooklyn, New York
*EGGLESTON, DEWITT C. (1916)	419 Homestead Ave., Mt. Vernon, New York
*ELDER, DAVID (1916)	34 Pine St., New York
ELLIS, RAYMOND VANLORES (1925)	31 Exchange St., Rochester, New York
*ESQUERRÉ, PAUL-JOSEPH (1916)	20 Vesey St., New York
*FARRELL, JAMES F. (1916)	110 William St., New York
*FARRINGTON, HOWARD F. (1921)	420 Woolworth Bldg., Watertown, New York
*FEDDE, A. S. (1916)	55 Liberty St., New York
*FERGUSON, IRVING B. (1916)	171 W. 12th St., New York
*FERNALD, HENRY B. (1916)	50 Broad St., New York
*FERO, DE ROY SMITH (1916)	105 W. 40th St., New York
*FEURST, GROVER C. (1924)	281 Prospect Place, Brooklyn, New York
FIDLER, JAMES S. (1924)	270 Madison Ave., New York
*FINCHER, JOHN R. (1924)	37 W. 39th St., New York
*FINKE, MYRON A. (1922)	19 W. 44th St., New York
*FISCHER, AUGUST (1916)	Bardonia, Rockland County, New York
*FISCHER, FREDERICK (1920)	522 Fifth Ave., New York
*FISHER, LEON O. (1916)	393 Seventh Ave., New York
*FLINT, JOHN (1916)	40 Rector St., New York
*FODDY, GEORGE RICHARD, JR. (1927)	40 E. 34th St., New York
*FOOTE, ELIAL T. (1916)	Metropolitan Museum of Art, New York
*FORTUNE, JAMES H. (1920)	25 E. 9th St., New York
*FOX, ADOLPH (1916)	291 Broadway, New York
*FRANKE, WILLIAM B. (1924)	1424 Lincoln-Alliance Bank Bldg., Rochester, New York
*FRASER, JOHN (1916)	125 Park Ave., New York
*FREDERICH, MAX (1925)	40 Rector St., New York
*FREEMAN, HERBERT C. (1916)	60 Broadway, New York
*FREEMAN, W. E. (1916)	80 Broadway, New York
*FREIREICH, HYMAN (1924)	152 W. 42nd St., New York
*FREITAG, CARL (1922)	125 Park Ave., New York
*FRENCH, BERNARD M. (1917)	103 Park Ave., New York
*FRIEDMAN, J. P. (1923)	80 Maiden Lane, New York
*FULLER, LEWIS COX (1916)	82 Beaver St., New York
*GALLE, CHARLES HERMAN (1923)	251 W. 87th Street, New York
*GAUSE, EDWARD C. (1917)	30 Broad St., New York
*GEE, WALTER S. (1916)	110 William St., New York
*GENEZ, MAURICE V. (1924)	29 Broadway, New York
*GEORGER, ALFRED M. (1923)	Cuyler Bldg., New York
*GILL, JOSEPH (1918)	40 Rector St., New York
*GIMSON, LAWRENCE K. (1916)	165 Broadway, New York
*GINSBERG, ISIDOR (1917)	41 Union Square, New York
*GLOVER, PATRICK W. R. (1916)	120 Broadway, New York
*GLUCK, EDWIN L. (1923)	510 West 110th St., New York
*GOODLOE, J. S. M. (1916)	165 Broadway, New York
*GOODWIN, J. PRYSE (1917)	40 Exchange Place, New York
*GORDON, BERNARD M. (1920)	522 Fifth Ave., New York
*GORDON, JOHN (1916)	271 Madison Ave., New York

## *Geographical List of Members and Associates*

*GOUGH, EDWARD C. (1916)	50 East 42nd St., New York
*GOWER, WILLIAM B. (1918)	111 Broadway, New York
*GRAEF, JOSEPH EDWIN (1916)	271 Madison Ave., New York
*GREENDLINGER, LEO (1916)	13 Astor Place, New York
*GREENE, U. S. (1923)	301 Sun Bldg., Binghamton, New York
*GREENFELD, HENRY G. (1920)	51 Chambers St., New York
*GREENFIELD, FREDERICK WILLIAM (1916)	507 Fifth Ave., New York
*GREENMAN, HOWARD (1916)	20 Vesey St., New York
*GREENWOOD, HERBERT S. (1916)	50 Broad St., New York
*GREENWOOD, W. J. (1920)	9501 117th St., Richmond Hill, New York
*GRIFFIS, CLAUDE F. (1916)	247 Park Ave., New York
*GROSSMAN, SIMON (1922)	20 W. 43rd St., New York
*GROVER, RALPH F. (1916)	110 William St., New York
*GRUNDMANN, OTTO A. (1916)	40 Rector St., New York
*GUNN, JAMES NEWTON (1916)	247 Park Ave., New York
*HABERSTROH, FRED. (1916)	393 Seventh Ave., New York
HADDEN, H. DUFFUS (1925)	56 Pine St., New York
*HAESLOOP, HENRY M. (1922)	125 Park Ave., New York
*HAGGERTY, VINCENT B. (1925)	40 Rector St., New York
*HALL, JAMES (1916)	366 Madison Ave., New York
*HALL, W. VINCENT (1924)	67 Liberty St., New York
*HALTER, EDWIN C. (1918)	131 Varick St., New York
HAMM, HENRY I. (1924)	136 Aspen St., Floral Park, Long Island, New York
*HARCOURT, VIVIAN (1916)	49 Wall St., New York
*HARDENBERGH, THOMAS EDDY (1925)	320 Broadway, New York
*HARDY, WILLOUGHBY D. (1916)	610 W. 115th St., New York
*HARING, ALBERT J. (1922)	141 Broadway, New York
HARRIS, HOMER F. (1916)	2819 Morris Ave., New York
*HART, HAROLD B. (1916)	120 Broadway, New York
*HARVEY, EDWIN, JR. (1916)	82 Beaver St., New York
*HAY, S. GEORGE (1916)	30 Broad St., New York
*HEATON, WILLIAM C. (1922)	25 W. 45th St., New York
*HECHT, CHARLES (1916)	292 Madison Ave., New York
HELLER, GEORGE F. (1926)	55 Liberty St., New York
*HELLERSON, CHARLES E. W. (1916)	225 Fifth Ave., New York
*HELMUS, JOHN J. (1922)	565 Fifth Ave., New York
*HERGERT, PETER (1916)	9423 86th Ave., Woodhaven, New York
*HERINGTON, PERCY REGINALD (1916)	1476 Broadway, New York
*HESS, HERBERT (1924)	120 Broadway, New York
*HEYWOOD, MYRTLE CORBET (1917)	42 76th St., Brooklyn, New York
*HILDITCH, F. W. (1917)	17 E. 42nd St., New York
HILL, T. P. (1919)	270 Madison Ave., New York
HILLBRANT, WILLIAM P. (1927)	56 Pine St., New York
*HOFFMAN, THOMAS G. (1926)	165 Broadway, New York
*HOLLOWAY, C. B. (1916)	56 Pine St., New York
*HOMES, HENRY (1916)	949 Broadway, New York
*HOOPER, JOHN W. (1920)	5502 Second Ave., Brooklyn, New York
*HOPSON, H. C. (1916)	61 Broadway, New York
*HORN, GEORGE F. (1916)	141 Broadway, New York
*HORNE, HENRY ABBOTT (1916)	60 Broadway, New York
*HOUSTON, ALEXANDER MUIR (1916)	65 Broadway, New York
*HUDDETS, EUGENE R. (1917)	41 Union Square, New York
*HUGHES, JAMES F. (1916)	110 William St., New York
*HUGHES, RUPERT STANLEY (1916)	120 Broadway, New York
HUNT, HENRY W. (1927)	350 Madison Ave., New York
*HUNTER, ALEXANDER (1916)	149 Broadway, New York
*HURDMAN, FREDERICK H. (1916)	350 Madison Ave., New York
*HYANS, EDWARD M. (1916)	1440 Broadway, New York
*HYSLOP, GEORGE K. (1917)	7 Dey St., New York

# *American Institute of Accountants Year-Book*

*IFFLA, GEORGE H. (1916).....	21 E. 40th St., New York
*ISZARD, T. WHITNEY (1916).....	150 N. Main St., Elmira, New York
*IVES, RAYMOND (1916).....	141 Broadway, New York
*JACKSON, G. ARTHUR (1925).....	31 Exchange St., Rochester, New York
*JACOBSON, CHARLES (1916).....	1501 Broadway, New York
*JONES, CHARLES W. (1922).....	67 Wall St., New York
*JUDD, ORRIN R. (1916).....	60 Broadway, New York
*KADISON, LOUIS (1916).....	Woolworth Bldg., New York
*KAMERMAN, DAVID (1923).....	1440 Broadway, New York
*KAPLAN, SAMUEL (1926).....	949 Broadway, New York
*KARMEL, ABRAHAM (1916).....	949 Broadway, New York
KELLER, FREDERICK C. JR. (1923).....	111 Broadway, New York
*KELLY, JOHN M. (1924).....	25 Church St., New York
*KENWORTHY, ARTHUR W. (1916).....	120 Broadway, New York
*KERA, J. W. (1922).....	101 W. 31st St., New York
KERR, ERROL (1917).....	347 Madison Ave., New York
*KING, THOMAS J. (1927).....	41 Maiden Lane, New York
*KLEIN, CHARLES A. (1916).....	42 Broadway, New York
*KLEIN, JOSEPH J. (1916).....	19 W. 44th St., New York
*KNIGHT, PAUL K. (1924).....	67 Wall St., New York
*KOCH, JOHN H. (1916).....	55 Liberty St., New York
*KOELSCH, HENRY L. (1924).....	41 Maiden Lane, New York
*KRACKE, EDWARD A. (1922).....	30 Broad St., New York
*LAFRENTZ, ARTHUR F. (1921).....	100 Broadway, New York
*LAFRENTZ, F. W. (1916).....	100 Broadway, New York
LAMB, JAMES STEWART (1921).....	82 Beaver St., New York
*LASHER, NORRIS R. (1923).....	55 Liberty St., New York
*LAUDER, ROBERT B. (1925).....	324 Press Bldg., Binghampton, New York
LAW, WILLIAM W. (1923).....	56 Pine St., New York
*LEAMY, R. H. (1917).....	141 Broadway, New York
*LEEDS, EDWARD P. (1924).....	280 Broadway, New York
*LEFFLER, EDWIN E. (1919).....	1300 Genesee Bldg., Buffalo, New York
*LEIDESDORF, SAMUEL D. (1916).....	121 Park Ave., New York
*LEITNER, N. A. (1924).....	56 Pine St., New York
*LEVY, WALTER ARTHUR (1924).....	19 W. 44th St., New York
*LINGLEY, A. G. (1916).....	1335 Pacific St., Brooklyn, New York
*LINGLEY, RICHARD TURNER (1916).....	41 Maiden Lane, New York
*LINK, CHARLES C. (1916).....	299 Madison Ave., New York
*LITTLE, W. PAXTON (1916).....	P. O. Box 617, Niagara Falls, New York
*LOBELL, NATHANIEL (1922).....	220 Broadway, New York
LOCKE, MORTON F. (1926).....	103 Park Ave., New York
*LOEWENWARTER, PAUL L. (1916).....	522 Fifth Ave., New York
*LORD, CLARKSON E. (1916).....	342 Madison Ave., New York
*LORD, FRANK K. (1921).....	149 Madison Ave., New York
*LOTHROP, ERNEST O. (1922).....	56 Pine St., New York
*LOVEJOY, E. W. (1916).....	25 Broad St., New York
*LOVELACE, MEREDITH B. (1916).....	280 Broadway, New York
*LUDEWIG, HERMANN E. (1916).....	52 Vanderbilt Ave., New York
*LUDLAM, CHARLES S. (1916).....	30 Broad St., New York
*LUZ, GEORGE (1923).....	342 Madison Ave., New York
*LYBRAND, WILLIAM M. (1916).....	110 William St., New York
*MAAS, ALFRED N. (1922).....	1170 Broadway, New York
*MACGREGOR, MALCOLM (1923).....	52 West 76th St., New York
MACLETHIE, JOHN (1916).....	61 Broadway, New York
*MACRAE, FAROUHAR J. (1916).....	90 Wall St., New York
*MCALLISTER, EDWARD A. (1916).....	2 Rector St., New York
*MCARDLE, JOSEPH J. (1921).....	42 Broadway, New York
MC CARROLL, A. P. (1921).....	56 Pine St., New York
*MCCAW, ALEXANDER GEORGE (1922).....	200 Broadway, New York

## *Geographical List of Members and Associates*

- \*McCULLOH, CHAS. S. (1916).....100 Broadway, New York  
 \*McHUGH, EDWARD P. (1923).....42 Broadway, New York  
 \*McINTOSH, GOULD (1921).....56 Pine St., New York  
 \*McKENNA, JAMES A. (1916).....80 Maiden Lane, New York  
 \*McLEOD, THOMAS L. (1925)  
     639 Lincoln Alliance Bank Bldg., Rochester, New York  
 \*MCWHORTER, CHARLES F. (1916).....80 Maiden Lane, New York  
 \*MADDEN, JOHN THOMAS (1916).....32 Waverly Place, New York  
 \*MAKAY, ALEXANDER F. (1916).....347 Fifth Ave., New York  
 \*MANLEY, LAWRENCE O. (1921).....61 Broadway, New York  
 \*MANNING, ANTHONY B. (1919).....50 Broadway, New York  
 \*MANSLEY, ROBERT H. (1916).....56 Pine St., New York  
 \*MAPES, LESTER D. (1916).....317 Jefferson Ave., Brooklyn, New York  
 \*MARKEL, ARNOLD (1923).....30 Church St., New York  
 \*MATHER, CHARLES ERNEST (1916).....141 Broadway, New York  
 \*MATTHEWS, CHARLES (1921).....152 West 22nd St., New York  
 \*MATTHEWS, WILLIAM A. (1922).....121 Park Ave., New York  
 \*MAXCY, CHAS. J. (1916).....150 William St., New York  
 \*MAY, GEORGE O. (1916).....56 Pine St., New York  
 \*MEINHARDT, HAROLD S. (1920).....903 East 156th St., New York  
 \*MENDES, HENRY E. (1916).....80 Maiden Lane, New York  
 \*MERRILES, ALEXANDER H. (1916).....25 Madison Ave., New York  
 \*MESURAC, FRANK (1920).....15 Park Row, New York  
 \*MEYER, HENRY (1916).....1754 East 7th St., Brooklyn, New York  
 \*MEYER, LOUIS (1925).....220 Broadway, New York  
 \*MEYER, MAX (1916).....220 Broadway, New York  
 \*MILLAR, EDWARD B. (1916).....285 Madison Ave., New York  
 \*MILLER, PHILIP N. (1922).....50 Broad St., New York  
 \*MILLIGAN, WILLIAM A. (1916).....342 Madison Ave., New York  
 \*MILLS, J. EMORY (1919).....42 Broadway, New York  
 \*MILNE, DAVID L. (1920).....120 Broadway, New York  
 \*MITCHELL, FRANCIS L. (1917).....31 Nassau St., New York  
 \*MITCHELL, JOSEPH J. (1916).....165 Broadway, New York  
 \*MITCHELL, S. ROGER (1916).....366 Madison Ave., New York  
 \*MOERAN, EDWARD H. (1917).....120 Broadway, New York  
 \*MOIR, THOMAS NIVEN (1927).....37 West 39th St., New York  
 \*MONTGOMERY, ROBERT H. (1916).....385 Madison Ave., New York  
 \*MORIN, A. J. (1925).....46 West 95th St., New York  
 \*MORONEY, R. M. (1922).....72 Pine St., New York  
 \*MORRIS, CHARLES E. (1916).....30 Broad St., New York  
 \*MORSE, HAROLD S. (1917).....270 Madison Ave., New York  
 \*MOYER, MELBOURNE S. (1916).....115 Broadway, New York  
 \*MULLER, MARCUS A. (1916).....291 Broadway, New York  
 \*MYER, GEORGE W., JR. (1916).....31 Nassau St., New York  
 \*MYERS, WALTER PERRY (1916).....1564 Broadway, New York  
 \*NARLIAN, C. A. H. (1920).....1 Park Ave., New York  
 \*NASMYTH, CHARLES I. (1916).....51 Chambers St., New York  
 \*NAYLOR, EDWIN J. (1924).....17-27 Cedar St., New York  
 \*NEILL, ALEXANDER B. (1923).....40 Rector St., New York  
 \*NEILSON, B. G. (1922).....17 Battery Place, New York  
 \*NEWBERGER, SAMUEL (1920).....38 Park Row, New York  
 \*NEWMAN, JAMES J. (1916).....400 Broome St., New York  
 \*NICHOLS, WALTER I. (1916).....149 Broadway, New York  
 \*NICHOLSON, FRED T. (1916).....71 Broadway, New York  
 \*NICKLAS, C. AUBREY (1916).....6 Church St., New York  
 \*NIELD, CHARLES F. (1916).....103 Park Ave., New York  
 \*NILES, HENRY A. (1916).....60 Broadway, New York  
 \*NILES, OSCAR L. (1922)  
     1424 Lincoln-Alliance Bank Bldg., Rochester, New York

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*NISSLEY, WARREN W. (1925)	82 Beaver St., New York
*NIVEN, JOHN BALLANTINE (1916)	80 Maiden Lane, New York
*NOLAN, L. J. (1916)	82 Beaver St., New York
*NOONE, JOHN (1916)	242 West 4th St., New York
*NORTON, LEWIS M. (1923)	25 Broadway, New York
*NOYES, C. F. (1916)	141 Broadway, New York
*OAKLEY, FRANCIS (1916)	25 Broad St., New York
*O'DONOGHUE, CORNELIUS J. (1923)	25 Broad St., New York
*O'REILLY, HUGH S. (1927)	42 Broadway, New York
*OSTREICHER, J. P. (1924)	15 Park Row, New York
*OSWALD, JOHN C. (1924)	7 Hanover Square, New York
*PACE, HOMER S. (1916)	30 Church St., New York
*PALMER, LESLIE E. (1916)	37 W. 39th St., New York
*PANGBORN, WARREL S. (1916)	220 Broadway, New York
*PAPERNO, LEON A. (1916)	114 East 32nd St., New York
*PARK, JAMES (1916)	141 Broadway, New York
*PARK, STANLEY W. (1916)	41 Maiden Lane, New York
*PARSONS, FREDERICK S. (1923)	377 Broadway, New York
*PASLEY, ROBERT S. (1917)	67 Wall St., New York
*PATE, WILLIAM (1916)	44 Beaver St., New York
*PATERSON, EDWARD (1925)	40 Exchange Place, New York
*PATTERSON, EDWARD C. (1916)	74 Trinity Place, New York
*PATTERSON, SAMUEL D. (1916)	141 Broadway, New York
*PATTERSON, WILLIAM D. (1923)	17 John St., New York
*PELOUBET, LOUIS GERVAIS (1916)	25 Broadway, New York
*PELOUBET, MAURICE E. (1920)	25 Broadway, New York
*PELOUBET, SIDNEY W. (1923)	25 Broadway, New York
*PEMBRIDGE, STANLEY (1924)	56 Pine St., New York
*PETERSEN, O. C. W. (1922)	475 Fifth Ave., New York
*PHINNEY, ROBERT NASH (1916)	74 Trinity Place, New York
*POGSON, A. H. (1916)	280 Broadway, New York
*PRESTON, BERNARD (1923)	280 Madison Ave., New York
*QUERY, CHARLES R. (1916)	2 East 23rd St., New York
*RANKIN, R. G. (1919)	61 Broadway, New York
*REA, GEORGE (1920)	80 Maiden Lane, New York
*REEVE, FREDERIC E. (1916)	40 Rector St., New York
*REIK, RAYMOND C. (1916)	725 Marine Trust Bldg., Buffalo, New York
*REMER, C. FULTON (1926)	350 Madison Ave., New York
*REQUA, S. ERWIN (1921)	120 Broadway, New York
*REYDEL, CHARLES A. (1925)	25 Broad St., New York
*REYER, WILLIAM C. (1921)	67 Wall St., New York
*RHYNE, WM. C. (1916)	30 Church St., New York
*RICE, HARRY MILNER (1921)	100 Broadway, New York
*RIDGWAY, JAMES LAWRENCE (1916)	74 Trinity Place, New York
*RIEDEL, CHARLES M. (1922)	217 Broadway, New York
*RIGBY, A. G. PAGET (1924)	149 Broadway, New York
*RITCHIE, ALFRED A. (1916)	120 Broadway, New York
*RITSON, JOSEPH A. (1924)	56 Pine St., New York
*ROBERTS, JOHN W. (1920)	25 Broad St., New York
*ROHRBACH, JOHN F. D. (1916)	233 Broadway, New York
*ROLLS-WARRINGTON, C. W. (1920)	56 Pine St., New York
*ROMINE, EDWARD CHAPMAN (1925)	105 W. 40th St., New York
*ROSE, JAMES (1925)	139 E. Hazeltine Ave., Kenmore, New York
*ROSE, RUSSEL I. (1925)	110 William St., New York
*ROSS, WILLIAM M. (1923)	Hotel Biltmore, 43rd St. & Madison Ave., New York
*RUCKER, ROBERT HAMILTON (1916)	27 William St., New York
*SALVESEN, EDGAR C. (1916)	345 Madison Ave., New York
*SANDERS, A. H. (1919)	225 Fifth Ave., New York

## *Geographical List of Members and Associates*

*SARGENT, SIDNEY E. (1916)	201 W. 79th St., New York
*SAWYER, WILLIAM T. (1916)	Fort Orange Paper Co., Castleton, New York
*SCHAEBERLE, FREDERICK M. (1922)	30 Church St., New York
*SCHNACKENBERG, J. H. (1916)	299 Madison Ave., New York
*SCHNEIDER, THEODORE I. (1917)	1440 Broadway, New York
*SCOBIE, JOHN C. (1916)	56 Pine St., New York
*SCOVILLE, CLIFFORD E. (1916)	187 Joralemon St., Brooklyn, New York
*SEARLE, H. F. (1916)	25 Broad St., New York
*SEIDMAN, HENRY L. (1924)	250 W. 57th St., New York
*SHARPLES, JOSEPH (1923)	120 Broadway, New York
*SHAW, JOHN (1919)	120 Broadway, New York
*SHENTON, WM. ARTHUR (1919)	30 Church St., New York
*SHEPARD, PAUL (1922)	37 W. 39th St., New York
*SHMERLER, MAXWELL (1920)	522 Fifth Ave., New York
*SINCLAIR, ARTHUR B. (1916)	415 Lexington Ave., New York
*SINCLAIR, PRIOR (1924)	110 William St., New York
*SKINNER, JOSEPH J. (1916)	857 E. 23rd St., Brooklyn, New York
*SMITH, ARTHUR W. (1916)	25 Broad St., New York
*SMITH, CHARLES B. (1916)	72 Trinity Place, New York
*SMITH, HARRY MASON (1916)	17 E. 42nd St., New York
*SMITH, RALPH W. (1925)	31 Exchange St., Rochester, New York
*SNELHAM, JOHN S. (1922)	49 Wall St., New York
*SONDERLING, SAMUEL J. (1916)	16 William St., New York
*SPARROW, ROBERT G. (1920)	17 John St., New York
*SPENCE, A. PYOTT (1916)	120 Broadway, New York
*SPETH, C. F. (1924)	79 Wall St., New York
*SQUIRES, FREDERIC W. (1916)	25 Broad St., New York
*STAGG, J. HARDWICK (1917)	141 Broadway, New York
*STANTON, ERNEST (1923)	45 Nassau St., New York
*STARK, DANA F. (1916)	Realty Bldg., Elmira, New York
*STAUB, WALTER A. (1916)	110 William St., New York
*STEINBERG, WILLIAM (1922)	475 Fifth Ave., New York
*STEMPF, VICTOR H. (1922)	80 Maiden Lane, New York
*STERLING, THEODORE H. (1923)	25 Broadway, New York
*STERN, ALFRED J. (1916)	551 Fifth Ave., New York
*STERRETT, JOSEPH E. (1916)	56 Pine St., New York
*STEVENS, ELMER O. (1916)	141 Broadway, New York
*STEWART, ANDREW (1919)	40 Exchange Place, New York
*STOVER, ARTHUR W. (1923)	201 So. Warren St., Syracuse, New York
*STRANDBERG, A. D. (1920)	25 McCiellen Ave., Amsterdam, New York
*STRUSS, WILLIAM J. (1916)	130 William St., New York
*STUMPFEL, WILLIAM H. (1917)	120 Broadway, New York
*STURZ, CHARLES F. (1922)	121 Park Ave., New York
*SUFFERN, PHILIP S. (1916)	40 Rector St., New York
*SUGARMAN, MAX (1923)	110 E. 42nd St., New York
*SWEENEY, HENRY WHITCOMB (1923)	56 Pine St., New York
*TALIAFERRO, ALBERT P. (1916)	25 Nassau St., New York
*TALLENT, JAMES E. (1922)	475 Fifth Ave., New York
*TAYLOR, HERBERT D. (1916)	40 Exchange Place, New York
*TAYLOR, OTTO F. (1920)	50 Broadway, New York
*TAYLOR, PERCY MILES (1921)	1 Hendrickson Ave., Rockville Centre, Long Island, New York
*TEELE, ARTHUR W. (1916)	120 Broadway, New York
*THOMPSON, CHARLES (1917)	120 Broadway, New York
*THOMPSON, M. W. (1916)	36 W. 44th St., New York
*THORNTON, FRANK W. (1916)	56 Pine St., New York
*TINSLEY, RICHARD PARRAN (1916)	26 Broadway, New York
*TOPPER, WILLIAM (1916)	29 Broadway, New York
*TOTH, LOUIS (1925)	8 Ferdinand Place, New Rochelle, New York

## *American Institute of Accountants Year-Book*

*TOURIN, FRED (1923).....	522 Fifth Ave., New York
*TOWNSEND, F. C. (1916).....	280 Broadway, New York
*TRADER, A. M. (1916).....	276 Fifth Ave., New York
*TROBRIDGE, CHARLES R. (1917).....	82 Beaver St., New York
*TROSTLER, COLE (1925).....	292 Madison Ave., New York
*TULLOCH, WILLIAM M. (1920).....	280 Broadway, New York
*VAIL, ROY GASTON (1927).....	56 Pine St., New York
*VARAY, HENRY (1916).....	57 William St., New York
*VAUGHAN, ARTHUR S. (1916).....	30 Broad St., New York
*WACHTELL, THEODORE (1916).....	114 East 32nd St., New York
*WALKER, EDMUND (1920).....	393 Seventh Ave., New York
*WANDMACHER, F. CORNELIUS (1922).....	120 Broadway, New York
*WATSON, THOMAS H. (1923).....	113 W. 18th St., New York
*WATSON, WILLIAM A. (1916).....	187 Marlborough Road, Brooklyn, New York
*WEBER, GEORGE H. (1923).....	25 Broadway, New York
*WEBSTER, GEO. R. (1916).....	56 Pine St., New York
*WEBSTER, HENRY M. (1916).....	2 W. 45th St., New York
*WEBSTER, NORMAN E. (1916).....	50 Broadway, New York
*WEILER, EMIL T. (1922).....	350 Madison Ave., New York
*WEINBERGER, DAVID E. (1924).....	1328 Broadway, New York
*WEISS, WILLIAM F. (1916).....	7 Dey St., New York
*WEST, W. H. (1916).....	40 Rector St., New York
*WESTERMANN, H. T. (1916).....	60 Broadway, New York
*WHAN, A. H. (1920).....	50 Broadway, New York
*WHITE, FRANK (1920).....	25 W. 43rd St., New York
*WHITE, JAMES FREDERICK (1916)	
	457 Franklin Ave., Mineola, Long Island, New York
*WHITE, LEE HEYER (1917).....	31 Nassau St., New York
*WHITMORE, JOHN (1917).....	120 Broadway, New York
*WHITTLESEY, WILLIS S. (1916).....	101 Park Ave., New York
*WILDBRETT, ERNEST R. (1927).....	30 Church St., New York
*WILDMAN, JOHN R. (1916).....	30 Broad St., New York
*WILL, J. A. (1916).....	37 Wall St., New York
*WILLIAMS, CYRUS (1916).....	31 Union Square, New York
*WILLIAMS, HERBERT D. (1916).....	120 Broadway, New York
*WILLIAMS, J. S. (1921).....	40 Exchange Place, New York
*WILLIAMS, WALTER E. (1923).....	55 Liberty St., New York
*WILMOT, H. W. (1916).....	141 Broadway, New York
*WILMOTT, ARTHUR (1916).....	1138 East 37th St., Brooklyn, New York
*WILSON, LOUIS W. (1921).....	1111-25 Commerce Bldg., Rochester, New York
*WINANS, DEKAY (1916).....	Warwick, New York
*WOHNSIEDLER, JOHN (1916).....	233 Broadway, New York
*WOLFE, LEE J. (1924).....	165 Broadway, New York
*WOLFE, MORLEY S. (1920).....	522 Fifth Ave., New York
*WOLFE, S. H. (1924).....	165 Broadway, New York
*WOLFF, MARK (1925).....	70 W. 40th St., New York
*WOOD, ERNEST N. (1916).....	60 Broadway, New York
*WOOD, J. FREDERICK E. (1916).....	110 William St., New York
*WOODFIN, H. JOHN (1923).....	8417 115th St., Richmond Hill, New York
*WOODRUFF, FRANK H. (1916).....	302 Broadway, New York
*WOODS, J. B. COLLINGS (1921).....	299 Madison Ave., New York
*WOOSTER, MELVILLE (1917).....	40 Exchange Place, New York
*WORFOLK, FREDERIC (1916).....	285 Madison Ave., New York
*WRIGHT, ARTHUR (1916).....	709 Sixth Ave., New York
*WRIGHT, JAMES (1916).....	165 Broadway, New York
*WYMAN, JOSEPH G. (1916).....	72 Wall St., New York
*WYTHES, HAROLD A. (1916).....	50 Church St., New York
*YOUNG, ALBERT F., JR. (1916).....	141 Broadway, New York
*YOUNG, ARTHUR (1916).....	82 Beaver St., New York

## *Geographical List of Members and Associates*

- \*ZAENGLEIN, PAUL C. (1925).....31 Exchange St., Rochester, New York  
 \*ZINBERG, GEORGE (1924).....191 Joralemon St., Brooklyn, New York

### *Associates*

- \*ACHER, WALTER H. (1923).....150 Broadway, New York  
 \*ALBERS, CHARLES E. (1920).....330 Seventh Ave., New York  
 \*AULD, GEORGE P. (1927).....30 Broad St., New York  
 \*BACON, ROSS M. (1926).....50 E. 42nd St., New York  
 \*BAIL, HAMILTON VAUGHAN (1924).....16 Cooper Square, New York  
 \*BAKER, EMILE Z. (1927)  
     1st Natl. Bank Bldg., Freeport, Long Island, New York  
 \*BAUER, GEORGE F. (1916)  
     61 Second St., Stewart Manor, Long Island, New York  
 \*BEAIRSTO, H. J. (1924).....30 Church St., New York  
 \*BEARD, ALEXANDER H. (1924).....111 Broadway, New York  
 \*BERGMAN, RUDOLPH (1925).....17 E. 42nd St., New York  
 \*BLINKEN, MAURICE HENRY (1922).....11 E. 45th St., New York  
 \*BORJES, EDWARD G. (1925).....175 Fifth Ave., New York  
 \*BOYCE, JOHN M. (1922).....644 Prudential Bldg., Buffalo, New York  
 \*BRASH, WILLIAM D. (1920)  
     Esplanade at Hazon St., Pelham Manor, New York  
 \*BRICK, HARRY (1917).....120 Broadway, New York  
 \*BROWN, JOHN MCK. (1927).....219 Genesee St., Utica, New York  
 \*BURKE, THOMAS J. (1922).....18 E. 41st St., New York  
 \*BUSH, GEORGE E. (1916).....136 Front St., New York  
 \*BYRNE, HUGH J. (1922).....366 Madison Ave., New York  
 \*CARTER, ROBERT S. (1927).....56 Pine St., New York  
 \*CARTWRIGHT, LOUIS B. (1923).....31 Exchange St., Rochester, New York  
 \*CASH, SHERMAN ABBOTT (1921).....50 Broad St., New York  
 \*CHADBURN, HAROLD E. (1925).....285 Madison Ave., New York  
 \*CORNIO, WALTER J. (1927).....56 Pine St., New York  
 \*CORNELL, KENNETH A. (1923).....30 Church St., New York  
 \*CROWELL, JOHN WARD (1921).....30 Broad St., New York  
 \*CUMMINGS, HARRY A. (1922).....1440 Broadway, New York  
 \*DAVIS, J. ROY (1922).....1625 E. 21st St., Brooklyn, New York  
 \*DICK, ALEXANDER BLAIKIE (1927).....40 Exchange Place, New York  
 \*DILLON, JOHN R. (1917).....25 Broad St., New York  
 \*DOHR, JAMES LEWIS (1919).....52 Broadway, New York  
 \*DUCKWORTH, HAROLD V. (1925).....56 Pine St., New York  
 \*EDDY, EARNEST (1923).....6 Pierrepont St., Brooklyn, New York  
 \*EISENSTEIN, EDWARD H. (1926).....522 Fifth Ave., New York  
 \*FISCHER, JOSEPH H. (1920).....328 E. 197th St., New York  
 \*FISHBACK, OSCAR SEYMOUR (1922).....100 E. 42nd St., New York  
 \*FLACHBART, RUDOLPH G. (1921).....584 E. 167th St., New York  
 \*FORSTER, WILLIAM J. (1924).....285 Madison Ave., New York  
 \*FURSE, JAMES (1916).....70 Morningside Drive, New York  
 \*GLUICK, L. (1923).....115 East 82nd St., New York  
 \*GOLD, ARCHIBALD (1921).....1475 Broadway, New York  
 \*GOODKIND, DAVID A. (1922).....1 Madison Ave., New York  
 \*GRANGER, MARSHALL A. (1921).....1 Ogden Ave., White Plains, New York  
 \*GREENSPAN, AARON (1916).....1440 Broadway, New York  
 \*GRUBE, H. A. (1920).....1440 Broadway, New York  
 \*HANNOX, RAYMOND J. (1923).....305 Proctor Bldg., Troy, New York  
 \*HARRINGTON, ROY V. (1922).....110 West 40th St., New York  
 \*HARROW, BENJAMIN (1922).....51 Chamber St., New York  
 \*HEADS, THOMAS (1923).....420 Lexington Ave., New York  
 \*HEYER, K. WERNER (1923).....1115 Commerce Bldg., Rochester, New York  
 \*HOFER, DAVID J. (1922)  
     157 Brompton Road, Garden City, Long Island, New York  
 \*HOGAN, THOMAS JOSEPH (1920).....40 Rector St., New York

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*HUENE, ARTHUR H. (1922)	51 Chambers St., New York
HUNTER, G. G. GUTHRIE (1923)	200 Madison Ave., New York
*HYLAND, ROBERT J. (1920)	126 Liberty St., New York
*JACOBS, BENJAMIN (1917)	Hotel Ansonia, 73rd St. & Broadway, New York
*JAUREGUY, ANTHONY (1924)	56 Pine St., New York
*KESTER, ROY B. (1916)	Columbia University, New York
*KILDUFF, FREDERIC W. (1921)	374 Broadway, New York
*KINGSTON, S. C. (1924)	551 Fifth Ave., New York
*KLEIN, TOBIAS (1923)	48 Mater St., Brooklyn, New York
*LANDON, WILLIAM P. (1916)	5 Nassau St., New York
*LEETE, HARRY OSBORN (1920)	110 William St., New York
*LEIGHT, MILTON (1921)	1440 Broadway, New York
*LEVI, EDWARD (1920)	Lismare Road, Lawrence, Long Island, New York
*LEVY, ABRAHAM (1924)	626 E. 8th St., Brooklyn, New York
*LEVY, DANIEL (1921)	1901 Times Bldg., New York
*LINGLE, HAROLD B. (1920)	317 O. C. S. Bank Bldg., Syracuse, New York
*LUERY, ALFRED (1918)	42 Broadway, New York
*MACBAIN, ROBERT COWAN (1925)	25 Broadway, New York
*MACKENZIE, THOMAS A. (1924)	14 Wall St., New York
*MCCALLUM, DOUGALL (1921)	49 Wall St., New York
*MC CARTHY, JOSEPH F. (1923)	7 Dey St., New York
McEWEN, HOWARD L. (1923)	602 Trust Company Bldg., Watertown, New York
*MARK, DAVID L. (1922)	1501 Broadway, New York
*MARTIN, JOSEPH LOUIS (1922)	420 Lexington Ave., New York
*MAYER, PHILLIP J. (1920)	20 Vesey St., New York
MEYER, HERMAN J. (1925)	50 Wilson St., Lynbrook, Long Island, New York
MITCHELL, J. SHERMAN (1916)	30 Broad St., New York
*MORRISON, FRANCIS A. (1920)	165 Broadway, New York
*MULLER, HERMAN E. (1923)	342 Madison Ave., New York
*MUNROE, DAVID (1923)	140 Cedar St., New York
*MUZZY, CHARLES A. (1927)	55 Hanson Place, Brooklyn, New York
*NEUBAUER, CHARLES M. (1920)	3001 Valentine Ave., New York
*NIEDERWIESEN, RICHARD E. (1921)	149 Broadway, New York
*NOLL, HOWARD V. (1923)	180 Broadway, New York
*OLSHEN, J. W. (1919)	1440 Broadway, New York
*OTT, NELSON L. (1926)	149 Broadway, New York
*PALMER, FERRIS I. (1921)	% The Garlock Packing Co., Palmyra, New York
PARK, LEONARD (1923)	41 Maiden Lane, New York
*PHILIPS, HERBERT O. (1923)	72-74 Pine St., New York
*PITTLUCK, CHARLES H. (1916)	200 Fifth Ave., New York
*POOLE, ARTHUR BENSELL (1925)	1560 Broadway, New York
RAPPAPORT, PERCY (1922)	56 Pine St., New York
*REEVE, ARCHIE F. (1921)	270 Madison Ave., New York
*RICHARDS, PAUL J. (1920)	64 Luzerne Ave., Hollis, Long Island, New York
*ROBINSON, REUBEN R. (1923)	292 Madison Ave., New York
RUSSELL, WILLIAM FRANCIS (1916)	Spuyten Duyvil, New York
SAMPSON, GEORGE F. (1924)	41 Maiden Lane, New York
*SAXTON, DELBERT F. (1927)	56 Pine St., New York
*SAYPOL, JULIAN H. (1923)	15 Park Row, New York
*SCHEIBER, MAX S. (1920)	522 5th Ave., New York
*SCHLESSINGER, MAX (1917)	565 Fifth Ave., New York
*SCHMIEL, E. J. (1924)	55 Liberty St., New York
*SCOTT, FRANK W. (1918)	120 Broadway, New York
SENGSTACK, JOHN F. (1923)	270 Madison Ave., New York
*STANTON, CHARLES E. (1923)	80 Beekman St., New York

## *Geographical List of Members and Associates*

- \*STONE, MILON M. (1922).....37 W. 39th St., New York
- \*TOWNS, CHARLES H. (1923).....50 Broad St., New York
- \*TROPP, JOSEPH N. (1922).....26 Court St., Brooklyn, New York
- \*WAGGONER, WILLIAM C. (1927).....61 Broadway, New York
- \*WALD, NATHAN (1923).....1170 Broadway, New York
- WHITTINGDALE, THOMAS Y. (1927).....56 Pine St., New York
- \*WILLIAMS, ROBERT W. (1925).....56 Pine St., New York
- \*WILLINS, THOMAS N. (1918).....30 Broad St., New York
- \*WOLFE, FRANK B. (1917).....285 Madison Ave., New York
- \*WUERFEL, GUSTAVE A. (1922).....220 Broadway, New York

### **North Carolina**

#### *Members*

- \*CHARNLEY, WALTER (1921).....P. O. Box No. 596, Charlotte, N. C.
- \*ECK, JOHN E. (1927).....Loftin Bldg., Gastonia, N. C.
- \*HIGHTOWER, J. D. (1916)  
407-8 American Natl. Bank Bldg., Greensboro, N. C.
- \*HINTON, THOMAS WILLIAM (1926)  
301 Citizens National Bank Bldg., Raleigh, N. C.
- \*HUTCHINSON, ORION N. (1924).....419 Johnston Bldg., Charlotte, N. C.
- \*MCCOLLOUGH, DERRILL HART (1926).....1201 Johnston Bldg., Charlotte, N. C.
- \*SCOTT, GEORGE G. (1921).....P. O. Box No. 596, Charlotte, N. C.
- \*SMITH, WALTER I. (1916).....208 Jefferson Bldg., Greensboro, N. C.
- \*STRATFORD, FRANK P. (1921).....Rutherfordton, N. C.
- \*WILSON, JOHN ELWOOD (1923).....20½ Government St., Asheville, N. C.

#### *Associate*

- \*PARHAM, KENNON W. (1927).....P. O. Box 1525, Raleigh, N. C.

### **North Dakota**

#### *Member*

- \*CULL, JOHN A. (1922).....44 Edwards Block, Fargo, N. D.

#### *Associate*

- \*JANZ, ROY A. (1927).....120½ Broadway, Fargo, N. D.

### **Ohio**

#### *Members*

- ADAMS, WALTER H. (1926)  
713 Federal Reserve Bank Bldg., Cleveland, Ohio
- \*ARFT, MARTIN J. (1924).....940 Ohio Bldg., Toledo, Ohio
- \*BATES, ELIJAH (1923).....2512 Lee Road, Cleveland Heights, Cleveland, Ohio
- \*BATTELLE, GORDON S. (1921).....121 West Second Street, Dayton, Ohio
- \*BATTELLE, LOUIS G. (1920).....121 West Second Street, Dayton, Ohio
- \*BEAMAN, R. J. (1916).....409 Union Central Bldg., Cincinnati, Ohio
- \*BRENDL, A. H. (1916).....1104 Traction Bldg., Cincinnati, Ohio
- \*BREYER, E. W. (1916).....416 Chamber of Commerce Bldg., Cleveland, Ohio
- \*BRUBAKER, FRANK C. (1916).....1680 Union Trust Bldg., Cleveland, Ohio
- BUNNING, R. H. (1920).....3334 Prospect Ave., Cleveland, Ohio
- \*CHERRINGTON, JOHN D. (1916).....Mercantile Library Bldg., Cincinnati, Ohio
- \*HILTON, FLOYD (1922).....1021 Second Natl. Bank Bldg., Akron, Ohio
- \*CLOUD, J. D. (1916).....1103-5 Traction Bldg., Cincinnati, Ohio
- \*COVERT, CHARLES A. (1916).....20 East Broad St., Columbus, Ohio
- \*COY, WALTER A. (1916).....723 National City Bank Bldg., Cleveland, Ohio
- \*FIELMAN, FREDERICK G. (1927)  
806 Mercantile Library Bldg., Cincinnati, Ohio
- \*FISHER, RAYE MAYNARD (1922).....1680 Union Trust Bldg., Cleveland, Ohio
- \*FULLER, FRED W. (1924).....806-7 Mercantile Library Bldg., Cincinnati, Ohio
- \*GRAHAM, BERL GORDON (1924)  
806-7 Mercantile Library Bldg., Cincinnati, Ohio
- \*GRAVETT, RICHARD H. (1924)  
806-7 Mercantile Library Bldg., Cincinnati, Ohio

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- \*HAMILTON, FRANCIS ALEXANDER (1918)  
2302 Union Central Bldg., Cincinnati, Ohio
- HARDMAN, CHARLES L. (1925).....1169-80 Reibold Bldg., Dayton, Ohio
- \*HOUGH, HARRY (1916).....1191 Sunset View Drive, Akron, Ohio
- \*JONES, ARTHUR L. (1922).....704 Dollar Bank Bldg., Youngstown, Ohio
- \*KAUFFMAN, J. H. (1916).....Capitol Bldg., Columbus, Ohio
- \*KELLER, CHARLES J. (1927) .806 Mercantile Library Bldg., Cincinnati, Ohio
- \*KELLER, HARRY A. (1916).....33 No. High St., Columbus, Ohio
- \*KLEHFOTH, ALBERT (1924) .807 Mercantile Library Bldg., Cincinnati, Ohio
- \*KOKE, OSCAR I. (1923).....1005 Fidelity Bldg., Cleveland, Ohio
- \*KONOPAK, L. T. (1920).....801 Second Natl. Bank Bldg., Toledo, Ohio
- \*LAMB, GEORGE R. (1916).....605 First Natl. Bank Bldg., Cincinnati, Ohio
- \*LANGDON, W. E. (1916).....Huntington Bank Bldg., Columbus, Ohio
- \*LEHMAN, GEORGE J. (1925).....1052 Hanna Bldg., Cincinnati, Ohio
- \*LENHART, H. H. (1925).....3334 Prospect Ave., Cleveland, Ohio
- \*LEWIS, WILLIS ELWOOD (1921).....1202 Swetland Bldg., Cleveland, Ohio
- \*MCINTOSH, ROBERT J. (1916).....410 Victoria Pl., Toledo, Ohio
- \*MARBLE, HORACE CALVIN (1916)  
3165 Chadbourne Ave., Shaker Heights, Ohio
- \*MERKEL, CARL L. (1922).....1867 Beersford Place, East Cleveland, Ohio
- \*MILLER, CARL W. (1924).....1004 Union Mortgage Bldg., Cleveland, Ohio
- \*MILLER, JAMES ALBERT (1916).....629 Grafton Ave., Dayton, Ohio
- \*MOHRINGER, E. J. (1927) .806 Mercantile Library Bldg., Cincinnati, Ohio
- \*MURRAY, HOWARD E. (1921) .1023 Second Natl. Bank Bldg., Akron, Ohio
- \*NAU, CARL H. (1916).....3334 Prospect Ave., Cleveland, Ohio
- \*PATTON, JOHN N. (1916).....758-9 Leader News Bldg., Cleveland, Ohio
- \*PETERS, A. L. (1916).....8 East Broad St., Columbus, Ohio
- \*PHILLIPPS, H. G. (1916).....1401 Nicholas Bldg., Toledo, Ohio
- \*POTTER, ARTHUR GOWDEY (1916).....413 Smythe Bldg., Cleveland, Ohio
- \*RAUSCH, C. G. (1925).....310-11 Metropolitan Bldg., Akron, Ohio
- \*RODEN, ERNEST A. (1916) .909-15 Fourth Natl. Bk. Bldg., Cincinnati, Ohio
- \*RUSK, STEPHEN G. (1916).....810 Guardian Bldg., Cleveland, Ohio
- \*SIMLICK, W. NELSON (1927)  
806-7 Mercantile Library Bldg., Cincinnati, Ohio
- \*SLAGLE, H. G. (1926).....723 Natl. City Bank Bldg., Cleveland, Ohio
- \*STANLEY, CHARLES R. (1917).....Box 506, Hudson, Ohio
- \*SWEARINGEN, ALBERT L. (1922).....3334 Prospect Ave., Cleveland, Ohio
- \*SWEARINGEN, CHARLES L. (1916).....3334 Prospect Ave., Cleveland, Ohio
- \*SWEARINGEN, HOWARD A. (1916).....3334 Prospect Ave., Cleveland, Ohio
- \*TAYLOR, W. J. (1916).....3334 Prospect Ave., Cleveland, Ohio
- \*THROSSELL, F. W. (1916).....1010 Ulmer Bldg., Cleveland, Ohio
- \*ULLRICH, WILLIAM A. (1922).....714 Mutual Home Bldg., Dayton, Ohio
- \*VIEH, WALTER F. (1922).....India Tire & Rubber Co., Akron, Ohio
- \*VONROSEN, URBAN F. (1922).....858 Hanna Bldg., Cleveland, Ohio
- \*WALL, HUGH E. (1921).....1169-80 Reibold Bldg., Dayton, Ohio
- WEBER, CHESTER L. (1920).....21 Marvin Ave., Akron, Ohio
- \*WEISS, H. W. (1916) .910-915 Fourth Natl. Bank Bldg., Cincinnati, Ohio
- \*WILLIAMS, C. B. (1916).....810 Guardian Bldg., Cleveland, Ohio
- \*WILLIG, LAWRENCE H. (1924)  
806-7 Mercantile Library Bldg., Cincinnati, Ohio
- \*WINTERMUTE, LEWIS (1917).....1519-20 Guardian Bldg., Cleveland, Ohio
- \*WORTHINGTON, HAROLD (1916).....Union Trust Bldg., Cleveland, Ohio
- \*ZWEMER, FRANK L. (1923).....705-709 Fidelity Bldg., Cleveland, Ohio

### *Associates*

- \*ALLEN, JAMES F. (1920) .4002 Floral Ave., South Norwood, Cincinnati, Ohio
- \*AUSTIN, JOSEPH S. (1916).....808 Swetland Bldg., Cleveland, Ohio
- BOWMAN, JOHN A. (1917)  
% The John W. Brown Mfg. Co., Columbus, Ohio

## *Geographical List of Members and Associates*

- \*COLLINS, CLINTON (1927).....915-18 E. 4th St., Cincinnati, Ohio
- \*DALTON, H. LEO (1921).....800-9 Second Natl. Bank Bldg., Toledo, Ohio
- \*DEPUE, CARL H. (1924).....2504 Union Central Bldg., Cincinnati, Ohio
- \*HARENSKI, FELIX (1927).....1978 Union Trust Bldg., Cleveland, Ohio
- HART, PATRICK HENRY (1916).....Goodyear Tire & Rubber Co., Akron, Ohio
- \*HENDERSON, ALGO D. (1927).....Antioch College, Yellow Springs, Ohio
- \*HENSON, JAMES LEWIS (1922)  
The Champion Coated Paper Co., Hamilton, Ohio
- \*HUBBELL, CHARLES HAY (1920).....Yuster Bldg., Columbus, Ohio
- \*HURST, ROBERT A. (1920).....800-9 Second Nat'l Bk. Bldg., Toledo, Ohio
- \*MOONAN, W. P. (1917).....1168 Hanna Bldg., Cleveland, Ohio
- \*MORRIS, KARL K. (1920).....1845 East 30th St., Cleveland, Ohio
- \*O'BRYAN, WILLIAM I. (1917).....1253 Nicholson Ave., Lakewood, Ohio
- \*PATCH, HUGH LEROY (1922)  
713 Federal Reserve Bank Bldg., Cleveland, Ohio
- \*SMITH, HENRY EZMOND (1927).....328 Clinton St., Columbus, Ohio
- \*STUMP, SIDNEY P. (1925).....1023 Second Natl. Bldg., Akron, Ohio
- \*TEWKSBURY, CARL L. (1917).....814 Euclid Ave., Cleveland, Ohio

### **Oklahoma**

#### *Members*

- \*ALLEN, CHARLES H. (1924).....313 Braniff Bldg., Oklahoma City, Okla.
- \*BAKER, VALDINE (1925).....720 So. Denver St., Tulsa, Okla.
- \*CAHILL, LARRY E. (1923).....621-30 Tulsa Trust Bldg., Tulsa, Okla.
- \*CORNELL, H. NELSON (1922).....316 Tradesmen Bldg., Oklahoma City, Okla.
- \*DOWLING, EDWARD J. (1923).....First Natl. Bank Bldg., Pawhuska, Okla.
- \*LIGON, WILLIAM O., JR. (1923).....Cosden Bldg., Tulsa, Okla.
- \*PAUL, WALTER E. (1921).....19 West 4th St., Tulsa, Okla.
- \*REED, JOHN WESLEY (1925).....904 Petroleum Bldg., Tulsa, Okla.
- \*THORNTON, FREDERICK L. (1922).....533 Kennedy Bldg., Tulsa, Okla.

#### *Associates*

- HUMPHREYS, HUGH GODFREY (1925).....Skelly Bldg., Tulsa, Okla.
- \*PRENTICE, THOMAS WALKER (1922).....P. O. Box 335, Ponca City, Okla.

### **Oregon**

#### *Members*

- \*ANDRUS, A. LESTER (1916)  
1426 Northwestern Bank Bldg., Portland, Oregon
- \*BLACK, GEORGE (1916).....315-18 Selling Bldg., Portland, Oregon
- \*COLLIS, E. H. (1916).....Concord Bldg., Portland, Oregon
- \*CRAWFORD, JOHN (1916).....Box 746, Portland, Oregon
- \*DAWSON, JOHN P. (1917).....Northwestern Bank Bldg., Portland, Oregon
- \*ELLIS, ALLEN C. (1925).....710 Wilcox Bldg., Portland, Oregon
- \*GILLINGHAM, JOSEPH GUNDRY (1916).....509 Lewis Bldg., Portland, Oregon
- \*HANKS, JEROME W. (1923).....718 Corbett Bldg., Portland, Oregon
- HOOVER SIDNEY EDWARD (1924)  
701 Northwestern Bank Bldg., Portland, Oregon
- \*JONES, ARTHUR F. (1916).....620 Corbett Bldg., Portland, Oregon
- \*LEO, ROBERT JAMES (1927).....572 Pittock Block, Portland, Oregon
- \*McKNIGHT, J. J. (1916).....41 23rd Ave., Eugene, Oregon
- \*MOSER, H. A. (1916).....490 East 9th St., No., Portland, Oregon
- MOSS, ALBERT (1924).....712 Gasco Bldg., Portland, Oregon
- \*RAE, ALEXANDER C. (1916).....620 Corbett Bldg., Portland, Oregon
- \*RICHARDSON, JOHN YEELING (1916)  
230 United States Nat'l Bank Bldg., Portland, Oregon
- \*RISELING, ROBERT F. (1926)  
1427 Northwestern Bank Bldg., Portland, Oregon
- \*ROBERTS, SETH L. (1916).....706 Porter Bldg., Portland, Oregon

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- \*ROBERTSON, KENNETH (1916).....810 Porter Bldg., Portland, Oregon
- \*WHITCOMB, WALTER D. (1916).....706 Porter Bldg., Portland, Oregon
- \*WHITFIELD, WILLIAM (1916).....Pacific Bldg., Portland, Oregon

### *Associates*

- \*D'ALBINI, G. Q. (1927).....45 Quince St., Medford, Oregon
- \*HOFF, EDWIN N. (1916).....302 Custom House, Portland, Oregon
- \*KELLY, C. L. (1923).....108 School of Commerce Bldg., Eugene, Oregon
- \*RAWLINSON, CHARLES ERNEST (1926)  
701 Northwestern Bank Bldg Portland, Oregon

## **Pennsylvania**

### *Members*

- \*ALLEN, WILLIAM K. (1920).....1101 Keenan Bldg., Pittsburgh, Pa.
- \*ANDERSON, DAVID R. (1927).....235 N. Third St., Philadelphia, Pa.
- \*BALLINGALL, JOHN B. (1917).....431 Drexel Bldg., Philadelphia, Pa.
- \*BALLINGALL, WM. ROBERT A. (1922)....431 Drexel Bldg., Philadelphia, Pa.
- \*BARAKAT, A. B. (1917).....2210 Packard Bldg., Philadelphia, Pa.
- \*BARNES, E. A. FORD (1920).....1815 Union Bank Bldg., Pittsburgh, Pa.
- \*BARTON, PETER STANLEY (1920)....1500 Chestnut Street, Philadelphia, Pa.
- \*BELL, GRANT L. (1922).....604 Traders Bank Bldg., Scranton, Pa.
- \*BELL, HAROLD E. (1924).....406 Dollar Title & Trust Bldg., Sharon, Pa.
- \*BENNETT, ROBERT J. (1916).....503 Land Title Bldg., Philadelphia, Pa.
- \*BLAIR, WILLIAM J. (1916).....916 Real Estate Trust Bldg., Philadelphia, Pa.
- \*BLASS, ANDREW H. (1924).....State Theatre Bldg., Pittsburgh, Pa.
- \*BORDEN, GEORGE W. (1916).....6 Harvard Road, West Brookline, Pa.
- \*BOYD, HENRY T. (1916).....2018 Packard Bldg., Philadelphia, Pa.
- \*BRIDEWELL, CHARLES FIELDING (1916)  
112 South 4th Street, Philadelphia, Pa.
- \*BRINGHURST, WILLIAM (1927)....Franklin Trust Bldg., Philadelphia, Pa.
- \*BROCKWAY, ARTHUR LAWRENCE (1926)..1206 Peoples Bldg., Pittsburgh, Pa.
- \*BURNS, JAMES J. (1916).....456 Bourse Bldg., Philadelphia, Pa.
- \*BUSH, I. RUSSELL (1916).....916 Real Estate Trust Bldg., Philadelphia, Pa.
- \*BYERLY, F. P. (1921).....2018 Packard Bldg., Philadelphia, Pa.
- \*CAMERON, ARTHUR T. (1916)  
1203 Real Estate Trust Bldg., Philadelphia, Pa.
- \*CARSON, CHARLES C. (1916).....405 Fruit Trade Bldg., Philadelphia, Pa.
- \*CARSON, JOHN M. (1926).....1301 Morris Bldg., Philadelphia, Pa.
- \*CLADER, WILL-A. (1916).....2218 Packard Bldg., Philadelphia, Pa.
- CLARKE, ALLAN (1921).....1412 Keystone Bldg., Pittsburgh, Pa.
- \*COHEN, HARRY (1927).....1107 City Centre Bldg., Philadelphia, Pa.
- \*COLE, HENRY C. (1925).....321 Land Title Bldg., Philadelphia, Pa.
- \*COLLINS, LEWIS PAUL (1916).....2144 Oliver Bldg., Pittsburgh, Pa.
- \*CORLISS, WM. MILL (1916).....Municipal Pier, Philadelphia, Pa.
- \*CRAEMER, WILLIAM (1916).....Sun Shipbuilding & Dry Dock Co., Chester, Pa.
- \*CROWTHER, ERNEST (1916).....1311 First National Bank Bldg., Pittsburgh, Pa.
- \*DALE, ERNEST H. (1916).....607 Bankers Trust Bldg., Philadelphia, Pa.
- \*DAWSON, JOHN WORDSWORTH (1924)....P. O. Box No. 68, Strafford, Pa.
- DEARDEN, STANLEY (1923).....2006 Franklin Trust Bldg., Philadelphia, Pa.
- \*DENNIS, FRED CONDON (1922).....1301 Morris Bldg., Philadelphia, Pa.
- \*DRABENSTADT, GEORGE R. (1924).....1301 Morris Bldg., Philadelphia, Pa.
- DRIVER, A. S. (1926).....1800 W. Lehigh Ave., Philadelphia, Pa.
- \*DUBOIS, LEON A. (1925).....1000 City Centre Bldg., Philadelphia, Pa.
- \*ERK, J. HENRY (1918).....308-9 Oliver Bldg., Pittsburgh, Pa.
- \*FARBER, A. J. (1922).....1103 Farmers Bank Bldg., Pittsburgh, Pa.
- \*FISCHER, A. KARL (1917).....1301 Morris Bldg., Philadelphia, Pa.
- \*FLINT, WILLIAM (1916).....429 Land Title Bldg., Philadelphia, Pa.
- \*FRYBURG, CLAUDE H. (1921).....Finance Bldg., Philadelphia, Pa.
- \*GERDAU, HERMAN (1916).....1619 Arch St., Philadelphia, Pa.

## *Geographical List of Members and Associates*

- \*GEVER, SAMUEL (1927).....Bankers Trust Bldg., Philadelphia, Pa.
- \*GOLDENBERG, BENJAMIN (1916)....816-8 Widener Bldg., Philadelphia, Pa.
- \*GRIFFITH, HORACE P. (1916).....Franklin Trust Bldg., Philadelphia, Pa.
- \*HARE, FRANK E. (1920).....1133 Rockland St., Philadelphia, Pa.
- \*HELLER, MAX (1924).....508 Bulletin Bldg., Philadelphia, Pa.
- \*HERR, JOHN P. (1916).....1701 Arch St., Philadelphia, Pa.
- \*HILLER, AUGUST (1916).....3015 Brownsville Road, Pittsburgh, Pa.
- \*HOLTZMAN, ROBERT M. (1916).....608 Perry Bldg., Philadelphia, Pa.
- \*HOOD, JOHN, JR. (1916).....1301 Morris Building, Philadelphia, Pa.
- \*JOHNS, W. C. (1924).....Land Title Bldg., Philadelphia, Pa.
- \*JOHNSTON, D. VINCENT (1916)  
1650 Real Estate Trust Bldg., Philadelphia, Pa.
- \*KEENAN, THOS. J. (1921).....307 Oliver Bldg., Pittsburgh, Pa.
- \*KELSO, P. H. (1920).....311 Oliver Bldg., Pittsburgh, Pa.
- \*KIMBALL, GARDNER W. (1916)  
1203 Real Estate Trust Bldg., Philadelphia, Pa.
- \*KLAUDER, LAWRENCE J. (1923).....1505 Race St., Philadelphia, Pa.
- \*KLEIN, WILLIAM G. (1916).417 Real Estate Trust Bldg., Philadelphia, Pa.
- \*LATIMER, JAMES D. (1916)  
5420 Westford Road, Olney Park, Philadelphia, Pa.
- \*LAWTON, WILLARD HUBBARD (1916)....230 Windmere Ave., Wayne, Pa.
- \*LEFFERTS, WILLIAM REUBEN (1922).1600 Packard Bldg., Philadelphia, Pa.
- \*LEISTER, HERBERT A. (1923).....5738 Oxford St., Philadelphia, Pa.
- \*LEVICK, WILLIAM A. (1927).....1107 City Center Bldg., Philadelphia, Pa.
- \*LIEB, G. CARLE (1924).....Packard Bldg., Philadelphia, Pa.
- \*LINVILL, WALKER E. (1916).....1205 Land Title Bldg., Philadelphia, Pa.
- \*LLOYD, JOHN STANLEY (1924)...612 Miners Bank Bldg., Wilkes-Barre, Pa.
- \*LUDWIG, JOSEPH (1916).....5863 Osage Ave., Philadelphia, Pa.
- \*LYNN, JOHN R. (1916).....1009 Land Title Bldg., Philadelphia, Pa.
- \*LYNNE, W. SAREL (1916).....600-2 N. Second St., Harrisburg, Pa.
- \*MACALPINE, JOHN C. (1917).....1411 Walnut St., Philadelphia, Pa.
- \*MACLEAN, JAMES O. (1920)....810 Benedum Trees Bldg., Pittsburgh, Pa.
- \*MCCAFFREY, HENRY S. (1926).....1301 Morris Bldg., Philadelphia, Pa.
- \*MCCLURE, ROBERT F. (1923)....401 Standard Life Bldg., Pittsburgh, Pa.
- \*MCCLURKEN, HOWARD W. (1925)...1014 Packard Bldg., Philadelphia, Pa.
- \*MCGONIGLE, JAMES JOSEPH (1927)....401 Century Bldg., Pittsburgh, Pa.
- \*MAIN, WILLIAM R. (1916).....1900 Packard Bldg., Philadelphia, Pa.
- \*MARSH, WILLIAM F. (1927).....1415 Union Bank Bldg., Pittsburgh, Pa.
- \*MATHIESON, J. K. (1921).....623 Elkins Ave., Elkins Park, Pa.
- \*MILLER, ROBERT P. S. (1922)....1205 Land Title Bldg., Philadelphia, Pa.
- \*MORGAN, WALTER L. (1926).....Packard Bldg., Philadelphia, Pa.
- \*MOXEY, EDWARD P., JR. (1916)  
1203 Real Estate Trust Bldg., Philadelphia, Pa.
- \*NEVIUS, ROGER K. (1916)...916 Real Estate Trust Bldg., Philadelphia, Pa.
- \*PARRY, JOHN C., JR. (1920).....1205 Land Title Bldg., Philadelphia, Pa.
- \*PENNYCOOK, T. P. (1923).....202 South 46th St., Philadelphia, Pa.
- \*PERKINS, A. M. (1916).....307 Oliver Bldg., Pittsburgh, Pa.
- \*PETGEN, JOSEPH F. (1925).....Union Bank Bldg., Pittsburgh, Pa.
- \*POWERS, LORIN C. (1916).....1700 Walnut St., Philadelphia, Pa.
- \*PUGH, JOSEPH M. (1916).....1301 Morris Bldg., Philadelphia, Pa.
- RAVENSCROFT, HUBERT FRANK (1926).2018 Packard Bldg., Philadelphia, Pa.
- \*RENO, EDWIN S. (1924).....1206 Peoples Bank Bldg., Pittsburgh, Pa.
- \*REVELL, ELLWOOD B. (1916).305 Real Estate Trust Bldg., Philadelphia, Pa.
- \*RICHTER, O. G. (1921).....Farmers Bank Bldg., Pittsburgh, Pa.
- \*RICKER, JOHN LOUIS (1925)..1007 Franklin Trust Bldg., Philadelphia, Pa.
- \*ROCKEY, CHARLES S. (1921).....Drexel Bldg., Philadelphia, Pa.
- \*ROGERS, T. W. (1925).....405 Vandam Bldg., Philadelphia, Pa.
- \*ROOT, MORRIS J. (1921).....610 Lafayette Bldg., Philadelphia, Pa.
- \*ROSS, ADAM A. (1916).....1301 Morris Building, Philadelphia, Pa.

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- \*ROSS, T. EDWARD (1916).....1301 Morris Building, Philadelphia, Pa.
- \*RUSH, WILFRED D. (1925).....401 Century Bldg., Pittsburgh, Pa.
- \*SCHAFER, ESLE D. (1916).....709 Land Title Bldg., Philadelphia, Pa.
- \*SHEPPARD, CHARLES C. (1916).....307-8-9 Oliver Bldg., Pittsburgh, Pa.
- \*SHERRATT, WILLIAM (1921).....625 Land Title Bldg., Philadelphia, Pa.
- \*SIGAFOOS, MICHAEL H. (1916).....1015 Chestnut St., Philadelphia, Pa.
- \*SISTERSON, DOUGLAS G. (1921).....2206 First Natl. Bk. Bldg., Pittsburgh, Pa.
- \*SMALL, FRANCIS (1916).....2210 Packard Bldg., Philadelphia, Pa.
- \*SMITH, CHARLES CHRISTIAN (1923).....1301 Morris Bldg., Philadelphia, Pa.
- SMITH, S. EDWARD (1920).....1025 Park Bldg., Pittsburgh, Pa.
- \*SNYDER, IRWIN C. (1921).....1503 Farmers Bank Bldg., Pittsburgh, Pa.
- \*SPEAKMAN, F. M. (1916).....503 The Bourse, Philadelphia, Pa.
- \*STINGER, JOHN D. (1916).....1650 Real Estate Trust Bldg., Philadelphia, Pa.
- \*STOCKWELL, HERBERT G. (1916).....1205 Land Title Bldg., Philadelphia, Pa.
- \*STRICKLER, HOWARD K. (1916).....Narberth, Pa.
- \*SUTTON, WILLIAM STANBOROUGH (1916)  
1910 Union Bank Bldg., Pittsburgh, Pa.
- \*SWARTZ, FRED F. (1924).....548 Bourse Bldg., Philadelphia, Pa.
- TRUE, JOSEPH M. (1920).....641 Liberty Ave., Pittsburgh, Pa.
- \*VAN DORN, JOSEPH H. (1920).....504 Land Title Bldg., Philadelphia, Pa.
- \*VAN HEKLE, WILLIAM H. (1916).....1301 Morris Bldg., Philadelphia, Pa.
- \*VANKIRK, WILLIAM H. (1925).....815 Muhlenberg Bldg., Philadelphia, Pa.
- \*WALLIN, O. V. (1923).....Lafayette Bldg., Philadelphia, Pa.
- \*WALTERS, GEORGE (1925).....1500 Chestnut St., Philadelphia, Pa.
- \*WATKINS, HARRY W. (1920).....810 Benedum Trees Bldg., Pittsburgh, Pa.
- \*WATT, ALEXANDER H. (1916).....1435 Olney Ave., Philadelphia, Pa.
- \*WATT, JOHN (1920).....Benedum Trees Bldg., Pittsburgh, Pa.
- \*WEISS, JAMES WILLIAM (1925)  
916 Real Estate Trust Bldg., Philadelphia, Pa.
- \*WEISSINGER, CHARLES (1916).....1526 Race Street, Philadelphia, Pa.
- \*WHEELER, F. RALPH (1922).....1201 Widener Bldg., Philadelphia, Pa.
- \*WILKINSON, GEORGE (1916).....722 Perry Bldg., Philadelphia, Pa.
- \*WILLIAMS, HARRY A. (1920).....1101-2 Keenan Bldg., Pittsburgh, Pa.
- \*WILSON, J. E. (1921).....1311 First Natl. Bank Bldg., Pittsburgh, Pa.
- \*WILSON, WILLIAM JEFFERS (1916).....Land Title Bldg., Philadelphia, Pa.
- \*WOLF, MARTIN G. (1923).....% Oakbrook Hosiery Mills, Inc., Reading, Pa.
- \*WOLFE, JOHN N. (1916).....Keenan Bldg., Pittsburgh, Pa.
- \*WOOD, WILLIAM ADDISON (1921).....905 Standard Life Bldg., Pittsburgh, Pa.
- \*WRIGHT, H. WINFIELD (1916).....420-2 Drexel Bldg., Philadelphia, Pa.

### *Associates*

- \*CALL, GEORGE SHIRAS (1922).....609 Telegraph Bldg., Harrisburg, Pa.
- \*EBY, AARON JAMES (1924).....500 Beckley College Bldg., Harrisburg, Pa.
- \*FLOCKEN, IRA G. (1917).....707 Fulton Bldg., Pittsburgh, Pa.
- \*GINDER, WILLARD R. (1922).....1600 Arch St., Philadelphia, Pa.
- \*HARRIS, FRANK W., JR. (1924).....420 Perry Bldg., Philadelphia, Pa.
- \*JONES, EMLYN E. (1922).....625 Land Title Bldg., Philadelphia, Pa.
- \*MCSHEA, ROGER A. (1924).....1504 State St., Harrisburg, Pa.
- \*PROCASCO, CHARLES EDWARD (1922)  
Mechanics Trust Bldg., Harrisburg, Pa.
- \*RISSINGER, ROBERT H. (1927).....1509 Franklin Trust Bldg., Philadelphia, Pa.
- SCHUIT, HENRY P. (1917).....c/o The Autocar Co., Ardmore, Pa.
- \*SIEGER, M. S. (1924).....2206 First Natl. Bank Bldg., Pittsburgh, Pa.
- \*STEEL, CHARLES H. (1920).....719 Schaff Bldg., Philadelphia, Pa.
- \*STINE, RALPH EDWARD (1927).....Breneman Bldg., Lancaster, Pa.
- \*STURM, JOHN EDWARD (1923)  
219 Hornaday Road, Mt. Oliver P. O., Pittsburgh, Pa.
- \*WALTON, JAMES, (1921).....524 Bakewell Bldg., Pittsburgh, Pa.
- \*WINEGRAD, IRVIN A. (1920).....310 Bulletin Bldg., Philadelphia, Pa.
- \*WOOD, ROBERT A. (1924).....108 No. Brady St., DuBois, Pa.

## *Geographical List of Members and Associates*

### **Rhode Island**

#### *Members*

- \*AUSTIN, JOEL D. (1925).....210 Main St., Pawtucket, R. I.
- \*CLARK, EARL S. (1920).....15 Westminster St., Providence, R. I.
- \*CLEGG, GEORGE B. (1920).....830 Industrial Trust Bldg., Providence, R. I.
- \*FISHER, LEWIS G. (1916).....Gas Company Bldg., Providence, R. I.
- \*HAGERTY, WILFRED L. (1925).....321 Kingsley Bldg., Providence, R. I.
- \*LAWTON, GEORGE R. (1916).....Tiverton, R. I.
- \*PHILBRICK, ARTHUR LLOYD (1917).....155 Canal St., Providence, R. I.
- \*SCOTT, WILLIAM H. (1916).....61 Laura St., Providence, R. I.
- \*SEGUR, WILLIAM H. (1922).....Gas Company Bldg., Providence, R. I.
- \*SHERMAN, WILLIAM B. (1916).....69 Mathewson St., Providence, R. I.
- \*UNION, CHESTER R. (1917).....15 Westminster St., Providence, R. I.
- WARD, ALFRED P. (1919).....Gas Company Bldg., Providence, R. I.

#### *Associates*

- \*BENNETT, CLINTON W. (1920)....153 Rochambeau Ave., Providence, R. I.
- \*CLEGG, GEORGE B. JR. (1921)  
830 Industrial Trust Co. Bldg., Providence, R. I.
- \*GEREBOFF, SAMUEL (1927).....938 Hospital Trust Bldg., Providence, R. I.
- \*GOODMAN, ERNEST L. (1920)....307 Gas Company Bldg., Providence, R. I.
- \*SCOTT, C. WATSON (1921).....307 Gas Company Bldg., Providence, R. I.
- \*WALL, JOHN J. (1921).....638 Hospital Trust Bldg., Providence, R. I.

### **South Carolina**

#### *Members*

- \*CLARKSON, A. C. (1923).....1207 Taylor St., Columbia, S. C.
- \*SCHLEETER, OSCAR WILLIAM (1924).....37 Broad St., Charleston, S. C.

#### *Associates*

- \*RION, WILLIAM CALHOUN (1922).....706 Palmetto Bldg., Columbia, S. C.
- \*WILKINSON, LLOYD L. (1925).....P. O. Box 163, Ridge Spring, S. C.

### **Tennessee**

#### *Members*

- \*ANDREWS, T. A. (1916) ..835-8 Bank of Commerce Bldg., Memphis, Tenn.
- \*BLAND, LORENZO LEWIS (1923) .719 First Natl. Bank Bldg., Memphis, Tenn.
- \*BRIGHT, ROBERT L. (1916).....314-5 Empire Bldg., Knoxville, Tenn.
- \*CARTER, MARVIN ORION (1916).....890 Shrine Bldg., Memphis, Tenn.
- \*CLARK, GEORGE M. (1916).....317 James Bldg., Chattanooga, Tenn.
- \*COBB, OLIVER PERRY (1916).....205 Hotel Peabody, Memphis, Tenn.
- \*CRESS, TAYLOR E. (1916) .1238-9 Bank of Commerce Bldg., Memphis, Tenn.
- \*ELLIOTT, EDWARD S. (1916)  
Bank of Commerce & Trust Bldg., Memphis, Tenn.
- \*HAMPTON, JOHN S. (1916) .1300 Bank of Commerce Bldg., Memphis, Tenn.
- \*HARSH, HARRY LEE (1916) .836-8 Bank of Commerce Bldg., Memphis, Tenn.
- \*IVY, FRED E. (1916) ...Bank of Commerce & Trust Bldg., Memphis, Tenn.
- \*JAY, HARRY M. (1916) ..1312-4 Bank of Commerce Bldg., Memphis, Tenn.
- \*JONES, HOMER K. (1916).....616 Falls Bldg., Memphis, Tenn.
- \*JONES, ROBERT HALE (1916).....616 Falls Bldg., Memphis, Tenn.
- \*MCINTYRE, THOMAS MILLER (1925)  
308-9 Cotton States Bldg., Nashville, Tenn.
- \*MASON, HENRY E. U. F. (1916) .....1245 Madison Ave., Memphis, Tenn.
- \*METZ, J. G. (1916).....1010-1014 Fidelity Bank Bldg., Memphis, Tenn.
- \*SMITH, WILLIAM ALEXANDER (1916) ..1460 Madison Ave., Memphis, Tenn.
- \*TIMMONS, BUFORD A. (1925) .....200 Commercial Bldg., Knoxville, Tenn.

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## Associates

- \*BOLIN, ADOLPHUS B. (1923)  
% Memphis Commercial Appeal, Inc., Memphis, Tenn.  
\*PEAVEY, JAMES OAKLEY (1925).....371-72 Shrine Bldg., Memphis, Tenn.  
\*SCHERICH, E. R. (1920).....P. O. Box 778, Memphis, Tenn.  
\*SHORT, DAVID EVERETTE, JR. (1927)  
308 Cotton States Bldg., Nashville, Tenn.

## Texas

## Members

- \*ALLRED, JOHN B. (1926) . . . 341 Harvey-Snider Bldg., Wichita Falls, Texas  
 \*ARCHINARD, E. J. (1916) . . . . . Burk Burnett Bldg., Fort Worth, Texas  
 \*ARMISTEAD, GEORGE (1922)  
     1011-12 State National Bank Bldg., Houston, Texas  
 \*ARTHUR, JOHN F. S. (1923) . . . . . 1302 Santa Fe Bldg., Dallas, Texas  
 \*BURON, VICTOR EDWARD (1916)  
     608 Texarkana Natl. Bank Bldg., Texarkana, Texas  
 \*CARNEIRO, MANOEL S. (1925) . . . . . P. O. Box 537, San Antonio, Texas  
 \*GILLINGHAM, VICTOR G. (1920) . . . . . 510 Esperson Bldg., Houston, Texas  
 \*GRIDER, CHARLES M. (1916) . . . . . 215 Two Republics Bldg., El Paso, Texas  
 \*HUTCHINSON, J. E. (1916) . . . . . 1306-8 Santa Fe Bldg., Dallas, Texas  
 \*HUTCHINSON, J. E. JR. (1921) . . . . . 1306-8 Santa Fe Bldg., Dallas, Texas  
 \*MACMAHON, AMBROSE G. (1916) . . . 1413 Republic Bank Bldg., Dallas, Texas  
 \*McELROY, JOSEPH (1922) . . . . . 712 Santa Fe Bldg., Dallas, Texas  
 \*McNEILL, THOMAS CAMPBELL (1923) . . 1302 Santa Fe Bldg., Dallas, Texas  
 \*MOSS, ALBERT G. (1916) . . . . . 1302-3 Santa Fe Bldg., Dallas, Texas  
 \*NANCE, J. H. (1921) . . . . . 4112 Cole Ave., Dallas, Texas  
 \*NELSON, H. T. (1927) . . 1318 American Exchange Bk. Bldg., Dallas, Texas  
 \*NELSON, J. R. (1916) . 1318-19 American Exchange Bk. Bldg., Dallas, Texas  
 \*PETER, WILLIAM PRESTON (1916) . . . . 1302-3 Santa Fe Bldg., Dallas, Texas  
 \*POGSON, PERCY W. (1927) . . . . . Mills Bldg., El Paso, Texas  
 \*ROBERTSON, H. V. (1916) . . . 830-835 The Amarillo Bldg., Amarillo, Texas  
 \*RORRISON, JAMES W. (1927) . . . . . 1112-13 Magnolia Bldg., Dallas, Texas  
 \*RUGGABER, MARTIN C. (1920) . . . . . 1112-3 Magnolia Bldg., Dallas, Texas  
 \*SCHOOLAR, CHARLES H. (1924) . . . . . 510-12 Santa Fe Bldg., Dallas, Texas  
 \*SEAY, ADRIAN V. (1923) . . . . . 216 Scanlan Bldg., Houston, Texas  
 \*SMITH, L. B. (1916) . . . . . 1306-8 Santa Fe Bldg., Dallas, Texas  
 \*SNYDER, C. S. (1916) . . 904 American Exchange Bank Bldg., Dallas, Texas  
 \*TAPP, THOMAS JESSE (1922) . 718 First Natl. Bank Bldg., Houston, Texas  
 \*THURSTON, T. A. (1916) . 215-9 Two Republics Life Bldg., El Paso, Texas  
 \*UPLEGER, ARTHUR C. (1923) . . 509-11 First State Bank Bldg., Waco, Texas  
 \*WITTMAN, C. WILLIAM JR. (1926)  
     1403 Niels Esperson Bldg., Houston, Texas

### Associates

- \*BIXLER, J. GLEN (1924).....1022 Mills Bldg., El Paso, Texas  
 \*BONNER, D. R. (1926).....1306 Santa Fe Bldg., Dallas, Texas  
 CHENAULT, L. R. (1926).....510 State Natl. Bank Bldg., Brownsville, Texas  
 \*GOODSON, H. W. (1922).....1114 Magnolia Bldg., Dallas, Texas  
 GORDON, H. E. (1916).....524 Wilson Bldg., Dallas, Texas  
 \*HARRIS, J. C. (1921).....1306-8 Santa Fe Bldg., Dallas, Texas  
 \*MAYHEW, H. GRADY (1925).....501-2 Petroleum Bldg., Fort Worth, Texas  
 \*PRINCE, W. D. (1923).....1306 Santa Fe Bldg., Dallas, Texas  
 \*ROQUEMORE, O. G. (1923).....P. O. Box 195, Amarillo, Texas

## Utah

## Members

- \*ABBEY, ROY G. (1923).....822 McIntyre Bldg., Salt Lake City, Utah  
 \*ALLEN, CARL P. (1927).....Walker Bldg., Salt Lake City, Utah  
 \*BAXTER, LYNN E. (1925).....922 Kearns Bldg., Salt Lake City, Utah

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- \*BEESLEY, WILFORD A. (1922).....317 McIntyre Bldg., Salt Lake City, Utah
- \*GODDARD, J. PERCY (1923).....821 McIntyre Bldg., Salt Lake City, Utah
- HOLLAND, ARTHUR G. (1927)
- 1102 Continental Bank Bldg., Salt Lake City, Utah
- \*KELLY, LINCOLN G. (1919)
- 608-12 Walker Bank Bldg., Salt Lake City, Utah
- \*PETERSON, PARLEY E. (1923).....287 No. 5th East St., Logan, Utah
- \*REEVES, BERTRAM F. (1922).....317 McIntyre Bldg., Salt Lake City, Utah
- \*WOOD, RAY G. (1927).....317 McIntyre Bldg., Salt Lake City, Utah

### *Associates*

- \*PATRICK, GEORGE T. (1927).....Walker Building, Salt Lake City, Utah
- \*SAVAGE, G. A. (1924).....28-38 E. Broadway, Salt Lake City, Utah
- \*WELLS, SEYMOUR (1926).....922 Kearns Bldg., Salt Lake City, Utah
- \*WORSLEY, ROSS G. (1923).....431 Clift Bldg., Salt Lake City, Utah

## **Virginia**

### *Members*

- \*BOUDAR, THOMAS (1916).....603 S. Davis Ave., Richmond, Va.
- \*BUTT, VIRGINIUS (1923).....201 E. Plume St., Norfolk, Va.
- \*DURHAM, GEORGE T. (1922)....State Planters Bank Bldg., Richmond, Va.
- \*EVANS, WILLIAM MCK. (1916).....Times Dispatch Bldg., Richmond, Va.
- \*HENDERSON, A. T. (1916).....511-14 Peoples Natl. Bank Bldg., Lynchburg, Va.
- \*HILL, FREDERICK B. (1916).....343 Law Bldg., Norfolk, Va.
- \*HILTON, W. P. (1916).....718 National Bank Bldg., Norfolk, Va.
- \*LEITCH, E. AUSTIN (1916).....211 Mutual Bldg., Richmond, Va.
- \*MCKINNEY, B. A. (1916).....1024 Royster Bldg., Norfolk, Va.
- \*MAHON, GEORGE (1916).....50 Ninth St., Lynchburg, Va.
- \*PARRISH, J. A. D. (1916).....Bank Commerce Bldg., Norfolk, Va.
- \*PULLEN, A. M. (1916)....1005 State Planters Bank Bldg., Richmond, Va.
- \*RAWLINGS, A. LEE (1916).....445-55 Law Bldg., Norfolk, Va.
- \*TAYLOR, W. S. (1917).....717 Bank of Commerce Bldg., Norfolk, Va.
- \*TOLLETH, W. R. (1916).....1000 Natl. Bank of Commerce Bldg., Norfolk, Va.
- \*WALKER, ROBERT J. (1916).....Dickson Bldg., Norfolk, Va.
- \*WREN, J. H. (1916).....812-6 Bankers Trust Bldg., Norfolk, Va.

### *Associates*

- \*BURKET, ALVIN W. (1927).....725 American Natl. Bank Bldg., Richmond, Va.
- \*ELKINS, W. L. (1916).....State & City Bank Bldg., Richmond, Va.

## **Washington**

### *Members*

- \*BENSON, JOHN H. (1922).....962-7 Stuart Bldg., Seattle, Wash.
- \*CANNON, T. C. (1916).....420 Symons Block, Spokane, Wash.
- \*CARROLL, H. W. (1916).....105 County-City Bldg., Seattle, Wash.
- \*COWAN, CHARLES SINCLAIR (1921)....309-310 White Bldg., Seattle, Wash.
- \*CURRIE, J. D. (1916).....962 Stuart Bldg., Seattle, Wash.
- \*DAVIS, PEARCE C. (1916).....1711 L. C. Smith Bldg., Seattle, Wash.
- \*GILES, LAWRENCE (1927).....607 Dexter Horton Bldg., Seattle, Wash.
- \*HANSEN, A. S. (1916).....714-6 Leary Bldg., Seattle, Wash.
- HILL, DAVID (1922).....962-7 Stuart Bldg., Seattle, Wash.
- \*JOHNSTON, CHARLES A. (1918)....766 Dexter Horton Bldg., Seattle, Wash.
- \*KENDALL, RICHARD A. (1923).....1012 1st Ave., Seattle, Wash.
- LEMASTER, ELLIS (1917).....420 Symons Bldg., Spokane, Wash.
- \*LEMASTER, EUSTACE (1920).....420 Symons Bldg., Spokane, Wash.
- \*MCADAM, WILLIAM (1916).....664 Empire Bldg., Seattle, Wash.
- \*MCCONAHEY, JAMES M. (1922).....527-8 Henry Bldg., Seattle, Wash.
- \*MCINTOSH, HERBERT W. (1923).....962-7 Stuart Bldg., Seattle, Wash.
- \*MCINTOSH, JOHN G. (1916).....309-310 White Bldg., Seattle, Wash.

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- \*MINER, E. J. (1916).....658-9 Central Bldg., Seattle, Wash.
- \*MOORE, HENRY F. (1916).....American Bank Bldg., Seattle, Wash.
- \*RACINE, SAMUEL FREDERICK (1916)....912-927 Leary Bldg., Seattle, Wash.
- \*RICKER, RUFUS (1916).....6501 First Ave., N. W., Seattle, Wash.
- \*ROBERTSON, JAMES P. (1916).....1121 White Bldg., Seattle, Wash.
- \*SEXTON, NEIL (1925).....962 Stuart Bldg., Seattle, Wash.
- \*SHORROCK, E. G. (1916).....625 Central Bldg., Seattle, Wash.
- \*SMITH, HERBERT ELLES (1916).....1121 White Bldg., Seattle, Wash.
- \*WHITE, RODNEY D. (1916).....962 Stuart Bldg., Seattle, Wash.

### *Associates*

- \*BUFF, FREDERICK WILLIAM (1922)..1711 L. C. Smith Bldg., Seattle, Wash.
- \*BUSCH, GEORGE J. (1920)..1307 Puget Sound Bank Bldg., Tacoma, Wash.
- \*ELDER, ANDREW G. (1926).....1288 Dexter Horton Bldg., Seattle, Wash.
- \*MORROW, HENRY A. (1920).....2117 Second Ave., Seattle, Wash.
- \*MOUNSEY, R. C. (1920).....918 Green Bldg., Seattle, Wash.
- \*SPARLING, JOHN W. (1919).....625 Central Bldg., Seattle, Wash.
- \*TREMPER, EDWARD P. JR. (1924).....412 Central Bldg., Seattle, Wash.
- \*WEBB, E. H. (1922).....1307 Puget Sound Bank Bldg., Tacoma, Wash.
- \*WICKSTROM, WILBUR J. (1920).....310 White Bldg., Seattle, Wash.

## **West Virginia**

### *Members*

- \*BLUSTEIN, SAMUEL A. (1923)  
910 Kanawha Natl. Bank Bldg., Charleston, W. Va.
- \*JAYNE, DAVID A. (1920).....433 Masonic Temple, Charleston, W. Va.
- \*STEELE, S. CHAS. (1917).....Professional Bldg., Fairmont, W. Va.

### *Associates*

- \*HOWELL, HARRY R. (1924)  
305 Kanawha Nat'l Bank Bldg., Charleston, W. Va.
- \*TANNER, LOUIS FRANCIS (1921)  
414 Monongahela Bldg., Morgantown, W. Va.

## **Wisconsin**

### *Members*

- \*BARRY, SHEPARD E. (1916)....210 East Wisconsin Ave., Milwaukee, Wis.
- \*CHARLES, WILLIAM (1922)..First Wis. Natl. Bank Bldg., Milwaukee, Wis.
- \*CHERRY, GLADSTONE (1916).....425 East Water St., Milwaukee, Wis.
- CHEYNE, GEORGE H. (1923)  
818 First Wisc. Natl. Bank Bldg., Milwaukee, Wis.
- \*ELLIS, THOMAS (1924). % Carnation Milk Products Co., Oconomowoc, Wis.
- \*GRAHAM, GEORGE THOMAS (1925).....169 Main St., Oshkosh, Wis.
- \*KNOEPEL, FREDERICK J. (1916).....549 36th St., Milwaukee, Wis.
- \*PENNER, CARL (1916).....1302 Trust Co. Bldg., Milwaukee, Wis.
- \*SAMPSON, H. D. (1916).....217 23rd St., Milwaukee, Wis.
- \*SCHROEDER, EDWARD H. (1916). 38th & Wallace Ave., No. Milwaukee, Wis.
- \*SMITH, CLIFFORD I. (1916).....311 Minihan Bldg., Green Bay, Wis.
- \*STEELE, J. GORDON (1921).....425 E. Water St., Milwaukee, Wis.
- \*WEIL, SAMUEL S. (1916). 912-4 Railway Exchange Bldg., Milwaukee, Wis.
- \*WEST, HAROLD (1920)..1517 First Wis. Natl. Bank Bldg., Milwaukee, Wis.

### *Associates*

- \*BISCHOFF, ELMER OTTO (1926)  
818 First Wis. Natl. Bank Bldg., Milwaukee, Wis.
- \*BROWN, STEWART C. (1926).....623 Reed St., Milwaukee, Wis.
- \*SAWYER, JOHN TALBOTT (1924).....5930 Grand Ave., Wauwatosa, Wis.
- \*TWOSE, HERBERT H. (1922).....5100 Plankinton Bldg., Milwaukee, Wis.

## *Geographical List of Members and Associates*

### **Wyoming**

#### *Member*

\*UTLEY, FREDERIC D. (1925).....H. F. Bar Ranch, Buffalo, Wyo.

#### *Associate*

\*LEWIS, ARCHER DEWITT (1925)  
301 Consolidated Royalty Bldg., Casper, Wyo.

### **Argentina**

#### *Member*

\*CONOVER, LOUIS W. (1920).....Reconquista 46, Buenos Aires, Argentina

### **Australia**

#### *Member*

COLEMAN, HENRY E. (1918).....56 Hunter St., Sydney, Australia

#### *Associate*

LORMER, GEORGE (1917).....128 William St., Melbourne, Australia

### **Canada**

#### *Members*

\*BRODIE, A. B. (1916).....145 St. James St., Montreal, Canada

\*HILLMAN, H. P. L. (1916).....229 Yonge St., Toronto, Canada

\*MCLELLAND, DONALD MCKENZIE (1916)  
Royal Bank Bldg., Toronto, Canada

\*MCDONALD, JOHN ALEXANDER (1917) .Box 549, Arnprior, Ontario, Canada

MULLIGAN, E. G. (1924) .214 Insurance Exchange Bldg., Montreal, Canada

\*SUTER, FRED A. (1916).....Box 359, Ingersoll, Ontario, Canada

#### *Associate*

CAMPBELL, GORDON D. (1917).....59 Yonge St., Toronto, Canada

### **China**

#### *Members*

FISCHER, EMIL S. (1916).....Tien-Tsin, China

\*PETERS, RALPH W. (1927).....6 Kinkiang Rd., Shanghai, China

### **Cuba**

#### *Members*

CULLEN, WILLIAM G. (1926).....Aguiar 71, Havana, Cuba

\*FIELD, WILLIAM PUTNAM (1919).....Pi y Margall 7, Havana, Cuba

MACLACHLAN, M. W. (1925).....P. O. Box 1221, Havana, Cuba

\*PHELAN, JOHN B. (1917).....LaLonja No. 528-9, Havana, Cuba

#### *Associate*

\*ST. AMOUR, JAMES A. (1923).....Royal Bank of Cuba, Havana, Cuba

### **England**

#### *Members*

BRISON, CLIFFORD S. (1921).....6 Bridge St., Bristol, England

\*CRAGGS, G. SOMERVILLE (1916)....3, London Wall Bldgs., London, England

\*DICKINSON, SIR ARTHUR LOWES (1916)  
Shattersley, Haslemere, Surrey, England

\*LORD, RICHARD HENRY (1916).....55 Brown St., Manchester, England

\*PAGE, FREDERICK PALMER (1916).....35 Henley Road, Ipswich, England

PRINCE, CECIL NEWALL (1921).....1 Walbrook, London, England

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SKELTON, GEORGE (1922).....Spring View, Whitley, Warrington, England  
TOWNSEND, DAVID F. (1917).....29 Threadneedle St., London, England

### *Associate*

WALKER, MATTHEW H. (1923)  
4 Bishop Wood Road, Highgate, London, England

## **France**

### *Members*

\*BARBER, EDGAR M. (1916).....1 rue des Italiens, Paris, France  
\*DELLSCHAFT, FREDERICK (1916).....64 rue Spontini, Paris, France  
LARKIN, WINFRED H. (1921).....1 rue des Italiens, Paris, France  
\*SEATREE, W. ERNEST (1916).....47, Ave. de l'Opera, Paris, France  
YOUNG, CHARLES (1917).....106 Boulevard Haussmann, Paris, France

## **Germany**

### *Member*

\*LOVIBOND, A. M. (1916).....57 Unter den Linden, Berlin, Germany

### *Associate*

\*RUST, FRED (1923).....57 Unter den Linden, Berlin, Germany

## **Hawaii**

### *Members*

HUNTER, EDWIN ENGLAND (1922)  
414, Castle & Cooke Bldg., Merchant St., Honolulu, T. H.  
\*LAMBERTON, JOHN KER (1922).....414 Castle & Cooke Bldg., Honolulu, T. H.  
\*PEARSON, FREDERICK GEORGE (1922)  
414 Castle & Cooke Bldg., Honolulu, T. H.  
\*YOUNG, HUGH DOUGLAS (1921).....414 Castle & Cooke Bldg., Honolulu, T. H.

### *Associate*

\*BAUMAN, ADOLF F. (1923).....Bank of Hawaii, Ltd., Honolulu, T. H.

## **Holland**

### *Member*

\*VAN OSS, A. (1916).....1 Westerlaan, Rotterdam, Holland

## **Mexico**

### *Member*

LYNDE-LOCKWOOD, JOHN (1916).....2 a Capuchinas No. 37, Mexico, D. F.

## **Philippine Islands**

### *Members*

\*BAYNE, HENRY HUNTER (1923).....218 Pacific Bldg., Manila, P. I.  
\*HERRIDGE, JAMES RUSSELL (1923).....218 Pacific Bldg., Manila, P. I.  
\*LARKIN, WM. W. (1922).....308 Masonic Temple, Manila, P. I.  
\*PAGE, PERCIVAL S. (1927).....P. O. Box 559, Manila, P. I.  
\*WHITE, CHARLES P. (1927).....304 Pacific Bldg., Manila, P. I.

## **Scotland**

### *Associate*

\*BEVERIDGE, FREDERICK (1918)  
14 Forrester Road, Corstorphine, Edinburgh, Scotland

## **Spain**

### *Member*

\*STRONG, GEORGE JOSEPH (1916).....Avenida del de Penalner, 5, Madrid, Spain

# AMERICAN INSTITUTE OF ACCOUNTANTS

Proceedings of the Annual Meeting Held at  
Del Monte, California

September 20 and 21, 1927

TUESDAY, SEPTEMBER 20, 1927—FIRST SESSION

The regular annual meeting of the American Institute of Accountants was called to order at 10 A. M., in the Assembly Room at the Hotel Del Monte, Del Monte, California, President William H. West presiding.

Invocation was offered by Msgr. R. S. Mestres.

Minutes of the annual meeting of 1926 as printed in the year-book were approved.

H. Ivor Thomas, president of the California State Society of Certified Public Accountants, extended a welcome on behalf of the society to the members of the Institute and their guests.

Edward E. Gore, Chicago, replied to the address of welcome.

Msgr. Mestres delivered a brief historical address of the Spanish missions on the California coast and extended a general invitation to visit the mission of Carmel, of which he is the pastor.

The report\* of the president was read and accepted.

The report\* of the council was read and accepted.

The chairman introduced H. Percy Edwards, president of the Dominion Association of Chartered Accountants, who expressed his appreciation of the privilege of attending the meeting and extended congratulations of the Dominion Association of Chartered Accountants and of the Ontario Institute of Accountants. He invited members of the Institute to attend the next meeting of the Dominion Association to be held in Toronto in September, 1928.

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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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Upon motion duly seconded it was unanimously resolved that the acts of the council and of committees during the past year be approved.

The meeting proceeded to consideration of the report of the committee on by-laws. The report of the committee recommended that article II, section 4 (a) be amended by inserting after the first word the words "in practice." The section would then read:

"Associates in practice who shall have been in practice on their own account or in the employ of a practising public accountant for five years next preceding the date of application."

The committee also recommended that article II, section 4 (b) be amended by insertion of the words "in practice" after the first word. The section would then read:

"Accountants in practice who shall present evidence of preliminary education satisfactory to the board of examiners and shall have been in practice on their own account or in the employ of a practising public accountant for not less than five years next preceding the date of application, including at least one year of practice in the United States of America."

The recommendations of the committee were unanimously approved.

The report\* of the auditors was presented by M. E. Peloubet and upon motion unanimously accepted.

The meeting proceeded to consideration of the place of meeting for 1928.

It was announced that invitations had been received from chambers of commerce and similar bodies in many cities.

A motion that the next meeting be held in Washington, D. C., was not seconded.

H. T. Cuthbert of Phoenix, Arizona, invited the Institute to hold its meeting in that city.

John R. Ruckstell, California, proposed that the next meeting be held in or near the city of Buffalo, New York, and reminded the meeting that the next meeting of the Dominion Association of Chartered Accountants would be held in Toronto. He said that it might be possible to hold joint sessions of the two organizations if the Institute meeting were held in a city near that selected by the Dominion Association.

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

## *Annual Meeting, 1927*

After discussion it was moved that the annual meeting of the American Institute of Accountants to be held in September, 1928, take place at or near the city of Buffalo, New York.

The motion was seconded and unanimously adopted.

The meeting adjourned.

### TUESDAY, SEPTEMBER 20, 1927—SECOND SESSION

The meeting was called to order at 2:10 P. M., President West presiding.

Robert H. Montgomery, New York, presented a paper entitled *Accountants' Limitations*.\*

Discussion of the paper was led by W. Sanders Davies, New York, and the following members participated: M. E. Peloubet, New York; Edward E. Gore, Illinois; W. Q. Sharp, Mississippi; John B. Niven, New York.

The chairman on behalf of the Institute extended cordial thanks to the author of the paper.

The meeting adjourned.

### WEDNESDAY, SEPTEMBER 21, 1927—FIRST SESSION

The meeting was called to order at 10 A. M., President William H. West presiding.

The first business was the election of officers.

The report† of the committee on nominations offered the name of John R. Ruckstell, California, for president.

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

The ballot was cast and the president announced the election of John R. Ruckstell as president of the Institute.

The chair appointed Edward E. Gore, Illinois, and W. Sanders Davies, New York, to escort Mr. Ruckstell to the chair.

The chairman welcomed Mr. Ruckstell and handed over to him the gavel of office. Mr. Ruckstell in accepting the gavel said:

"I am filled with considerable emotion on the present occasion, and I doubt if any of you placed in a similar position would be

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\* See *The Journal of Accountancy*, October, 1927.

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

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prepared to make a speech. However, I want to thank each and every one individually and collectively for the support you have given me and the cordial method in which I am inducted into office.

"One of the considerations which is most serious to me is the coming year. The head of the American Institute of Accountants has much to think of and a great deal to do if he is going to do in a general way what is best for the Institute. My predecessors have been eminent men. They have put the Institute on a pedestal. They have conducted their office so that each term has seen large results from their presidency. It is almost too much to hope that I can add greatly to what has been done by my predecessors, but I shall feel very well satisfied if I can follow the policies outlined by Mr. West and keep up the prestige of the Institute as he and his predecessors have done.

"Instead of saying much at this time my thoughts go forward to a year hence, and I think it would be better for me to concern myself from the present moment with what my valedictory will be, based upon the accomplishments of my term of office. I hope and feel assured of the coöperation of the entire membership to make my year a success and I know that I shall receive that coöperation."

Edward E. Gore, speaking on behalf of the meeting, expressed appreciation of the services which had been rendered by the retiring president.

The members arose and applauded.

Mr. West replied briefly and attributed to the coöperation which had been extended him by the members generally whatever accomplishments had taken place during his term of office. He thanked the members for their appreciation.

The committee on nominations proposed the names of James S. Matteson, Minnesota, and Robert H. Montgomery, New York, as vice-presidents of the Institute.

It was moved and seconded that the nominations be closed and that the secretary cast one ballot for election of the nominees.

The motion was unanimously carried, the ballot was cast and the chairman announced the election of Messrs. Matteson and Montgomery.

John B. Niven, New York, and Edward E. Gore, Illinois, escorted the newly elected vice-presidents to the platform where they were introduced to the meeting.

The committee on nominations proposed the name of Arthur W. Teele, New York, for re-election as treasurer.

### *Annual Meeting, 1927*

It was moved and seconded that the nominations be closed and that the secretary cast one ballot in favor of the election of Mr. Teele.

The motion was unanimously carried, the ballot cast, and the chair announced the election of Mr. Teele as treasurer of the Institute.

The committee on nominations proposed the names of M. E. Peloubet, New York, and Leon E. Vannais, Connecticut, as auditors of the Institute.

It was moved and seconded that the nominations be closed and that the secretary cast one ballot for election of the nominees.

The motion was unanimously carried, the ballot was cast and the chair announced the election of Messrs. Peloubet and Vannais as auditors.

The committee on nominations proposed the names of F. B. Andrews, Illinois; H. W. Hennegin, Arkansas; W. P. Hilton, Virginia; Walter Mucklow, Florida; L. B. Smith, Texas; J. E. Sterrett, New York, and William Jeffers Wilson, Pennsylvania, as members of the council for five years.

It was moved and seconded that the nominations be closed and that the secretary cast one ballot in favor of election of the nominees.

The motion was unanimously carried, the ballot was cast and the chair announced the election of Messrs. Andrews, Hennegin, Hilton, Mucklow, Smith, Sterrett and Wilson as members of the council for five years.

The committee on nominations proposed the name of J. M. McConahey, Washington, as member of the council for three years.

It was moved and seconded that the nominations be closed and that the secretary cast one ballot for election of Mr. McConahey.

The motion was unanimously carried, the ballot was cast and the chair announced the election of Mr. McConahey as member of the council for three years.

The committee on nominations proposed the name of F. H. Hurdman, New York, as member of the council for one year.

It was moved and seconded that the nominations be closed and that the secretary cast one ballot for election of Mr. Hurdman.

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The motion was unanimously carried, the ballot was cast and the chair announced the election of Mr. Hurdman as member of the council for one year.

The secretary announced that on account of the death of Henry C. Magee, Pennsylvania, there was a vacancy in the council for the term of three years.

Lewis G. Fisher, chairman of the committee on nominations, placed in nomination the name of C. O. Wellington, Massachusetts, to fill the vacancy.

It was moved and seconded that the nominations be closed and that the secretary cast one ballot in favor of the election of Mr. Wellington.

The motion was unanimously carried, the ballot was cast and the chair announced the election of Mr. Wellington as member of the council for three years.

The secretary announced a vacancy in the council for the term of one year caused by the non-attendance of a member of the council.

Lewis G. Fisher, chairman of the committee on nominations, placed in nomination the name of George M. Clark, Tennessee, to fill the vacancy.

It was moved and seconded that the nominations be closed and that the secretary cast one ballot in favor of the election of Mr. Clark.

The motion was unanimously carried, the ballot was cast and the chair announced the election of Mr. Clark as member of the council for one year.

Upon call for nominations for the committee on nominations for the ensuing year, Edward E. Gore, Illinois, proposed the following names: Charles B. Couchman, New York; John P. Dawson, Oregon; G. E. Hutchison, Illinois; A. G. Moss, Texas; and W. A. Musgrave, Connecticut.

It was moved and seconded that nominations close and that the secretary cast one ballot in favor of election of nominees.

The motion was unanimously carried, the ballot was cast and the chair announced the election of Messrs. Couchman, Dawson, Hutchison, Moss and Musgrave as members of the committee on nominations.

### *Annual Meeting, 1927*

The chair announced that the two members of the committee on nominations elected by the council on the preceding day were Will-A. Clader, Pennsylvania, and Edwin H. Wagner, Missouri. The meeting adjourned.

#### WEDNESDAY, SEPTEMBER 21, 1927—SECOND SESSION

The meeting was called to order at 2 P. M., President Ruckstell presiding.

A paper entitled *What Is the Matter with Accounting\** was presented by Henry Rand Hatfield, dean of the school of commerce of the University of California.

Discussion of the paper was led by J. Hugh Jackson, and the following members participated: Peter S. Barton, Pennsylvania; F. H. Hurdman, New York; Carl H. Nau, Ohio; and W. Sanders Davies, New York.

William H. West, New York, moved that a vote of thanks be extended to the committee on meetings and to the California State Society of Certified Public Accountants for the arrangements which had been made for the entertainment of members.

The motion was seconded and unanimously adopted.

The meeting adjourned sine die.

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The annual banquet took place at the Hotel Del Monte, Del Monte, California, at 7:30 P. M., Wednesday, September 21, 1927. Edward E. Gore, toastmaster, introduced the following speakers: John R. Ruckstell, president of the Institute; William H. West, retiring president; H. Percy Edwards, president of the Dominion Association of Chartered Accountants; Ray Lyman Wilbur, president of Leland Stanford University; and Alexander R. Heron.

During the evening prizes were presented to the members who had been successful in the golf tournaments.

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\* See *The Journal of Accountancy*, October, 1927.

# COUNCIL

REGULAR MEETING, MONDAY, SEPTEMBER 19, 1927

The regular meeting of council of the American Institute of Accountants was called to order at 10 A. M., Monday, September 19, 1927, in the Copper Cup Room of the Hotel Del Monte, Del Monte, California, President William H. West presiding.

The following were present:

William H. West, *president*, in the chair  
F. H. Hurdman, *vice-president*  
John R. Ruckstell, *vice-president*  
A. P. Richardson, *secretary*

George Armistead  
Will-A. Clader  
W. Sanders Davies  
Lewis G. Fisher  
John F. Forbes  
Edward E. Gore  
James Hall  
Elmer L. Hatter  
T. H. Lawrence

J. E. Masters  
James S. Matteson  
R. H. Montgomery  
Carl H. Nau  
John B. Niven  
George S. Olive  
T. Edward Ross  
W. Q. Sharp  
Edwin H. Wagner

The secretary read a telegram from W. A. Smith, Tennessee, regretting his inability to be present.

Minutes of the meeting of council of April 11, 1927, which had been distributed to all members of the council, were approved.

Record of mail ballot No. 28 dated July 14, 1927, was read and approved.

The statement of accounts\* of the Institute and affiliated organizations was presented by W. Sanders Davies on behalf of the treasurer.

It was resolved that the report be accepted and printed in the year-book.

The chairman announced that he had invited H. Percy Edwards, president of the Dominion Association of Chartered

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

### *Annual Meeting, 1927*

Accountants to be present at the council meeting as the guest of the council.

This action was unanimously approved.

The report\* of the secretary was read and accepted.

It was resolved that the report be printed in pamphlet form and distributed to the members.

The report\* of the board of examiners was presented.

A supplementary report of the board of examiners, recommending the election of certain applicants for admission to the Institute was also presented.

It was unanimously resolved that the reports be accepted and the persons recommended for admission to membership be elected, subject to the absence of protest by members of the Institute following publication of the names in the customary manner.

The secretary announced that the minute book of the executive committee was on the table for the inspection of members.

The report\* of the executive committee was read and accepted.

It was unanimously resolved that a bill for \$1,107.58 from Storey, Thorndike, Palmer & Dodge for expenses incurred in appealing the case of *Ipswich Mills vs. Dillon, et al.*, be paid out of the general fund of the Institute.

The report of the executive committee had drawn attention to the fact that a compilation had been made of information relative to the status of each member, and the council was asked to decide what disposition should be made of this information, particularly with reference to its possible publication in the year-book.

It was moved and seconded that the information be not published.

The motion was carried with one dissenting vote.

After consideration of a suggestion which had been received that an international congress of accountants should meet in 1929 in the United States, it was unanimously resolved that the Institute approve and sponsor such a meeting.

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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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It was moved and seconded that preliminary arrangements for such a meeting be referred to the incoming executive committee with power.

The motion was carried.

It was resolved that it be suggested to the executive committee that a special committee of not less than twenty-one members be appointed to make preparations for the meeting.

It was resolved that the executive committee should be directed to invite other societies in the United States to assist the Institute in the arrangements.

The report\* of the committee on professional ethics was read and accepted.

It was moved and seconded that the words "or otherwise" in rule eleven of the rules of professional conduct be stricken from the rule.

The motion was unanimously adopted.

The report\* of the committee on budget and finance was read. It was moved and seconded that the report be accepted and the appropriations recommended be approved. The motion was carried unanimously.

The report of the committee on federal legislation was presented by Edward E. Gore, Illinois, chairman.

The report contained a summary of recommendations which had been made by members of the Institute for amendment of the federal income-tax laws. The committee presented this summary for the consideration of members of council, and the chairman announced that the committee would be glad to receive the direction of the council as to which of the proposed changes should be recommended.

After discussion it was resolved that a copy of the report be sent to each member of the council with a request that he give attention to the recommendations and render his opinion as to the merits of the various suggestions.

The meeting adjourned at 12:45 P. M.

The meeting reconvened at 2 P. M., President West presiding.

The report\* of the committee on publication was read and upon motion accepted.

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

## *Annual Meeting, 1927*

The report\* of the special committee on administration of endowment was read and upon motion accepted.

The report\* of the special committee on coöperation with bankers was read and upon motion accepted.

The report\* of the committee on state legislation was read and upon motion accepted.

The report\* of the special committee on definition of earned surplus was read.

It was resolved that the report be accepted and that the recommendations which it contained be adopted.

The report\* of the special committee for placements was read and upon motion it was resolved that the report of the committee be referred for consideration of the executive committee with power.

It was resolved that the question of publication of committee reports in the year-book be left to the executive committee with power.

The chairman called for the names of two members of the council to serve as members of the nominating committee for the ensuing year.

Will-A. Clader, Pennsylvania, and Edwin H. Wagner, Missouri, were nominated.

It was moved and seconded that the nominations be closed and that the secretary cast one ballot in favor of the nominees.

The ballot was cast and the chairman announced that Messrs. Clader and Wagner had been elected.

A letter was received from A. S. Fedde, New York, tendering his resignation as a member of the board of examiners.

It was resolved that the resignation be accepted with regret and that an expression of appreciation be extended to Mr. Fedde for the work which he had done as chairman of the board.

A letter was received from John A. Hall, Florida, who had resigned from membership in the Institute in 1926. Mr. Hall asked the council to reinstate him in membership as permitted by the by-laws.

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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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It was unanimously resolved that Mr. Hall be reinstated.

The following committee was appointed to prepare the report of council for presentation to the Institute on the following day: Lewis G. Fisher, F. H. Hurdman, R. H. Montgomery and John B. Niven.

Upon motion by Edward E. Gore, chairman of the committee on federal legislation, it was resolved that the year-book omit publication of the report of the committee on federal legislation unless prior to the time of publication the recommendations of the council were available.

The meeting adjourned at 2:30 P. M.

## COUNCIL

REGULAR MEETING, THURSDAY, SEPTEMBER 22, 1927

A regular meeting of the council of the American Institute of Accountants was called to order at 9 A. M., Thursday, September 22, 1927, in the Copper Cup Room of the Hotel Del Monte, Del Monte, California, President John R. Ruckstell presiding.

The following were present:

John R. Ruckstell, *president*, in the chair  
James S. Matteson, *vice-president*  
Robert H. Montgomery, *vice-president*  
A. P. Richardson, *secretary*

George Armistead	J. M. McConahey
Will-A. Clader	Carl H. Nau
W. Sanders Davies	John B. Niven
Lewis G. Fisher	George S. Olive
John F. Forbes	T. Edward Ross
Edward E. Gore	W. Q. Sharp
James Hall	L. B. Smith
F. H. Hurdman	Edwin H. Wagner
T. H. Lawrence	William H. West

A. P. Richardson was unanimously re-elected secretary of the Institute for the ensuing year at the salary provided by the budget.

The following were unanimously elected members of the executive committee:

Arthur H. Carter  
James Hall  
F. H. Hurdman  
J. E. Sterrett  
William H. West

The following were unanimously elected members of the committee on professional ethics:

T. Edward Ross, *chairman*  
Stanley G. H. Fitch  
John F. Forbes  
Carl H. Nau  
William Jeffers Wilson

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The following were unanimously re-elected members of the board of examiners for a term of three years:

Charles B. Couchman  
Elmer L. Hatter  
C. R. Whitworth

Andrew Stewart, New York, was unanimously elected a member of the board of examiners for a term of one year to fill the vacancy caused by the resignation of A. S. Fedde.

The chairman announced that as it was customary to invite the vice-presidents of the Institute to attend meetings of the executive committee he hoped that the practice would continue and that in particular Robert H. Montgomery, a resident of New York, would find it convenient to attend the meetings during the coming year.

Upon motion it was resolved that Mr. Montgomery be requested to attend the meetings of the executive committee during the year.

After discussion of possible dates for a meeting of an international congress of accountants which had been under consideration by the council at its meeting of September 19, 1927, it was resolved that the executive committee be requested to give thought to the possibility of making arrangements for dates which would approach as near as possible the dates of annual meeting of the American Institute of Accountants so that the meetings might be held on consecutive days.

The meeting adjourned sine die.

# AMERICAN INSTITUTE OF ACCOUNTANTS FOUNDATION

MEETING OF SEPTEMBER 20, 1927

The annual meeting of the American Institute of Accountants Foundation was called to order at 4 P. M., Tuesday, September 20, 1927, at the Hotel Del Monte, Del Monte, California, President West presiding.

The following were present:

William H. West, <i>president</i>	T. H. Lawrence
F. H. Hurdman	J. E. Masters
George Armistead	James S. Matteson
Will-A. Clader	R. H. Montgomery
W. Sanders Davies	Carl H. Nau
Lewis G. Fisher	John B. Niven
John F. Forbes	T. Edward Ross
Edward E. Gore	John R. Ruckstell
James Hall	W. Q. Sharp
Elmer L. Hatter	Edwin H. Wagner

A. P. Richardson, *secretary*

Minutes of the meeting of September 21, 1927, as published in the year-book, were approved.

It was unanimously resolved that the income of the Foundation for the current year be appropriated for the educational and scientific purposes of the bureau of information of the American Institute of Accountants.

The meeting adjourned to meet at 10 A. M., Thursday, September 22, 1927.

The adjourned meeting was called to order at 10:10 A. M., September 22, 1927.

The following were present:

William H. West, <i>president</i>	James S. Matteson
George Armistead	R. H. Montgomery
Will-A. Clader	Carl H. Nau
W. Sanders Davies	John B. Niven
Lewis G. Fisher	George S. Olive
John F. Forbes	T. Edward Ross
Edward E. Gore	John R. Ruckstell
James Hall	W. Q. Sharp
F. H. Hurdman	L. B. Smith
T. H. Lawrence	Edwin H. Wagner
J. M. McConahey	A. P. Richardson, <i>secretary</i>

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The following officers were unanimously elected for the ensuing year:

John R. Ruckstell, *president*  
Robert H. Montgomery, *vice-president*  
Arthur W. Teele, *treasurer*  
A. P. Richardson, *secretary*

The following were re-elected members of the board of trustees:

Arthur H. Carter, New York  
Carl H. Nau, Ohio  
Waldron H. Rand, Massachusetts  
J. E. Sterrett, New York

The meeting adjourned sine die.

# **APPENDIX A**

**Reports of Officers, Council, Board of Examiners,  
Committees and Auditors**

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

The occasion of our convening in this beautiful and historic spot is not only that we may receive and consider the reports of the year now closing, and organize for the year about to open, but also that we may commemorate in appropriate manner the completion of forty years of the life of this body which, though changed in name and form, perpetuates and promotes the aims of that band of pioneers, the first in the history of our country to organize for the common good of practising accountants and for the upbuilding of the profession to which we belong.

It is true that for some years after its formation in 1887 the American Association of Public Accountants, as our body was then named, developed but slowly. Increasing demands, however, made upon the profession by the marked industrial development throughout the country toward the close of the last century and the stimulating influence of the congress of accountants, held in St. Louis in 1904, infused new life into its being, and from that time forward the American Association grew both in membership and influence.

This development brought in time new problems in its train, and, as a result, those men charged with the direction of the Association's activities became convinced of the need for a more compact and effective form of organization control; and voice was given to this conviction by President Joplin in 1915 at the annual convention in Seattle. Thence evolved, in 1916, our present organization under a new name: The American Institute of Accountants.

It is not my purpose to recite the history of the past; to others, so much better qualified, I leave that privilege. It is pride in our Institute and its expanding influence which prompts this brief reference; and in this pride I know you fully share.

In the past year the Institute has continued to make quiet but encouraging progress in its own widening sphere. Its support and coöperation are being increasingly sought by governmental

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agencies, by public organizations having as their aim improvement in business procedure and in the avoidance of economic waste, by the banking fraternity both in its commercial and investment branches. This increased recognition comes naturally, I am sure, as a result of the growing participation of our members in the public life of their communities, and also, as a matter of course, from improvement in professional service and accomplishment.

Encouraging also is the increased interest our members have shown in the work of our committees and bureaus. I refer to the many helpful replies which have been received to the questionnaires sent out during the year. There were three of these. One related to the report of the committee on education, presented at the last annual meeting; another, to information sought by the committee on federal legislation, and a third, to the request of the bureau of information for greater enlistment of members in its service. The several committees to which these replies were referred will reflect their use in the reports which will be presented later. In all, upwards of 700 replies were received. This is indicative of the fine spirit of coöperation inherent in our membership. And this being so, may I not take this opportunity of repeating the suggestion heretofore advanced by the committee on publication, that you engage more actively in the support of our official organ by contributing to its columns. *The Journal of Accountancy* is your magazine; it ranks high in the field of technical literature; admission to its pages is a credit to the contributor.

The report of the council, which will be offered later, will present in extended form the history of the year's activities; and the reports of the respective standing and special committees will furnish much that is interesting and instructive. Again I would urge your close study of these reports.

As in the preceding year, so in this I have had the pleasure of attending the regional meetings of the Institute. It has also been my privilege to represent the Institute at various special meetings throughout the country: in October, the annual meeting, at Montreal, of the Dominion Association of Chartered Accountants; in November, a special meeting, in Toronto, of the Institute of Chartered Accountants of Ontario, and this spring, the 30th anniversary of the New York State Society of Certified Public Accountants, the 30th anniversary of the Pennsylvania

## *Report of President*

Institute of Certified Public Accountants, and the spring meeting of the Virginia Society of Public Accountants, at Virginia Beach.

The regional meetings attended were that of the Ohio region held in Pittsburgh in November, and the meeting of the mid-west region held at Kansas City in June. Fewer regional meetings were held this year, due apparently to the difficulty of selecting in the several regions places of meeting other than those which had recently taken their turn at entertaining. Possibly, also, attendance upon two such meetings in each year, as has been the custom in some regions, and, in addition, attendance at the annual meeting of the Institute, demand more time and effort than it is practicable for many to spare. It is my conviction, strengthened in these two years, that regional meetings are of great value in stimulating and holding the interest of members in our organization. They also add to the prestige of the Institute where held. Particularly are they valuable in the personal friendships they create and foster. For all these reasons their continuance and development are much to be desired.

At the Montreal meeting of the Dominion Association of Chartered Accountants, to which I have already referred, consideration was given to the subject of reciprocal relationships with American professional bodies. More recently in a letter received by me from one of their prominent members, the thought was advanced that, if we deemed it practicable, the appointment of an Institute committee to confer with a like committee of the Association upon this matter would be appreciated. It would be a courteous step for us to take, and would result, I believe, in further enhancing the goodwill now so strong between the two nations.

The Institute has suffered a severe loss this year in the death of its librarian, Miss Louise S. Miltimore. Since the inception of the endowment fund, under which the library functions, Miss Miltimore had had immediate charge of its operations. Its growth in scope and size had been greatly furthered by her devoted interest. That important adjunct of the library, the bureau of information, had reached its present stage of usefulness largely through her efforts. We shall greatly miss her efficient aid.

And now, at the close of my term of office, let me say to you and to the many members of our Institute, who, for business and

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other reasons, have not been able to avail themselves of the privilege of meeting with us here on this occasion:

From my close association with the Institute's affairs in the past two years; from my knowledge of the work undertaken and carried through by your boards and committees; from my many conversations with our members in all parts of the country, I am more than ever impressed with the depth of interest shown, with the willingness to serve, with the loyalty to our standards so resolutely maintained. I know of no other organization in which so great a proportion of the membership contributes in service to the common cause.

My warmest thanks I extend to the members of the executive committee for their valued counsel and support throughout the year. May I record also my sincere appreciation of the loyal and efficient services of our secretary and his staff.

I am deeply grateful to you men of the Institute for the honor of serving as your president in the two years now at an end. I can wish for my successor no greater boon than that he may experience such sympathetic coöperation as I have received at your hands.

WILLIAM H. WEST, *President*.

### **Report of Secretary**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: I have the honor to submit the following report for the fiscal year ended August 31, 1927:

A little more than forty years ago the American Association of Public Accountants was founded for the purpose of building a profession. On September 22, 1887, the organization obtained a charter from the state of New York. Radical changes in structure were made in 1905 and in 1916, and today at the end of its fourth decade of corporate existence the association under a new name and with substantial accretions of power, financial strength and influence continues to carry on its original purpose with an unbroken record of progress and achievement. From a small group of men not widely known to a national and even international membership of more than 2100; from resources of insignificant proportions to total net assets of \$313,232.68; from activities in a narrow field to a rank in the van of the great national societies of professional men—these are developments which are not astonishing in days of tremendous progress, but it is a remarkable and inspiring fact that concurrent with advances of material prosperity and good repute the organization has adhered steadfastly to the faith of its fathers—and it has built a profession.

But the labor is not yet ended. The foundations are secure, course upon course has been laid, the plans for higher building are drawn, but, fortunately the superstructure is still to be finished. There is work for the architect and artisan for many years to come.

Nevertheless at the end of forty years it is a splendid accomplishment which stands in view and there is in it and through it all a consistency of design of which all who have wrought upon it may be justly proud.

The profession has its place in the world, and, although it is proper to remember the growth of the association which

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has done most of the construction, it is even more important to keep in mind the extraordinary changes which have taken place in the profession—in its scope, its strength, its effect upon the world of business and the security of the people.

The older men in the profession today can remember the time forty years ago when there was no history and they had only a faint hope, not quite an expectation, that great things were ahead. Now there is a history and the future looms very bright.

The American Association of Public Accountants is now the American Institute of Accountants and its name is known wherever there is accountancy. The Institute continues to build. It is not concerned so much with the builders as with the building. While that distinction remains its future is safe.

The international friendships and influence of the Institute are increasing year by year. Accountancy can not be confined by political boundaries. Whenever an attempt is made to set up barriers the profession is in danger of becoming a pale prisoner without prospect or perspective.

The accountants of Canada are ready to work with those of the United States. This year, for example, the Dominion Association of Chartered Accountants arranged the dates of its annual meeting to make it possible for many of the Institute members to attend the convention in Winnipeg on the way to their meeting at Del Monte. The British societies are in constant and cordial communication with the Institute. Australian societies coöperate fully and frequently.

While the secretary of the Institute was in the Orient on leave of absence from office he found an unexpected interest in the work which the Institute is doing for the profession here. As an illustration, it may be mentioned that he was invited by a minister of the Indian government to make suggestions based upon American experience for changes in the bill then before the parliament at Delhi to regulate the practice of accountancy in the Indian empire.

National friendships are not the first consideration of the Institute, but their maintenance is well worth while and it may be

### *Report of Secretary*

salutary to remember that accountants of other countries are looking this way.

The Institute has stood firmly for high ideals, consequently there have been differences of opinion among the members. Ideals are largely individual and what is right in one man's eyes may be wrong in another's. Consequently there has been and probably always will be accountants who disagree with the will of the majority. An organization which can not arouse a vigorous spirit of opposition is dead. But the steady growth in membership in spite of increased severity of rules of conduct indicates a lasting vitality. There is always in every group of people a small number who will do the work while the rest contemplate, with interest and approval or without, the labors of the few. This is true, of course, of the Institute and it is much regretted that there is not a larger active membership. There is always opportunity for every member to work for and with the Institute. The difficulty is to find the willing members.

During the year which ended August 31st there were several noteworthy events in the development of accountancy with which the Institute was intimately concerned.

In the early summer representatives of the Investment Bankers Association approached a member of the Institute and suggested that a committee of each society should be appointed to confer on questions of common interest to the two bodies. An informal meeting was arranged and as a result of the discussions at that meeting and of communications between the president of the Investment Bankers Association and the president of the Institute the investment bankers at their meeting on September 28, 1927, will be asked to authorize the appointment of a special committee to coöperate with a similar committee of the Institute. This follows precedent set in the relationships between the Robert Morris Associates and the Institute which have done more than anything else has ever done to bring about a true understanding between bankers and accountants. The cordial coöperation between the Institute's committee on coöperation with bankers and the Robert Morris Associates committee on coöperation with public accountants has continued throughout the year with increasing satisfaction to both parties. In addition to the interchange of questions and answers which has

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marked the relations of these committees in past years there is a probability that in the near future the Institute committee and the Robert Morris committee will make a united effort to encourage corporations and other business concerns to adopt the natural business year. This is a movement which has great possibilities and the joint efforts of bankers and accountants should be productive of greater results than could be expected from the endeavors of one group only.

At the beginning of the year an effort was made to enter into closer relations with the New York stock exchange for the purpose of assisting to bring about requirements for more comprehensive financial reports from companies whose securities are listed on the exchange. Following the publication of several articles in magazines condemning the lack of explicit detail in financial statements of certain companies there was a general demand by stockholders and other investors for better financial statements. The demand continues and the effort, which has not yet borne fruit, to assist the stock exchanges of the country is not abandoned, and it is hoped confidently that in the near future there will be a greater inclination on the part of exchange authorities to assist accountants in their attempts to insist upon an opportunity for full and frank exposition of financial facts.

A decision rendered by the supreme judicial court of Massachusetts in the case *Ipswich Mills vs. William Dillon, et al.* is the most important contribution to legal precedent governing the practice of the profession that has ever been rendered in this country. All members are familiar with the substance of the decision, which definitely accords to the accountant the right of possession to his working papers and incidentally recognizes without equivocation the professional status of accountancy. The appeal to the supreme court was made in the name of William Dillon, a member of the Institute, and prosecuted by the Hon. J. Harry Covington, counsel for the American Institute of Accountants, assisted by Robert G. Dodge of Massachusetts. The executive committee of the Institute recognized the importance of the case and assumed on behalf of the Institute the expenses of appeal. The contentions of Judge Covington on behalf of the accounting profession were unanimously upheld.

### *Report of Secretary*

The board of examiners during the year conducted examinations in coöperation with a majority of the states. The list of states employing the Institute's questions has been increased by the addition of one.

The bureau for placements which was established a little more than a year ago has become an important factor of the Institute's usefulness. Most of the colleges and universities of the country have expressed interest in the work of the bureau and applications for positions with accounting firms have been received from 116 colleges and universities.

The bureau for public affairs has been inactive during the year largely because of a serious accident which befell the chairman in November, 1926.

The committee on federal legislation requested that a questionnaire be sent to all members and associates asking for suggestions relative to amendments of the tax laws. The large number of replies received indicated a general interest in this important question. The replies are now in the hands of the committee and the substance of the recommendations which are approved will be presented to the joint committee of the senate and house of representatives.

Louise S. Miltimore, librarian of the Institute, died April 22, 1927. The loss which the Institute suffers in her death is almost irreparable. She had been librarian from the creation of the library in 1917, and it is largely to her efforts that the success of the library is due. The secretary has received a great number of letters from members of the Institute and other persons expressing their keen sorrow at Miss Miltimore's death.

As a successor Miss Helen M. Johnstone has been engaged as librarian. She comes to the library with a record of experience in the library of one of the large accounting firms and in the library of a university.

The operations of the library and bureau of information continue to increase in importance and scope. It is gratifying to record that the income from the investments of the endowment and the Foundation are more than sufficient to pay the running expenses of the library and bureau of information and to leave a margin for investment in books and greater facilities for the use of members.

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The codification of the by-laws, approved by the Institute at its annual meeting in 1926, was ratified by mail ballot in accordance with the requirements of the former by-laws and was declared by the president effective December 4, 1926.

Many state legislatures have been in session during the year and as usual a great many attempts have been made to alter or to abolish the C. P. A. laws. In some cases these efforts were defeated by the closest margin and it is evident that it is always necessary to maintain careful watch lest adverse legislation be enacted. This year there has been no serious damage done, but a law enacted in Illinois creating a new class of public accountants, without interfering with the existing law for the certification of certified public accountants, is not unanimously approved by the profession. The law has not yet been in operation long enough to know whether it will be desirable or undesirable. The legislature of Florida enacted a law with rather severe restrictive clauses but not weakening the position of the profession in that state. Following the passage of the new law in Florida the state society there was reorganized under the name of the Florida Institute of Accountants.

The circulation of *The Journal of Accountancy* at August 31st, was 11,113 and of the *Bulletin* on the same date 3,629. These figures compare with 11,274 and 3,471 at August 31, 1926, showing little change in the total circulation of the two publications but some decline in the circulation of the *Journal*.

There has been remarkable increase in the number of subscriptions to *The Journal of Accountancy* from students. The subscription rate for students is somewhat less than the ordinary rate and therefore from a financial point of view the results are not altogether satisfactory. On broader grounds, however, it is desirable that there should be a constantly increasing number of students reading the mouthpiece of the Institute.

Total sales of other publications of the Institute and its subsidiary organizations since 1916 have been as follows:

<i>Sales</i>	<i>Cost</i>	<i>Revenue</i>
\$84,887.95	\$62,982.97	\$21,904.98

At September 1, 1926, the American Institute of Accountants consisted of 1664 members and 400 associates. During the fiscal

### *Report of Secretary*

year ended August 31, 1927, 57 members and 33 associates have been admitted and 13 associates have been advanced to membership.

Deaths of the following members and associates of the Institute have been reported during the year:

ARTHUR T. BYRNES	W. E. MONTELIUS
WILLIAM CLABAUGH	M. MORRIS
J. THOMPSON COOK	W. FOSTER OAKES
FRANK G. DuBOIS	JOHN W. PEISEN
CLARENCE R. EVANS	LEROY L. PERRINE
GEORGE M. HOFFORD	L. S. PICKETT
THOMAS G. HUTCHINSON	CLINTON H. SCOVELL
HENRY C. MAGEE	J. P. SMITH
EDMUND M. MEYER	SIDNEY J. SYER

THEO. WALGREN

Twenty-two resignations have been accepted.

Thirteen members and 2 associates were dropped for non-payment of dues at the end of January, 1927.

At the close of business August 31, 1927, the Institute consisted of 1685 members and 413 associates.

Respectfully submitted,

A. P. RICHARDSON, *Secretary*.

September 6, 1927.

## Report of Auditors

TO THE MEMBERS OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: We have examined the accounts and records of the American Institute of Accountants, The Journal of Accountancy, Incorporated, 135 Cedar Street Corporation, and various special fund accounts for the fiscal year ended August 31, 1927, and submit herewith the following statements and comments:

Consolidated balance-sheet as at August 31, 1927.  
 Consolidated statement of income and expenses for the year ended August 31, 1927.  
 Schedule of investments as at August 31, 1927.  
 Balance-sheets as at August 31, 1927, and statements of income and expenses for the year ended August 31, 1927:  
     General fund  
     Endowment fund  
     American Institute of Accountants Foundation  
     Board of examiners  
     Bureau for placements  
     The Journal of Accountancy, Incorporated  
     135 Cedar Street Corporation

The cash on hand at August 31, 1927, was verified by count and that on deposit was verified by obtaining confirmations from the depositories.

Although the slow and doubtful accounts have been reduced somewhat during the year there still remains a substantial amount as the following summary shows:

	August 31, 1926		August 31, 1927	
	<i>Total</i>		<i>Due from various</i>	<i>Miscel-</i>
		<i>Total</i>	<i>state boards of</i>	<i>laneous</i>
			<i>accountancy</i>	
Doubtful .....	\$ 116.15			
Slow .....	148.65			
1922 .....	380.00	\$ 330.00	\$ 330.00	
1923 .....	63.00	22.00		\$ 22.00
1924 .....	244.00	46.00		46.00
1925 .....	688.62	446.40	345.00	101.40
1926 .....	2,382.80	367.55	75.00	292.55
1927 .....		4,326.60	1,932.50	2,394.10
Total .....	<u>\$4,023.22</u>	<u>\$5,538.55</u>	<u>\$2,682.50</u>	<u>\$2,856.05</u>

### *Annual Accounts*

The investments as shown by exhibit "A," schedule No. 1, were inspected by us on August 31, 1927. We also inspected on that date the following:

1000 shares, The Journal of Accountancy, Incorporated, no-par-value capital stock.

100 shares, 135 Cedar Street Corporation, no-par-value capital stock. Deed, dated September 23, 1920, of 135 Cedar Street property.

We certify that, in our opinion, the accompanying statements correctly reflect the financial position of the Institute and its affiliated activities as at August 31, 1927, and the income and expenses for the year ended that date.

Respectfully submitted,

LENA E. MENDELSON } *Auditors.*  
MAURICE E. PELOUBET }

New York, September 7, 1927.

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## AMERICAN INSTITUTE OF ACCOUNTANTS AND AFFILIATED ACTIVITIES

CONSOLIDATED BALANCE-SHEET AS AT AUGUST 31, 1927

### Assets

Cash in bank and on hand.....		\$ 12,642.98
Accounts receivable .....		5,538.55
Inventories:		
Paper, bound volumes and indexes.....	\$ 3,225.21	
Wrappers .....	206.00	
Coal .....	283.75	3,714.96
Unsold books— <i>Accountants' Index and Supplement</i> (valuation written down to 10 cents each).....		503.00
Unexpired insurance premiums.....		814.03
Investment securities (exhibit "A," schedule 1).....		255,016.50
Elijah W. Sells scholarship investment (exhibit "A," schedule 1)		1,000.00
Furniture, fixtures, library, etc.....	\$ 31,011.46	
<i>Less:</i> Reserve for depreciation.....	25,754.37	5,257.09
Real estate and improvements (at cost).....	\$125,660.44	
<i>Less:</i> Reserve for depreciation.....	13,627.90	112,032.54
Goodwill .....		14,699.08
Total .....		<u>\$411,218.73</u>

### Liabilities

Accounts payable .....		\$ 4,000.00
Accrued interest and taxes.....		2,637.93
Initiation fees, subject to election.....		2,875.00
Examination fees prepaid.....		1,515.00
Subscriptions unearned .....		14,283.12
Dues of members prepaid.....		2,675.00
135 Cedar Street Corporation, refunding mortgage bonds, 7% due 1940:		
Issued .....	\$ 90,000.00	
<i>Less:</i> Redeemed .....	20,000.00	70,000.00
Funds:		
Endowment—exhibit "E" .....	205,565.54	
Foundation—exhibit "G" .....	50,978.64	
Elijah W. Sells scholarship—exhibit "C".....	1,106.66	257,650.84
Surplus:		
Appropriated for real-estate improvements.....	31,528.14	
Appropriated for redemption of bonds.....	5,000.00	
General funds:		
Balance of unappropriated surplus, August 31, 1926 .....	\$17,159.60	
Net income for the year (exhibit "B")..	3,942.66	
	\$21,102.26	
<i>Less:</i>		
Foundation income .....	\$1,794.24	
Endowment income .....	254.32	2,048.56
		19,053.70
Total surplus .....		55,581.84
Total .....		<u>\$411,218.73</u>

NOTE: No provision has been made in this balance-sheet for federal income taxes for the calendar years 1921, 1922 and 1923, amounting to \$2,889.34. Claims for abatement have been disallowed by ruling of the treasury department dated March 24, 1926. The assessment is being contested.

### Exhibit "A"

## Annual Accounts

### AMERICAN INSTITUTE OF ACCOUNTANTS AND AFFILIATED ACTIVITIES

#### CONSOLIDATED STATEMENT OF INCOME AND EXPENSES FOR THE YEAR ENDED AUGUST 31, 1927

<b>INCOME:</b>		
Dues .....		\$ 45,702.74
Subscriptions, <i>The Journal of Accountancy</i> ....		34,017.35
Sales:		
<i>The Journal of Accountancy and Bulletin</i> ..	\$ 3,567.46	
Year-books, examination questions, etc. (net) .....	1,779.96	
Bound volumes, indexes and <i>The Balance-Sheet</i> .....	2,781.61	8,129.03
Advertising .....		10,766.00
Contributions received for bureau for place- ments .....	3,155.00	
Contributions received from state boards for examination of candidates.....	7,335.00	10,490.00
Examination fees .....		2,675.00
Income from investments.....		15,074.52
Profit on sale of investments.....		315.00
Interest on bank balances.....		365.00
Circulating library fees.....		256.03
Miscellaneous .....		326.09
Total income .....		<u>\$128,116.76</u>
<b>EXPENSES:</b>		
Salary of secretary and editor.....	\$12,000.00	
Other salaries .....	40,859.78	
Insurance and taxes.....	2,673.48	
Heat, light and elevator service.....	1,179.83	
Stationery and printing.....	6,031.40	
Postage, express, telegrams and telephone.....	6,527.05	
Legal fees .....	4,504.20	
Traveling expenses .....	984.47	
Examination expenses .....	7,709.10	
Printing, binding, paper, etc., <i>The Journal of</i> <i>Accountancy and Bulletin</i> .....	19,855.80	
Binding—cost of sales.....	894.15	
Discounts allowed .....	623.77	
Securing subscriptions .....	3,036.28	
Students' department .....	660.00	
Chamber of Commerce, United States of America .....	250.00	
Committee on federal legislation.....	51.00	
Executive committee .....	500.00	
Year-books .....	2,149.87	
Magazines .....	282.32	
Depreciation of furniture and fixtures.....	2,352.23	
Depreciation of building.....	2,269.81	
Interest on bonds.....	4,929.17	
Annual meeting .....	314.21	
Bureau of public affairs.....	295.31	
Miscellaneous expenses .....	3,240.87	
Total expenses .....		<u>124,174.10</u>
Net income for the year .....		<u>\$ 3,942.66</u>

Exhibit "B"

AMERICAN INSTITUTE OF ACCOUNTANTS AND AFFILIATED ACTIVITIES  
INVESTMENTS AS OF AUGUST 31, 1927

Description	Rate	Ma- turity	Par value		Cost	Market value	
			1947	\$ 10,000.00		Price	Amount
GENERAL FUND							
Shell Union Oil Corporation, 20-year sinking fund debenture..	5%	1947	\$	10,000.00	\$ 9,750.00	98.00	\$ 9,800.00
ENDOWMENT FUND							
Argentine Nation, Government of the, sinking fund external loan .....	6%	1961	\$	10,000.00	\$ 9,900.00	99.75	\$ 9,975.00
Australia, Commonwealth of, 30-year external loan .....	5%	1955		10,000.00	9,950.00	98.00	9,800.00
Canadian Northern Railway Company, 25-year sinking fund debenture .....	6½%	1946		10,000.00	9,650.00	118.625	11,862.50
Chicago Union Station Company, first mortgage, series "C" .....	6½%	1963		10,000.00	9,850.00	117.00	11,700.00
City of Toronto, Canada, general consolidated loan debenture..	5½%	1934		10,000.00	9,284.00	102.00	10,200.00
Consolidated Gas Company of New York, 250 shares preferred stock .....	5%	....		25,000.00	23,625.00	99.875	24,968.75
W. F. Hall Printing Company, first mortgage .....	6½%	1939		10,000.00	10,350.00	105.00	10,500.00
135 Cedar Street Corporation, refunding mortgage .....	7%	1940		9,000.00	9,000.00	100.00	9,000.00
Montana Power Company, debenture, series "A" .....	5%	1962		10,000.00	9,725.00	98.00	9,800.00
Pacific Fruit Express Company, equipment trust, series "A" ..	7%	1935		10,000.00	10,088.75	114.75	11,475.00
Province of Ontario, Canada, debenture .....	6%	1943		10,000.00	9,900.00	112.25	11,225.00
Puget Sound Power and Light Company, first and refunding, series "A" .....	5½%	1949		10,000.00	9,675.00	101.00	10,100.00
Southern California Edison Company, refunding .....	5%	1951		10,000.00	9,850.00	100.375	10,037.50
Southern Pacific Railway Company, equipment trust, series "E" ..	7%	1935		7,000.00	7,068.75	115.375	8,076.25
St. Louis, San Francisco Railway Company, prior lien, series "B" ..	5%	1950		10,000.00	8,755.00	101.125	10,112.50
St. Louis, San Francisco Railway Company, prior lien, series "D" ..	5½%	1942		5,000.00	4,450.00	102.50	5,125.00
Terminal Railroad Association of St. Louis, first consolidated convertible mortgage of 1894 .....	5%	1944		10,000.00	7,800.00	104.00	10,400.00
United Kingdom of Great Britain and Ireland, 20-year, convertible .....	5½%	1937	\$	10,000.00	\$ 9,537.50	105.375	\$ 10,537.50

# Annual Accounts

Virginian Railway Company, first mortgage, 50-year, series "A"	5%	1962	\$ 10,000.00	\$ 9,600.00	\$107.00	\$ 10,700.00
Wheeling Steel Corporation, first and refunding mortgage sinking fund, series "A"	5½%	1948	10,000.00	9,650.00	100.50	10,050.00
Total			<u>\$206,000.00</u>	<u>\$197,709.00</u>		<u>\$215,645.00</u>
FOUNDATION						
American Water Works and Electric Company, collateral trust, 20-year	5%	1934	\$ 10,000.00	\$ 9,630.00	99.675	\$ 9,967.50
Chile Copper Company, 20-year debenture	5%	....	3,000.00	2,902.50	94.675	2,840.25
Consolidated Gas Company of New York, 100 shares preferred stock	5%	....	10,000.00	9,450.00	99.875	9,987.50
135 Cedar Street Corporation, refunding mortgage	7%	1940	11,000.00	11,000.00	100.00	11,000.00
Swedish Government, 30-year external	5½%	1954	5,000.00	4,975.00	104.25	5,212.50
West Virginia Coal and Coke Company, first mortgage, 25-year sinking fund	6%	1950	10,000.00	9,600.00	65.25	6,525.00
Total			<u>\$ 49,000.00</u>	<u>\$ 47,557.50</u>		<u>\$ 45,532.75</u>
Total—General, Endowment and Foundation			<u>\$265,000.00</u>	<u>\$255,016.50</u>		<u>\$270,977.75</u>
ELIJAH W. SELLS SCHOLARSHIP						
135 Cedar Street Corporation, refunding mortgage	7%	1940	\$ 1,000.00	\$ 1,000.00	100.00	\$ 1,000.00
Total investments			<u>\$266,000.00</u>	<u>\$256,016.50</u>		<u>\$271,977.75</u>

Exhibit "A"  
Schedule 1

*American Institute of Accountants Year-Book*

AMERICAN INSTITUTE OF ACCOUNTANTS GENERAL FUND  
BALANCE-SHEET AS AT AUGUST 31, 1927

<i>Assets</i>	
Cash in banks and on hand.....	\$ 5,457.13
Accounts receivable .....	1,147.79
The Journal of Accountancy, Incorporated, advances .....	1,840.77
Board of examiners advances.....	2,275.00
Unexpired insurance premiums.....	298.44
Investments (exhibit "A," schedule 1).....	9,750.00
The Journal of Accountancy, Incorporated, 1,000 shares capital stock, without par value.....	5,000.00
135 Cedar Street Corporation, 100 shares capital stock, without par value.....	1,000.00
Elijah W. Sells scholarship investment (exhibit "A," schedule 1).....	1,000.00
Furniture and fixtures.....	\$ 7,070.40
<i>Less:</i> Reserve for depreciation.....	6,302.54
Advances to 135 Cedar Street Corporation for improvements .....	31,528.14
Total .....	<u>\$ 60,065.13</u>

<i>Liabilities</i>	
Accounts payable .....	\$ 4,000.00
Bureau for placements.....	1,484.93
135 Cedar Street Corporation.....	5,093.68
Initiation fees, subject to election.....	2,875.00
Examination fees, prepaid.....	1,515.00
Dues of members prepaid.....	2,675.00
Elijah W. Sells scholarship fund.....	1,106.66
Surplus:	
Appropriated for advances to 135 Cedar Street Corporation .....	\$ 31,528.14
General funds:	
Balance of unappropriated surplus	
August 31, 1926.....	\$ 9,436.51
Net income for the year (exhibit "D") .....	350.21
Total surplus .....	9,786.72
Total .....	41,314.86
Total .....	<u>\$ 60,065.13</u>

*Exhibit "C"*

## *Annual Accounts*

### AMERICAN INSTITUTE OF ACCOUNTANTS GENERAL FUND

#### STATEMENT OF INCOME AND EXPENSES FOR THE YEAR ENDED

AUGUST 31, 1927

#### INCOME:

##### Dues:

Members .....	\$41,595.33	
Associates .....	<u>4,107.41</u>	\$ 45,702.74
Income from investments.....		732.19
Interest on bank balances.....		257.52
Sales of year-books.....		163.15
Profit on sales of investments.....		315.00
Miscellaneous .....		<u>244.31</u>
Total income .....		\$ 47,414.91

#### EXPENSES:

##### Salaries:

Secretary .....	\$ 6,000.00	
Other salaries .....	13,715.28	\$ 19,715.28
Stationery and printing.....		2,461.67
Postage, express and telegrams.....		1,754.00
Traveling expenses .....		984.47
Year-books .....		2,149.87
The Journal of Accountancy, Incorporated....		6,216.68
Rent .....		6,000.00
Executive committee .....		500.00
Legal fees .....		4,504.20
Committee on federal legislation.....		51.00
Chamber of Commerce of the United States...		250.00
Annual meeting .....		314.21
Bureau of public affairs.....		295.31
General expenses .....		1,283.63
Depreciation of furniture and fixtures.....		<u>584.38</u>
Total expenses .....		47,064.70
Net income for the year.....		<u>\$ 350.21</u>

*Exhibit "D"*

*American Institute of Accountants Year-Book*

AMERICAN INSTITUTE OF ACCOUNTANTS  
ENDOWMENT FUND

BALANCE-SHEET AS AT AUGUST 31, 1927

*Assets*

Cash in bank.....	\$	3,470.35	
Accounts receivable .....		112.00	
Unsold books— <i>Accountants' Index</i> and <i>Supplement</i> (valuation written down to 10 cents each)		503.00	
Investments (exhibit "A," schedule 1).....		197,709.00	
Furniture, fixtures and library.....	\$	18,144.69	
Less: Reserve for depreciation.....		14,373.50	3,771.19
Total .....			<u>\$205,565.54</u>

*Analysis of principal fund*

Balance, August 31, 1926.....	\$197,815.21		
Additions during the year:			
Sales of <i>Audit Working Papers</i> , less cost of binding, etc. ....	1,039.62		
Sales of <i>Duties of the Junior Accountant</i> , less cost of binding.....	751.78		
Sales of <i>Introduction to Actuarial Science</i> , less cost of binding.....	380.10		
Sales of <i>Accountants' Index</i> and <i>Supplement</i> , less expenses .....	534.51		
Profit on sales of securities.....	4,790.00		
Net income for the year (exhibit "F").....	254.32	205,565.54	
Total .....		<u>\$205,565.54</u>	

*Exhibit "E"*

*Annual Accounts*

AMERICAN INSTITUTE OF ACCOUNTANTS  
ENDOWMENT FUND

STATEMENT OF INCOME AND EXPENSES FOR THE YEAR ENDED  
AUGUST 31, 1927

INCOME:

Income from investments.....	\$ 11,549.75
Contribution—American Institute of Accountants Foundation .....	1,000.00
Interest on bank balances.....	59.06
Sale of library bulletins.....	2.58
Circulating library fees.....	256.03

Total income ..... \$ 12,867.42

EXPENSES:

Salaries .....	\$ 6,185.03
Stationery and printing.....	682.30
Postage, express and telegrams.....	492.62
Postage on books.....	282.84
Magazines .....	282.32
Rent .....	3,000.00
Depreciation of furniture and fixtures and library .....	1,439.81
Miscellaneous .....	248.18

Total expenses ..... 12,613.10

Net income for the year..... \$ 254.32

*Exhibit "F"*

*American Institute of Accountants Year-Book*

AMERICAN INSTITUTE OF ACCOUNTANTS FOUNDATION

BALANCE-SHEET AS AT AUGUST 31, 1927

<i>Assets</i>	
Cash in bank.....	\$ 3,421.14
Investments (exhibit "A," schedule 1).....	47,557.50
Total .....	<u>\$ 50,978.64</u>

*Analysis of Principal Fund*

Balance, August 31, 1926.....	\$ 44,675.65
Add:	
Initiation fees .....	4,025.00
Profit on sales of securities.....	483.75
Net income for the year (exhibit "H") .....	\$2,794.24
Less: Transfer of income to endowment fund .....	1,000.00
	<u>1,794.24</u>
Total .....	<u>\$ 50,978.64</u>

*Exhibit "G"*

AMERICAN INSTITUTE OF ACCOUNTANTS FOUNDATION

STATEMENT OF INCOME AND EXPENSES FOR THE YEAR ENDED  
AUGUST 31, 1927

INCOME:	
Income from investments.....	\$ 2,792.58
Interest on bank balances.....	28.14
Total .....	<u>\$ 2,820.72</u>
EXPENSES:	
Miscellaneous .....	26.48
Net income for the year.....	<u>\$ 2,794.24</u>

*Exhibit "H"*

# *Annual Accounts*

## AMERICAN INSTITUTE OF ACCOUNTANTS BOARD OF EXAMINERS

BALANCE-SHEET AS AT AUGUST 31, 1927

<i>Assets</i>		
Cash in bank.....		\$ 294.36
Accounts receivable .....		2,797.60
Furniture and fixtures.....	\$ 241.20	
<i>Less:</i> Reserve for depreciation.....	194.48	46.72
<b>Total .....</b>		<b><u>\$ 3,138.68</u></b>
<i>Liabilities</i>		
American Institute of Accountants general fund..		\$ 2,275.00
Surplus:		
Balance, August 31, 1926.....	\$ 2,395.39	
<i>Less:</i> Deficit for the year (exhibit "J")..	1,531.71	863.68
<b>Total .....</b>		<b><u>\$ 3,138.68</u></b>

*Exhibit "I"*

## AMERICAN INSTITUTE OF ACCOUNTANTS BOARD OF EXAMINERS

STATEMENT OF INCOME AND EXPENSES FOR THE YEAR ENDED  
AUGUST 31, 1927

<b>INCOME:</b>		
Contributions from state boards.....	\$ 7,335.00	
Examination fees .....	2,675.00	
Sales of examination questions, less binding cost	1,614.23	
Interest on bank balances.....	20.28	
<b>Total income .....</b>		<b>\$ 11,644.51</b>
<b>EXPENSES:</b>		
Salaries .....	\$ 3,734.23	
Stationery and printing.....	879.25	
Postage, express, etc.....	705.08	
Expenses of examinations.....	7,709.10	
Depreciation of furniture and fixtures.....	48.24	
Miscellaneous expenses .....	100.32	
<b>Total expenses .....</b>		<b>13,176.22</b>
<b>Excess of expenses over income.....</b>		<b><u>\$ 1,531.71</u></b>

*Exhibit "J"*

*American Institute of Accountants Year-Book*

AMERICAN INSTITUTE OF ACCOUNTANTS  
BUREAU FOR PLACEMENTS

BALANCE-SHEET AS AT AUGUST 31, 1927

<i>Assets</i>			
American Institute of Accountants.....		\$	1,484.93
Furniture and fixtures.....	\$ 50.25		
Less: Reserve for depreciation.....	15.91		34.34
Total .....		\$	1,519.27
<i>Liabilities</i>			
Surplus:			
Balance, August 31, 1926.....	\$ 833.60		
Net income for the year (exhibit "L").....	685.67	\$	1,519.27
Total .....		\$	1,519.27
<i>Exhibit "K"</i>			

AMERICAN INSTITUTE OF ACCOUNTANTS  
BUREAU FOR PLACEMENTS

STATEMENT OF INCOME AND EXPENSES FOR THE YEAR ENDED  
AUGUST 31, 1927

INCOME:			
Contributions .....		\$	3,155.00
EXPENSES:			
Salaries .....	\$ 1,398.82		
Stationery and printing.....	728.46		
Postage, express and telegrams.....	222.08		
Supplies .....	79.92		
Licence bond .....	30.00		
Depreciation of furniture and fixtures.....	10.05		
Total expenses .....			2,469.33
Net income for the year.....		\$	685.67

*Exhibit "L"*

## *Annual Accounts*

### THE JOURNAL OF ACCOUNTANCY, INCORPORATED

BALANCE-SHEET AS AT AUGUST 31, 1927

<i>Assets</i>		
Accounts receivable .....		\$ 1,481.16
Inventories:		
Paper .....	\$ 2,449.76	
Bound volumes and indexes.....	775.45	
Wrappers .....	206.00	
		3,431.21
Furniture and fixtures.....	\$ 5,215.42	
Less: Reserve for depreciation.....	4,712.24	503.18
Goodwill .....		14,699.08
Deficit:		
Balance, August 31, 1926.....	\$ 740.50	
Excess of expenses over income for the year (exhibit "N") .....	268.76	1,009.26
Total .....		<u>\$ 21,123.89</u>
<i>Liabilities</i>		
American Institute of Accountants.....		\$ 1,840.77
Subscriptions unearned .....		14,283.12
Capital stock .....		5,000.00
Total .....		<u>\$ 21,123.89</u>

NOTE: No provision has been made in this balance-sheet for federal income taxes for the calendar years 1921, 1922 and 1923, amounting to \$2,889.34. Claims for abatement have been disallowed by ruling of the treasury department dated March 24, 1926. The assessment is being contested.

*Exhibit "M"*

*American Institute of Accountants Year-Book*

THE JOURNAL OF ACCOUNTANCY, INCORPORATED

STATEMENT OF INCOME AND EXPENSES FOR THE YEAR ENDED  
AUGUST 31, 1927

INCOME:

Subscriptions earned .....	\$ 40,234.03
Advertising .....	10,766.00
Sales of <i>The Journal of Accountancy</i> and <i>Bulletin</i> .....	3,567.46
Sales of bound volumes, binding and indexes..	2,253.01
Sales of <i>The Balance-Sheet</i> .....	528.60
Miscellaneous .....	81.78

Total income ..... \$ 57,430.88

EXPENSES:

Salaries:	
Editor .....	\$ 6,000.00
Other .....	13,874.52

\$ 19,874.52

Printing and paper .....	19,580.40
Rent .....	7,400.00
Securing subscriptions .....	3,036.28
Postage, express, telegrams and telephone....	3,070.43
Stationery and printing.....	1,279.72
Depreciation of furniture and fixtures.....	211.85
Addressograph supplies .....	179.39
Students' department .....	660.00
Supplies .....	218.34
Bound volumes and bindings.....	805.55
Wrappers .....	275.40
Discounts allowed .....	623.77
Back copies .....	88.60
Insurance .....	122.78
Taxes .....	59.63
Bad debts .....	45.00
Miscellaneous .....	167.98

Total expenses ..... 57,699.64

Excess of expenses over income..... \$ 268.76

*Exhibit "N"*

*Annual Accounts*

135 CEDAR STREET CORPORATION

BALANCE-SHEET AS AT AUGUST 31, 1927

*Assets*

American Institute of Accountants.....	\$	5,093.68	
Coal inventory .....		283.75	
Unexpired insurance .....		515.59	
Building equipment .....	\$	289.50	
<i>Less:</i> Reserve for depreciation.....		155.70	133.80
Real estate and improvements (at cost).....	\$125,660.44		
<i>Less:</i> Reserve for depreciation.....	13,627.90		112,032.54
Total .....			<u>\$118,059.36</u>

*Liabilities*

Accrued taxes .....	\$	596.25	
Accrued interest on refunding mortgage bonds....		2,041.68	
Refunding mortgage bonds, 7%, due 1940:			
Issued .....	\$	90,000.00	
<i>Less:</i> Redeemed .....		20,000.00	70,000.00
Advances by American Institute of Accountants for improvements to property.....		31,528.14	
Capital stock .....		1,000.00	
Surplus:			
Appropriated for redemption of bonds.....	5,000.00		
Balance, August 31, 1926.....	\$	5,234.60	
Net income for the year (exhibit "P") .....	2,658.69	7,893.29	12,893.29
Total .....			<u>\$118,059.36</u>

*Exhibit "O"*

*American Institute of Accountants Year-Book*

135 CEDAR STREET CORPORATION

STATEMENT OF INCOME AND EXPENSES FOR THE YEAR ENDED  
AUGUST 31, 1927

INCOME:		
Rent .....		\$ 16,400.00
EXPENSES:		
Taxes .....	\$ 2,239.03	
Interest on refunding mortgage bonds.....	4,929.17	
Salaries and wages.....	1,951.90	
Depreciation .....	2,327.71	
Heat .....	427.75	
Elevator service .....	150.00	
Insurance .....	252.04	
Light and power.....	602.08	
General expenses and supplies.....	835.03	
Water .....	26.60	
Total expenses .....		<u>13,741.31</u>
Net income for the year.....		<u><u>\$ 2,658.69</u></u>

*Exhibit "P"*

## **Report of Council**

TO THE AMERICAN INSTITUTE OF ACCOUNTANTS :

GENTLEMEN: Your council reports that the Institute's year ended August 31, 1927, was in general a period of steady and important progress. The growth in membership has been of about the same percentage that has prevailed for many years past. No great increase in membership is expected or perhaps desired in any year, for it is the policy of the Institute to attract members without making extraordinary efforts to compel people to come in. There has been a heavy death toll during the year, but the loss in membership by non-payment of dues and resignations has been comparatively small. At the close of the fiscal year the Institute consisted of 1685 members and 413 associates, an increase of 21 members and 13 associates as compared with the membership at August 31, 1926.

The meeting of the Institute to which this report will be rendered marks the fortieth anniversary of the formation of the American Association of Public Accountants, and it is the third occasion on which the American Association or its successor, the American Institute of Accountants, has met on the Pacific coast. The first far-western meeting was held at San Francisco in 1911, the second at Seattle in 1915, with a special supplementary session at San Francisco, and this, the third, meeting will be ever memorable not only for the fact that it is the fortieth anniversary, but also because it is held in one of the most beautiful parts of the United States.

One of the noteworthy features of the year past is the increasing evidence of public recognition that the Institute speaks for the entire accounting profession, both members and non-members. The reports which have been presented at the meeting of council held today are evidence of steady and substantial growth. These reports, of course, will be published in the year-book of the Institute, but the following extracts from some of the reports are presented here for the information of the members in meeting assembled.

The consolidated balance-sheet of the Institute and its affiliated organizations shows total assets of \$411,218.73. The actual liabilities amount to \$97,986.05, of which \$70,000 is the outstanding obligation on account of the bonds of the 135 Cedar Street Corporation. Income from all sources during the year amounted to \$128,116.76, and the expenses to \$124,174.10, which left an addition to surplus of \$3,942.66.

The relations between accountants and bankers are developing satisfactorily and a better feeling of understanding exists between these two classes of men than has ever existed in the past.

One of the most important events of the year was the success which attended the Institute's efforts to obtain an authoritative ruling from a court of competent jurisdiction upon the subject of ownership of the accountant's working papers. The decision in the Dillon case, with which

## *American Institute of Accountants Year-Book*

all members are familiar, is perhaps the most important pronouncement by an American court of last resort upon a subject primarily of accounting interest.

The board of examiners during the year examined 43 candidates for admission, of whom 21 passed, 2 were conditioned and 20 failed. Forty-eight other applicants who had passed the Institute's examinations in states cooperating with the Institute were recommended for admission, and in addition 29 applicants were recommended for election on the strength of other accounting examinations which the board of examiners considered adequate. Thirteen associates were recommended for advancement to membership. Under the plan of coöperation with state boards of accountancy the Institute's board supplied papers to practically all the coöperating states. The list of coöperating states and territories has been increased by one.

The board of examiners recommended that the Elijah Watt Sells scholarship, which is available for special awards to applicants receiving the highest grades in the May examinations of each year, be not granted during the last year. The board believes that this award should not be given unless some one candidate gives evidence of exceptional ability.

At the meeting of council held today a list of 17 applicants for admission as members, 16 for admission as associates and 4 for advancement to membership was approved, and if protest is not received these applicants will be declared elected.

The bureau for placements is performing a highly important function. Many applications have been considered and the best applicants have been recommended for positions. Evidence of interest in the work of the bureau has been expressed by 116 colleges and universities. The bureau has been financed by special contributions from a few firms and no charge for services has been made either to employer or employed. The question, however, will arise in the near future whether this activity is to become one of the Institute's budget responsibilities or not. The firms which have contributed have not indicated any unwillingness to continue, but there is a question of principle involved with which the council doubtless will be required to deal.

The bureau of public affairs has been inactive chiefly because of the serious accident which befell Carl H. Nau, its chairman. There has not been any evidence of great interest in the perpetuation of the activities of the bureau, but the council believes that a modified programme of activity might be inaugurated and carried forward at small expense and with considerable effect.

At the annual meeting of last year a report of the committee on education recommending a general classification of accounting services was referred to the executive committee with instructions to obtain expressions of opinion from the entire membership relative to the general desirability of such a proposal. The executive committee was empowered to take such action as might seem necessary after receipt of the opinions of the members. Three efforts to elicit such opinions produced replies from only approximately 10 per cent. of the membership. In view of the

## *Report of Council*

apparent lack of interest the executive committee authorized the appointment of a special committee to analyze the replies which had been received and to report to the executive committee. The special committee has not yet completed its labors.

A questionnaire was sent to the members asking for suggestions for amendments of the federal income-tax laws. The replies which were received have been considered by the committee on federal legislation which will now be in a position to present a number of constructive suggestions to the joint committee of the senate and house of representatives which is soon to meet.

Louise S. Miltimore, librarian of the Institute, died April 22, 1927. The loss to the Institute is great and the council desires to record its sense of appreciation of the splendid work which Miss Miltimore did and to express deep sorrow at her passing.

The library and bureau of information increase in importance year by year, and the financial support supplied by the endowment fund and the American Institute of Accountants Foundation will make it possible to serve the profession more and more.

The codification of the by-laws which was approved at the annual meeting in 1926 and subsequently ratified by mail ballot became effective December 4, 1926.

The committee on state legislation was called upon for an immense amount of labor during the year. Many efforts to amend existing laws or to abolish them altogether were made. Nearly all undesirable legislation was defeated. The most important new laws enacted were those of Florida and Porto Rico, providing for the certification of accountants. A new law in Illinois creates a class to be known as "public accountants" but does not interfere with the existing C. P. A. law of 1903. The model C. P. A. bill which was prepared by the committee on state legislation was approved by the executive committee and published in January, 1927.

The committee on publication reports that the circulation of *The Journal of Accountancy* was approximately the same at August 31, 1927, as on the corresponding date of the preceding year. The slight decline which the figures show is compensated by an increase in *Bulletin* circulation.

The report of the committee on nominations has been received and is referred for the consideration of the Institute.

The council reports with great regret that Ernest Reckitt, Illinois, has felt compelled to resign his membership on the council and consequently his chairmanship of the committee on professional ethics. This decision was made because Mr. Reckitt had undertaken work outside professional practice which occupied his time fully.

The resignation of Homer S. Pace, New York, from the council occurred during the year. Mr. Pace's resignation was based upon personal reasons.

Nominations to fill the vacancies caused by these resignations are included in the report of the committee on nominations.

## *American Institute of Accountants Year-Book*

The report of the committee on budget and finance estimates the revenue and expenses for the coming year as follows:

### *General Fund*

Revenue .....	\$48,050.00
Expenses .....	48,000.00

### *Endowment Fund and Foundation*

Revenue .....	\$15,015.00
Expenses .....	14,200.00

The same committee in preparation of a budget for The Journal of Accountancy, Incorporated, estimates the revenue at \$57,100 and the expenses at \$56,880; and for the 135 Cedar Street Corporation a revenue of \$16,400 and expenses of the same amount.

Two amendments to the by-laws proposed by the committee on by-laws will be presented for consideration of the Institute. These amendments do not involve any change in principle, but are simply intended to clarify the meaning of two sections.

The executive committee, in order to obtain a complete summary of information relative to members and associates, sent out questionnaires to the entire membership asking for details of partnerships, employment, etc. Replies have been received from about 87% of the members and associates. It had been suggested that this information might be published in the year-book, but the council at its meeting today resolved that this should not be done.

A suggestion has been received from E. van Dien of the International Accountants Congress suggesting that the next meeting of the congress be held in the United States in 1928 or 1929. The council considered this matter at its meeting today and resolved that the executive committee should be empowered to take steps to call an international meeting in 1929 and that state and other societies of accountants should be invited to assist the Institute in preparing for such a meeting.

The council records with profound sorrow the death of Henry C. Magee, Philadelphia. Mr. Magee had been a member of the council for two years and for many years prior to election to membership on the council had been an active and loyal member of the Institute.

Respectfully submitted for the council,

LEWIS G. FISHER  
F. H. HURDMAN  
ROBERT H. MONTGOMERY  
JOHN B. NIVEN

*Committee*

Del Monte, California, September 19, 1927.

## Report of Executive Committee

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The executive committee has held eleven meetings since its election by the council on September 23, 1926.

The Institute, at the 1926 annual meeting, referred to the executive committee the report of the committee on education containing a proposed classification of accountancy service. The committee was instructed to ascertain the opinions of the entire membership of the Institute as to the desirability of the proposed classification and the manner in which it might be used to the best advantage. Accordingly, the committee caused the report of the education committee and the classification to be printed and distributed to the membership with a request for opinions. A disappointing number of replies was received and a second circular letter was sent out making a similar request. The number of replies received was still too small, the executive committee felt, to warrant taking any definite action on the matter. A third appeal was made. The total responses to the three letters included slightly over 10 per cent. of the Institute membership, and the opinions expressed were so divergent as to make any definite action impossible without an exhaustive study of the replies. Accordingly, the executive committee empowered the president to appoint a special committee of men whose previous experience on Institute committees rendered them peculiarly well qualified to make a special study of the comments and to report their findings back to the executive committee. The special committee appointed consists of two members of the committee on education, two members of the special committee on coöperation with bankers, one member of the 1916-17 special committee on federal trade commission and one member at large. The matter is at present in the hands of this special committee.

The model C. P. A. bill which had been the objective of the efforts of the committee on state legislation for several years was presented to the executive committee without inclusion of a restrictive clause, in accordance with the vote of the council in September, 1926. The executive committee approved the bill and permitted it to be published for the information of those who might be interested in legislation for accountancy. The bill was published in the January, 1927, issue of the Institute *Bulletin* and subsequently was reprinted in pamphlet form.

A case in Massachusetts, *Ipswich Mills vs. William Dillon, et al*, involving the ownership of accountants' working papers was taken to the supreme judicial court on the report of the justice of the superior court who had originally tried the case. The matter was brought before the higher court at the instance of the Institute. Judgment was rendered July 5, 1927, and resulted in complete vindication of the Institute's claim that the working papers of an accountant are the property of the accountant. This case was of the utmost importance to the profession and a precedent has

## *American Institute of Accountants Year-Book*

now been established which should avoid all future question as to the ownership of working papers.

In the prosecution of the appeal in the Dillon case it was necessary to engage the assistance of Robert G. Dodge, Massachusetts attorney, and the committee authorized Judge Covington to make such arrangements as were required.

The committee undertook on behalf of the Institute to assume payment of the legal expenses involved. A bill amounting to \$1,107.58 from Storey, Thorndike, Palmer & Dodge has been paid and the committee requests the approval of council for this payment.

A communication from a member of the Institute with reference to the action of the department of internal revenue in disallowing credit for earned income of a partner of an accounting firm was referred to the counsel for the Institute and a reply has been received from Judge Covington asking for full information. It is hoped that the case can be presented before the board of tax appeals by Judge Covington so that it will establish the right of accountants to earned-income credit to which the law seems clearly to entitle them.

The committee received a letter from George O. May drawing attention to the opportunity which seemed to have arisen for the coöperation of the Institute with stock exchanges and similar bodies for the purpose of making adequate information as to the financial status of corporations available to shareholders and prospective investors.

The committee authorized the president to appoint a special committee which might confer with a committee of the stock exchange. Communications with the New York stock exchange ensued, but it was found that at the present time it seemed impracticable to make any definite progress.

The New York State Society of Certified Public Accountants informed the committee that the legislative committee of the society had resolved that it saw no necessity for revision of existing C. P. A. regulation in that state at the present time and further that the New York state society would not support any bills whose purpose was to alter the present accountancy law. The society requested the support of the Institute in this matter. The executive committee replied that the Institute was substantially in agreement with the views expressed by the society; that the Institute would not be in favor of any bill introduced in any state which would tend to lower existing professional standards, but that the Institute would reserve its opinion on any specific bill which might be introduced until the committee had had an opportunity to examine it.

The committee resolved that it would be well to have in the files of the Institute complete information relative to each member's partnership affiliation, employment or other status, and a questionnaire was sent to all the members asking for the information desired. A fair response was received to the first request and a second request was sent to those who had not replied. At the present time replies have been received from all but 274 members. The question as to whether or not this information should

## *Report of Executive Committee*

be published in the year-book is one that the committee refers to the council. One member has expressed strong disapproval of the publication of information of this kind. It may be difficult to obtain information from those who have failed to reply to the two requests.

Several complaints have been received by the committee with reference to alleged misrepresentations by agents of a correspondence school. These complaints were generally to the effect that agents of the school had announced to prospective students that the courses of the school were endorsed by the American Institute of Accountants. The president of the school in question is a member of the Institute and he has been advised that if further complaints are received the matter will be placed before the committee on professional ethics and such action as may be required will be taken.

A report from that committee with reference to charges against a member made it necessary for the executive committee to summon the member to appear in answer at a meeting of the trial board held in Washington, D. C., April 11, 1927.

Charges against another member were received from the committee on professional ethics, but before the case could be heard the accused was dropped for non-payment of dues and consequently no further action was required.

A simplified invoice form submitted by the National Association of Purchasing Agents was approved by the committee.

A letter from E. van Dien of the International Accountants Congress suggesting that the next international congress be held in the United States in 1928 or 1929 is referred to the council for consideration.

The national committee on management week invited the Institute again to act as one of the sponsor organizations of management week which is to be held this year in October. The invitation was accepted and the executive committee authorized the payment of the usual subscription. Cecil S. Ashdown, who represented the Institute on the 1926 committee, consented to act in the same capacity this year and subsequently was unanimously elected chairman of the 1927 national committee on management week.

The committee reports with profound regret that Henry C. Magee of Philadelphia, a member of the council, died August 23, 1927.

Ernest Reckitt, chairman of the committee on professional ethics, having expressed a wish to resign from membership of council because of leaving professional practice, the committee accepted the resignation to be effective at the end of the fiscal year. The executive committee accepted this resignation with great regret and feels that the labors which Mr. Reckitt has performed for the Institute and for the profession as a whole are worthy of highest praise.

On April 22nd Louise S. Miltimore, librarian of the Institute, died after an illness of several months' duration. The executive committee thereupon adopted the following resolution:

## *American Institute of Accountants Year-Book*

WHEREAS, the executive committee of the American Institute of Accountants has learned of the death of Louise Salisbury Miltimore, and,

WHEREAS, for 10 years past Miss Miltimore has been the librarian of the Institute, and,

WHEREAS, during the entire period of her relationship with this organization her faithful and brilliant work has contributed substantially to the progress of the accounting profession and of the Institute in particular, and,

WHEREAS, the executive committee is endowed with the powers of the council of the Institute between sessions of the council,

THEREFORE, BE IT RESOLVED, that this committee record the Institute's deep sense of loss in the death of Louise Salisbury Miltimore and that the sympathy of the executive authority be extended to her family.

WILLIAM H. WEST, *President.*

A. P. RICHARDSON, *Secretary.*

The executive committee was advised that it might be necessary for the California State Society of Certified Public Accountants to request financial assistance by the Institute in combating proposed undesirable legislation in California. It was resolved that the council be requested to make a special appropriation of \$500 for the purpose of assisting the California Society in its legislative difficulties if such assistance was desired.

Subsequently advice was received from the California State Society of Certified Public Accountants thanking the council for the appropriation but reporting that there would be no necessity to draw upon the appropriation as the expenses had been met by local contributions.

Under the provisions of the E. W. Sells scholarship fund it is customary to award a prize to the applicant to the Institute who receives the highest grades in the examinations of May each year. This year the board of examiners recommended that no award be made because no applicant had passed with special credit. This recommendation was approved by the executive committee.

Several long-outstanding accounts against members of the Institute for books purchased, etc., have been reported to the committee and the members concerned have been notified that if these accounts are not paid promptly it will be necessary to invoke the provisions of article V, section 2 of the by-laws relative to the automatic termination of membership when obligations to the Institute remain unpaid.

The committee on meetings for the 1926 annual meeting in rendering a financial statement of its receipts and expenditures reported a surplus of slightly over \$200.

The collector of internal revenue required the Institute to file a bond covering the amount of federal taxes previously assessed against *The Journal of Accountancy* for which exemption has been claimed. The matter is at present before the board of tax appeals.

The dues of several members who were in ill health or whose advanced years made them somewhat inactive have been paid out of the appropriation of the executive committee.

The committee did its utmost to ensure the payment of dues of members so that membership might not be terminated under the automatic provision of the by-laws. In spite of these efforts 13 members and 2

## *Report of Executive Committee*

associates were dropped from the rolls at the end of January, 1927, for non-payment of dues.

The following sales and purchases of securities have been authorized:

### GENERAL FUND

#### *Purchased:*

\$10,000 Tokyo Electric Co., 6%, due 1928, @ 98¾.  
7,000 Shell Union Oil Corp., 5%, due 1947, @ 99½.  
10,000 Shell Union Oil Corp., 5%, due 1947, @ 97½.

#### *Sold:*

\$ 7,000 New Orleans, Texas & Mexico R. R., 5%, due 1954, @ 100¾.  
10,000 Tokyo Electric Co., 6%, due 1928, @ 98¾.  
7,000 Shell Union Oil Corp., 5%, due 1928, @ 99¼.

### ENDOWMENT FUND

#### *Purchased:*

\$10,000 Southern California Edison Co., 5%, due 1951, @ 98½.  
250 shares Cons. Gas Co. of N. Y., 5%, cum. pfd., @ 94½.  
10,000 Argentine Gov't ext. loan s. f., 6%, due 1961, @ 99.  
10,000 Montana Power Co., 5%, due 1962, @ 97¼.  
1,000 135 Cedar Street Corp., 7%, due 1940, @ 100.

#### *Sold:*

\$10,000 Buffalo General Electric, 5%, due 1956, @ 103¼.  
3,000 New York Telephone Co., 6%, due 1949, @ 111.  
7,000 New York Telephone Co., 6%, due 1949, @ 110¼.  
1,000 American Water Works, 5%, due 1934, @ 99½.  
5,000 American Water Works, 5%, due 1934, @ 98¾.  
4,000 American Water Works, 5%, due 1934, @ 99.  
10,000 Duquesne Light Co., 6%, due 1949, @ 105 less 4½% disct.  
10,000 American Tel. & Tel. Co., 5%, due 1960, @ 103½.

### FOUNDATION

#### *Purchased:*

\$ 3,000 Chile Copper Co., 5%, due 1947, @ 96¾.  
100 shares Con. Gas Co. of New York, 5%, cum. pfd., @ 94½.

#### *Sold:*

\$ 5,000 Western Electric Co., 5%, due 1944, @ 102½.  
3,000 Western Electric Co., 5%, due 1944, @ 102¾.

The following resignations have been accepted:

### *Members*

Allen G. Bass	Frank Lowson
E. D. Bowman	Edward G. McGrath
Arthur F. Brodie	G. A. Parks
Howard B. Cook	Claire H. Pease
Homer A. Dunn	William T. S. Showacre
Harold Dudley Greeley	S. R. Sperans
Charles Grossman	John F. Steenson
Florence Hooper	J. I. Trawick
Daniel B. Lewis	C. Morton Winslow

### *Associates*

Ernest Kittredge	John Starkweather
F. D. Stackhouse	Wesley Cozzens Steele

Respectfully submitted for the executive committee,

WILLIAM H. WEST, *President*

A. P. RICHARDSON, *Secretary*.  
135 Cedar Street, New York.  
August 31, 1927.

## Report of the Board of Examiners

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS :

GENTLEMEN: The board of examiners at its first meeting following the annual meeting of the Institute, September, 1926, re-elected A. S. Fedde, chairman, Arthur W. Teele, treasurer, and A. P. Richardson, secretary.

The board has held 9 meetings during the fiscal year ended August 31, 1927, and has conducted examinations with results as follows:

		<i>Passed Conditioned Failed</i>		
September, 1926:				
Number taking all subjects				
2.....	1			1
November, 1926:				
Number taking all subjects				
11.....	3	2		6
Number taking one subject				
10.....	2			8
April, 1927:				
Number taking one subject				
1.....	1			
May, 1927:				
Number taking all subjects				
6.....	4			2
Number taking one subject				
10.....	8			2
June, 1927:				
Number taking all subjects				
1.....				1
July, 1927:				
Number taking all subjects				
1.....	1			
August, 1927:				
Number taking all subjects				
1.....	1			

Following are the cities in which examinations were conducted :

<i>Written</i>		<i>Oral</i>
	SEPTEMBER, 1926	
		New York
	NOVEMBER, 1926	
Buffalo		Chicago
Chicago		New York
Detroit		
Los Angeles		
New York		
Omaha		
Pittsburgh		
Providence		
	APRIL, 1927	
		Chicago

# Report of Board of Examiners

<i>Written</i>		<i>Oral</i>
	MAY, 1927	
Baltimore		Chicago
Buffalo		New York
Chicago		
New York		
Richmond, Va.		
	JUNE, 1927	Chicago
	JULY, 1927	San Francisco
	AUGUST, 1927	New York

Following are the results of examinations of applicants classified by grade of membership:

	<i>Passed</i>	<i>Conditioned</i>	<i>Failed</i>
September, 1926:			
For admission as members.....	1		1
November, 1926:			
For admission as members.....	5	1	7
For admission as associates.....		1	7
April, 1927:			
For admission as member.....	1		
May, 1927:			
For admission as members.....	8		2
For admission as associates.....	4		2
June, 1927:			
For admission as associate.....			1
July, 1927:			
For admission as member.....	1		
August, 1927:			
For admission as member.....	1		
Aggregate for year.....	21	2	20

During the year 20 applicants were recommended for admission as members and 9 for admission as associates on credit for other examinations; 24 applicants were recommended for membership and 20 for admission as associates, having passed the Institute's examination for a C. P. A. certificate. Thirteen associates were recommended for advancement to membership.

In addition, examinations of 945 candidates for C. P. A. registration were held by state boards coöperating with the Institute under its standard plan, with results as follows:

	<i>Passed</i>	<i>Conditioned</i>	<i>Failed</i>
November, 1926.....	103	134	235
May, 1927.....	162	106	205
Aggregate for year.....	265	240	440

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The following states used the Institute's examination questions :

May, 1927 :

Alabama, Arizona, Arkansas, California, Colorado, Delaware, Florida, Idaho, Illinois, Indiana, Kansas, Louisiana, Massachusetts, Maine, Minnesota, Mississippi, Missouri, Nebraska, New Hampshire, New Mexico, North Dakota, Oregon, South Carolina, South Dakota, Texas, Utah, Washington, West Virginia, Wyoming.

November, 1926 :

Alabama, Arizona, Arkansas, California, Colorado, Delaware, Florida, Idaho, Illinois, Indiana, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Mexico, North Dakota, Oregon, Rhode Island, Texas, Utah, Vermont, Washington and the territory of Hawaii.

The provisions of the Elijah Watt Sells scholarship fund call for a prize to be given to the applicant for admission to the Institute who receives the highest grades in the May examinations of each year. This year none of those who passed presented papers which seemed to the board to be of sufficient merit to justify special mention, and accordingly the board recommended to the executive committee that no prize be awarded this year.

The circular of information and syllabus prepared by the board has been amended to embody some minor changes in the board's rules and also changes in the by-laws of the Institute. The revised edition is now ready for distribution.

Respectfully submitted for the board of examiners,

A. S. FEDDE, *Chairman.*

September 20, 1927.

### **Report of Committee on Nominations**

TO THE AMERICAN INSTITUTE OF ACCOUNTANTS :

GENTLEMEN: The committee on nominations submits as its report the following list of nominees for your consideration at the convention, September, 1927. These nominees have been communicated with and have signified their willingness to serve, if elected:

*President:*

John R. Ruckstell, California

*Vice-presidents:*

J. S. Matteson, Minnesota.

R. H. Montgomery, New York

*Treasurer:*

Arthur W. Teele, New York

*Council for five years:*

F. B. Andrews, Illinois

H. W. Hennegin, Arkansas

W. P. Hilton, Virginia

Walter Mucklow, Florida

L. B. Smith, Texas

J. E. Sterrett, New York

W. J. Wilson, Pennsylvania

*Council for three years:*

J. M. McConahey, Washington

*Council for one year:*

F. H. Hurdman, New York

*Auditors:*

M. E. Peloubet, New York

Leon E. Vannais, Connecticut

Respectfully submitted for the committee on nominations,

LEWIS G. FISHER, *Chairman.*

### **Report of Committee on Professional Ethics**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS :

GENTLEMEN: During the past year your committee has dealt with forty-nine separate complaints and inquiries, which may be summarized under the following captions:

- 1 Complaint due to suspension from practice before the treasury department. This case came before the council, sitting as a trial board, at its April meeting, and the member was found "not guilty."
- 1 Complaint arising through dissolution of partnership. This case is still pending.
- 1 Complaint against a member for defalcation, and commitment to the state prison. This member was found, however, to have been dropped from membership just prior to the receipt of the complaint.

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- 1 Complaint against a firm for gross negligence in certifying to a balance-sheet, which was later found to contain an essential misstatement of facts. This case is still pending.
- 1 Complaint against a member for the solicitation of clients of another member of the Institute. In this case the evidence was not sufficient to warrant any action on the part of the committee.
- 1 Inquiry whether advertising by a group of accountants containing statement in respect to value of the services of accountants generally was or was not in conformity to our rules of conduct.
- 1 Complaint against a member of misstatement in a circular which was sent out to a large number of certified public accountants. This statement seriously reflected against the American Institute of Accountants.
- 13 Complaints in respect to improper advertising and the issuance of circular letters.
- 15 Requests for information and advice on interpretation of the rules of conduct and professional ethics.
- 14 Miscellaneous.

Some comment in respect to the above matters will probably be of interest. In the above statement you will note we refer to the trial of a member held last April. This trial would never have taken place were it not for the fact that the member in question absolutely ignored all letters written to him, asking for information as to the circumstances which led the treasury department to suspend him. In this correspondence your committee had stated that it would be glad to assist him to secure reinstatement if, in the opinion of the committee, he had not been guilty. Even so, the member in question made no reply or defense and, bearing in mind the old maxim that "silence gives consent," your committee could do nothing else but recommend that charges be brought against this member. The council, sitting as a trial board, found this member "not guilty." Your committee believes that if, in the future, any member similarly ignores the committee on professional ethics, he should at least be reprimanded by the council and the facts should be published in *The Journal*.

Your committee has received a number of complaints during the past year in relation to improper advertising and the issuance of circulars by various members of the Institute. In all such cases, except one which is still pending, your committee has been able to persuade the offending member to amend his ways. No doubt this situation is better than it was several years ago and we believe that one important factor in this improvement is the fact that a member now realizes that he makes himself ridiculous, not only in the eyes of his fellow members but also in the eyes of the business public, by attempting to obtain clients in an unethical manner. It is, however, extraordinary how some accountants permit themselves to be persuaded to adopt certain types of publicity.

As an illustration, there is a certain pamphlet to which we will give the name of "Add & Subtract," which, of course, is not the real name. The concern that issues this kind of literature seems to have done quite a considerable business among accountants and probably your committee hears of only a few cases. This pamphlet consists of four pages of printed

## *Reports of Committees*

matter, each page being about 9 inches by 6 inches. At the top it states that it is a monthly bulletin sent by —, and then appears the card of the accountant who mails out such bulletins, after which appear matters which are supposed to be of general interest to the business world, together with other paragraphs which attempt to be jocose. The whole pamphlet is gotten up so as to try to make it appear as the work of the accountant who mails it out to his clients and to others, for the purpose of keeping his name before his clients or for obtaining new clients, and apparently without regard to the dignity of our profession or of his own standing.

The credulity of the accountant using this type of publicity is demonstrated by the facts that clients are held only by the character of the work performed by the accountant and not by the client's receiving circulars such as "Add & Subtract." It would also seem extremely doubtful whether any new clients can be obtained in this way, as any intelligent business man would immediately appreciate the character of the advertisement which he thus received. The publishers of this pamphlet have had the temerity to insist that the use of their pamphlet is not an infringement of our No. 11 rule of conduct, quoting that portion of rule No. 11 which reads: "Cards permitted by this rule . . . . . when appearing in magazines, directories and similar publications, cards shall not exceed one quarter page in size."

Your committee desires to call your attention to a situation which it believes must be of considerable interest to all practising accountants, for while the matter referred to is technically a breach of our rules of conduct, yet in the opinion of the committee, some way should be worked out by which the type of advertising referred to could be encouraged. A group of ten accountants in one of the larger cities in the middle west inserted in one of the leading daily papers an advertisement measuring 8 inches by 7 inches, which was headed in large capital letters—"CERTIFIED PUBLIC ACCOUNTANTS AS A SAFEGUARD TO MODERN BUSINESS." Below this heading appeared the following written matter:

"An investigation by the federal trade commission of 22,000 commercial failures showed conclusively that ninety-one per cent. of such failures were due to poor accounting and nine per cent. to other causes. Further amazing evidence of lack of scientific, or even conservative, management in business is the conclusion of the federal trade commission that only ten per cent. of American business enterprises know definitely the cost of their products by the operation of well planned cost determining system, while forty per cent. of the enterprises merely estimate their costs of output and fifty per cent. guess at such costs.

"It is also noteworthy among corporations that an investigation by the federal trade commission involving 250,000 corporations showed that of that number 40% or 100,000 companies have no net income, while 36% or 90,000 companies show profits of less than \$5,000.00 a year, and that only 24% or 60,000 companies earn more than \$5,000.00 a year. These facts are appalling and indicate the imperative necessity of the expert assistance of the CERTIFIED PUBLIC ACCOUNTANT as a safeguard against losses or insufficient net profit.

"The early engagement of an auditor, prior to the busy season, insures maximum benefits."

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Below this appeared the names of each of the firms of accountants paying for this advertisement.

As stated above, this advertisement was a technical breach of our rules of conduct and your committee does not recommend this form of advertising, since if ten accountants can do so, why not two accountants? It does, however, appear to your committee that the various state societies might very well adopt this plan of publicity and your committee recommends that the various state societies be encouraged to do so.

Finally, your committee recommends a slight change of rule No. 11 of our rules of conduct, by striking out the two words "or otherwise" appearing on the fourth line of this rule. These two words do not appear to serve any purpose, but on the other hand might cause all sorts of interpretations to be placed thereon.

Respectfully submitted for the committee on professional ethics,

ERNEST RECKITT, *Chairman.*

September 8, 1927.

## *Reports of Committees*

### **Report of Committee on Budget and Finance**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: Your committee on budget and finance, after a comparison of last year's budget with the income and expenditures for the year, offers herewith an estimate of the revenues for the year ending August 31, 1928, and a recommendation as to the appropriations. The figures are as follows:

#### **THE GENERAL FUND**

The budget:

##### *Estimate of expenditures to be appropriated:*

Stationery and printing.....	\$ 2,200.00
Postage, express, telegrams and telephone.....	1,800.00
Rent .....	6,000.00
Annual meeting.....	300.00
Chamber of Commerce, U. S. A.....	250.00
Executive committee.....	500.00
Committee on education.....	100.00
Committee on federal legislation.....	100.00
<i>The Journal of Accountancy</i> .....	6,400.00
Year-books .....	2,200.00
Salaries:	
Secretary .....	6,000.00
Other salaries.....	13,500.00
Traveling expenses.....	2,500.00
General expenses.....	1,500.00
Equipment .....	150.00
Contingencies (including legal fees).....	4,500.00
Total .....	<u>\$48,000.00</u>

##### *Estimate of revenue:*

Dues .....	\$46,900.00
Interest on investments.....	750.00
Interest on bank balance.....	250.00
Sales of year-books.....	150.00
Total .....	<u>\$48,050.00</u>

#### **THE ENDOWMENT FUND**

The budget:

##### *Estimate of expenditures to be appropriated:*

Salaries of librarian }	
Salaries of assistants }	\$ 6,650.00
Rent .....	4,000.00
Postage, express and telegrams.....	250.00
Printing and stationery.....	600.00
Books and magazines.....	2,000.00
Postage and express on books.....	300.00
Incidentals .....	300.00
Equipment .....	100.00
Total .....	<u>\$14,200.00</u>

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### *Estimate of revenue:*

Income from investments.....	\$11,695.00
Interest on bank balance.....	60.00
Circulating library fees.....	260.00
Foundation .....	3,000.00
Total .....	<u>\$15,015.00</u>

### THE FOUNDATION

#### *Estimate of revenue:*

Interest on investments.....	<u>\$ 3,000.00</u>
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### BOARD OF EXAMINERS

#### The budget:

##### *Estimate of expenditures to be appropriated:*

(Also authorization to expend out of the unexpended balance such other sums as have been or may be received as revenue by the board of examiners).....	<u>\$6,000.00</u>
--	-------------------

##### *Estimate of revenue:*

Fees .....	\$2,500.00
State boards (paying part, at present \$10.00 each candidate to reimburse board for expenses) ..	4,000.00
	<u>\$6,500.00</u>

The funds coming into the hands of the board of examiners and the necessary expenses of the board vary according to the number of candidates applying for examination. There is no way to estimate with any degree of accuracy how many candidates will apply. Therefore, the language of the budget for the board has been drafted intentionally so the board may govern its expenditures by the amount of its income.

#### TO THE DIRECTORS OF THE JOURNAL OF ACCOUNTANCY, INCORPORATED:

GENTLEMEN: The committee on budget and finance of the American Institute of Accountants has, upon request, prepared a budget for The Journal of Accountancy, Incorporated, for the year ending August 31, 1928, and offers the following figures with its recommendation that they be adopted:

### THE JOURNAL OF ACCOUNTANCY, INCORPORATED

#### The budget:

##### *Estimate of expenditures to be appropriated:*

Paper .....	\$ 4,800.00
Printing .....	15,000.00
Postage and express.....	2,600.00
Salaries:	
Editor .....	6,000.00
Other salaries .....	13,100.00
Rent .....	6,400.00
Stationery and printing.....	1,200.00
Telephone .....	400.00
Students' department.....	1,000.00
Supplies .....	400.00
Binding volumes .....	800.00
Insurance .....	20.00

## Reports of Committees

Miscellaneous .....	100.00
Wrappers .....	300.00
Discounts .....	650.00
Back copies .....	75.00
Bad debts .....	100.00
Depreciation of furniture and fixtures.....	125.00
Securing subscriptions .....	3,500.00
Legal fees.....	50.00
Contingencies .....	60.00
Equipment .....	100.00

Total ..... \$56,780.00

*Estimate of revenue:*

Subscriptions earned.....	\$40,000.00
Advertising .....	11,000.00
Sales of magazines.....	3,600.00
Sales of indexes, bound volumes, miscellaneous.....	2,000.00
Sales of <i>The Balance-Sheet</i> .....	500.00

Total ..... \$57,100.00

TO THE DIRECTORS OF THE 135 CEDAR STREET CORPORATION:

GENTLEMEN: The committee on budget and finance of the American Institute of Accountants has, upon request, prepared a budget for the corporation for the year ending August 31, 1928, and offers the following figures with its recommendation that they be adopted:

135 CEDAR STREET CORPORATION

The budget:

*Estimate of expenditures to be appropriated:*

Interest on bonds.....	\$ 4,579.18
Taxes .....	2,500.00
Heat, light and power.....	1,000.00
Wages .....	1,947.00
Elevator supervision .....	150.00
Water .....	27.00
Insurance .....	294.00
Miscellaneous expenses .....	300.00
Reserve for redemption of bonds.....	5,000.00
Repairs and maintenance.....	600.00

Total ..... \$16,397.18

*Estimate of revenue:*

Rent .....	<u>\$16,400.00</u>
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Respectfully submitted,

ROBERT J. BENNETT, *Chairman*.  
DAVID ELDER.  
JAMES D. GLUNTS.

August 24, 1927.

## American Institute of Accountants Year-Book

### Report of Committee on By-laws

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: Two minor amendments are submitted by your committee on by-laws, which seem to be desirable because of a possible ambiguity in the present phraseology.

Inasmuch as the proposed amendments do not change the purpose or intent of the by-laws but simply tend to absolutely clear definition, your committee recommends

That article II, section 4 (a) be amended to read:

"Associates *in practice* who shall have been in practice on their own account or in the employ of a practising public accountant for five years next preceding the date of application."

That article II, section 4 (b) be amended to read:

"Accountants *in practice* who shall present evidence of preliminary education satisfactory to the board of examiners and shall have been in practice on their own account or in the employ of a practising public accountant for not less than five years next preceding the date of application, including at least one year of practice in the United States of America."

Respectfully submitted for the committee on by-laws

C. L. SWEARINGEN, *Chairman*.

### Report of Committee on Publication

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: During the year now closing the activities of the Institute as to publications have been restricted to *The Journal of Accountancy* and the *Bulletin* of the Institute.

The following comparative figures of circulation of *The Journal of Accountancy* indicate that the falling off reported in the two preceding annual reports has been substantially arrested.

Highest circulation during year 1925-26 (October 1st)....	12,048	
Highest circulation during year 1926-27 (November 1st) ..	11,761	
Decrease .....		287
Circulation August 15, 1926.....	11,145	
Circulation August 15, 1927.....	10,984	
Decrease .....		161

The circulation among non-members of the Institute amounted at August 15, 1926, to 9,081 and had decreased to 8,872 at August 15, 1927, a loss of 209 or slightly over two per cent.

The circulation of the *Bulletin* showed an upward tendency during the latter part of the year, but during the first nine months was somewhat below last year. The high point in the current year was reached at August 15, 1927, with a total of 3,574 against a total on the corresponding date last year of 3,411 and a high point last year of 3,737 on March 1st. The circulation among non-members at the close of the year thus shows an increase from 1,316 to 13,362 or three and one half per cent.

## Reports of Committees

A further increase is to be noted in the proportion of special articles comprised in the subject matter of *The Journal*, which this year is nearly forty-four per cent. against forty-two per cent. last year. There were, however, only 37 articles contributed by 35 authors this year against 41 last year. The contributors fall under the following classifications:

Members and associates of the Institute.....	19
Certified public accountants not members of the Institute.....	4
Other accountants in practice (including one in private practice).....	5
Foreign accountants in practice (including 4 members and associates of the Institute).....	5
Professors of accounting.....	2
	<hr/> 35

Of the decrease of six in the number of contributors, five are in the classification of members and associates of the Institute.

Eleven of the thirty-seven articles published were papers and addresses prepared by the authors for presentation before meetings of accountants or other bodies. It will thus be seen that only twenty-six articles were written specifically as contributions to *The Journal*.

An expression of appreciation is due to the conductors of the regular departments of *The Journal* and to the contributors of book reviews (of which forty-three appeared during the year), as well as to the writers of the special articles referred to above. Our thanks are again due also to our editor and his staff.

Respectfully submitted for the committee on publication,

HERBERT C. FREEMAN, *Chairman*.

ALBERT T. BACON.

JAMES S. ESCOTT.

## Report of Committee on State Legislation

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: During the past year the legislative assemblies in most of the states have been in session, and, according to reports received by the committee, nineteen states and the territory of Alaska have given some consideration to C. P. A. legislation. In most cases the result has been the introduction of bills containing the objectionable waiver clause. These bills were vigorously opposed by the local accountants and, with one exception, failed to pass. In Illinois, a bill containing many objectionable features became a law. It does not, however, repeal the C. P. A. law of 1903, and contains many of the features of the 1925 law which was held to be unconstitutional. Accountants will be interested in learning the results which may follow the attempt to operate under the two laws. In Indiana an amendment to the existing law was passed, and it is believed will result in clearing up an unsatisfactory condition which existed in that state. Florida enacted a new law containing some unusual provisions, but it was the result of much painstaking effort on the part of the local accountants and is on the whole satisfactory to them.

## *American Institute of Accountants Year-Book*

As the *Bulletin* has reported in its current issues the legislative activities in the various states, an extended report at this time seems unnecessary, but a summary of such activities is appended and forms a part of this report. One has only to read the bills as submitted to be convinced that their main purpose is to provide an opportunity to obtain the C. P. A. certificate through the operation of a waiver clause.

Your committee has corresponded at some length with the local accountants in those states in which C. P. A. legislation was under consideration, and is ready at all times to render any assistance possible. Its action can be, of course, only advisory, and it is gratifying to note that as a result of increased interest and better organization, the state accountants are as a rule doing all that can be done to secure the enactment of proper legislation and to defeat that which fails to safeguard the interests of the business public and of the accounting profession.

At the last annual meeting the committee submitted to the council for its approval a model bill which it was hoped might serve as a guide in the preparation of state laws. This bill contained the restrictive and accompanying waiver clause. In view of the doubt as to the constitutionality of the restrictive clause, the bill was referred back to the committee with instructions to eliminate the restrictive clause. This has been done, and the model bill now has the approval of the Institute. Printed copies are now available for distribution, and it is hoped that it may prove helpful wherever new legislation is found desirable. The committee believes that some of the bills recently drawn are unnecessarily long and contain detailed provisions that are likely to prove a hindrance rather than a help in the administration of the law, and that the present model has, at least, the merit of brevity.

Respectfully submitted,

LEWIS G. FISHER, *Chairman.*

GEORGE M. CLARK.

R. T. SCHNEIDER.

## RECAPITULATION OF STATE ACTION

1927

**ALABAMA:** The committee corresponded with accountants interested in forming a new law and forwarded a copy of the model law. It was decided not to make any attempt to change the present law.

**ARIZONA:** Bill containing some undesirable features and not approved by accountants in the state was introduced and defeated.

**ARKANSAS:** The existing law was amended as affecting the organization and conduct of the state board.

**CALIFORNIA:** The committee corresponded at some length with California accountants in regard to a bill containing objectionable features which had been introduced in the legislature. The bill failed to pass.

**CONNECTICUT:** A bill introduced amending charter of the city of Willimantic and providing for annual audit by certified public accountants. The committee is not advised as to its final disposition.

## *Reports of Committees*

FLORIDA: A new bill sponsored by the state society was introduced in the legislature and was the subject of some little correspondence with the committee. The bill which finally became a law contains some unusual provisions but is, on the whole, satisfactory to the Florida accountants.

IDAHO: The introduction of a new bill received some consideration but the committee is not advised that any action was taken.

ILLINOIS: As the result of an action brought by Illinois accountants, the accountancy law passed in 1925 was declared unconstitutional. A new law was passed providing for the registration of all practising accountants as "public accountants," but leaving in full force the C. P. A. law of 1903. It contains many of the provisions of the 1925 law which was held unconstitutional.

INDIANA: An amendment to the C. P. A. law was introduced in the legislature and passed. This amendment was sponsored by the state society and will result in a material improvement in the regulation of practice in that state.

KANSAS: Three bills were introduced in the legislature. They were entirely local in character, but extended further official recognition to certified public accountants. One passed the house but was defeated on the floor in the senate. The other bills died in committee. An opinion of the attorney general states that no individual and no firm may practise in the state of Kansas as certified public accountants unless such individual and each partner of such firm be the legal holder of a Kansas certificate.

MARYLAND: Two bills introduced in the house of delegates were wholly objectionable and opposed by the state society. Neither bill was reported out of committee.

MASSACHUSETTS: The state society was active in connection with improved legislation of a local character.

MINNESOTA: The committee corresponded at some length with local accountants in regard to proposed legislation. A new bill was drawn but not introduced. A bill providing for further official state recognition of certified public accountants was introduced and passed the house. The committee is not advised whether or not it finally became a law.

MISSOURI: A bill repealing the C. P. A. law was opposed and defeated by the Missouri certified public accountants.

NEW YORK: An attempt was made to put through the bill defeated at the previous session by introduction of the Gedney-Sheridan bill. This bill was opposed by the state society and was defeated.

NORTH CAROLINA: Some correspondence was had with accountants interested in the operation of the state law, particularly as affecting accountants whose headquarters are without the state. The assembly adjourned within a few days after the matter was brought to the attention of the committee, and no action was taken.

NORTH DAKOTA: A bill repealing all C. P. A. legislation was indefinitely postponed.

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OKLAHOMA: A C. P. A. bill was introduced and passed the senate, but the committee is not advised as to its final disposition.

OREGON: At the request of the state society, the committee protested by wire and mail against the passage of a bill proposing to reopen the waiver clause. As a result of the well organized effort of the state society, the bill was indefinitely postponed.

TENNESSEE: A bill introduced in the legislature providing for an amendment of the present law failed to pass.

WEST VIRGINIA: A new bill containing some objectionable features was introduced in the legislature but failed to pass.

WYOMING: A bill generally opposed by the accountants of the state was introduced and indefinitely postponed.

ALASKA: A bill amending the present C. P. A. law was introduced in the legislature but failed to pass.

PORTO RICO: At the suggestion of a member of the Institute, the committee wrote to the president and secretary of the Porto Rico Institute of Accountants, offering any assistance they might desire in connection with proposed legislation. Porto Rico has no C. P. A. law, and the bill introduced was reported defeated.\*

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\* Subsequent to the preparation of this report advice was received that the C. P. A. bill in Porto Rico had passed the legislature and had been signed by the governor. It is now in effect as law.

## Report of Special Committee on Administration of Endowment

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: In any report of the endowment committee for the year just ended reference must first be made to the great loss sustained through the long illness and sad death of Miss Miltimore, who had served as librarian since January, 1918. During that period Miss Miltimore devoted herself to the work of the endowment fund with an insight, enthusiasm and devotion which greatly enhanced the value of the fund, but at the same time we fear seriously undermined her own health. This committee desires to express its recognition of the great debt which the Institute, and in fact the whole profession, owes to Miss Miltimore and its appreciation of her loyalty and whole-hearted coöperation in the work of the fund.

It was inevitable that the work of the library should suffer during the long illness of the librarian and it is not surprising that the statistical record of its progress shows in some respects a break in the previously unbroken record of continuously increasing service to the members. Miss Helen M. Johnstone, who has been appointed to succeed Miss Miltimore is now busily engaged in putting into shape for distribution the material which has accumulated, and the committee hopes that in the current year the lost ground will be rapidly recovered.

During the year only one special bulletin has been issued, but during the coming year there should be several editions containing the most interesting material which has been collected by the bureau of information.

It is worthy of note that the use of the library for reference purposes has increased steadily each year. In the year ended August 31, 1919, the number of references to the library was 572 and in the year just ended 5,221.

The circulation department which was inaugurated in 1924 has grown from a total in that year of 1146 to 2073.

The total number of publications in the reference collection is now 11,129, an increase of 609 over the year ended August 31, 1926.

The librarian has supplied the current literature department which appears in every issue of *The Journal of Accountancy*.

The interest outside the profession in topics which are particularly important to accountants has developed in a very marked way during the year just ended. The committee has kept in touch with the developments and while matters have not in any case progressed to a point where an announcement can be made, it believes that during the coming year it will be able to announce interesting new developments in which the Institute will be coöperating.

The committee desires to record its cordial appreciation of the splendid assistance which has been rendered by many firms and individual

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accountants to the bureau of information which continues to render a service of the utmost value to the entire profession.

Following is a statistical report of the activities of the library:

SEPTEMBER 1, 1926, to AUGUST 31, 1927

<i>Reference</i>								
1919	1920	1921	1922	1923	1924	1925	1926	1927
572	831	1444	2630	3021	3603	4104	4694	5221
<i>Circulation</i>								
				1924	1925	1926	1927	
Books .....				405	841	971	900	
Pamphlets .....				741	1144	1332	1173	
Total .....				1146	1985	2303	2073	

<i>Reference collection</i>			
Bound books and magazines	Unbound books and pamphlets	Total	
1919 1389	1632	3021	
1920 1765	1757	3522	
1921 2177	2542	4719	
1922 2916	3232	6148	
1923 3422	3785	7207	
1924 3751	4333	8084	
1925 4215	4948	9163	
1926 4767 (add. 1926—552)	5763 (add. 1926—815)	10530 ('26—1367)	
1927 5050 (add. 1927—283)	6079 (add. 1927—316)	11129 ('27—609)	

<i>Circulation collection</i>							
	1923	1924	1925	1926 Added	1926 Total	1927 Added	1927 Total
Books							
Bound .....	128	154	181	32	213	19	232
Unbound .....	16	29	37	9	46	5	51
Total .....	144	183	218	41	259	24	283

Special bulletins—1

"Current Literature"—12 issues of *The Journal of Accountancy*

Respectfully submitted for the special committee on administration of endowment,

GEORGE O. MAY, *Chairman.*

### Report of Special Committee on Coöperation with Bankers

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The activities of the special committee on coöperation with bankers during the past year have been confined largely to answering questions and criticisms which have been brought to it by the bankers, particularly the Robert Morris Associates committee on coöperation with public accountants. In several instances, statements which have been certified by members of the Institute have been criticized by the bankers in communications reaching your committee through Mr. Whitney, the chairman of their committee. These criticisms have all been disposed of.

Furthermore, many questions have been raised and decided by oral communications between the chairmen of your committee and the bankers' committee.

## *Reports of Special Committees*

The work which your committee is doing on the question of the meaning which may rightfully be attached to an auditor's unqualified certificate to statements presented to bankers for credit purposes is still in abeyance, since there must first be disposed of the report of the committee on education, presented to the last annual meeting of the Institute. As you are aware, this report is now being considered by a special committee, to which it was referred.

The report of the Robert Morris Associates committee on coöperation with public accountants was printed in the June 15, 1927, issue of the Institute *Bulletin*. Your committee quotes the following two paragraphs from that report:

"In some of our previous reports we have referred to the efforts being put forth by committees of the American Institute of Accountants to develop a general service classification for audits and uniform certificates to accompany them. Some of the details of a preliminary report which came to our attention indicated a series of classifications which to our minds would serve only to involve rather than simplify the present conditions and exact upon the reader of a financial statement a knowledge of accounting methods which he could hardly be expected to possess. We feel confident that a special committee, which is now giving this subject earnest attention, realizes that if their efforts are to be regarded as successful by all interests concerned, it is necessary that their recommendations should be concise and readily understandable by the layman.

"We want to take advantage of this opportunity to advise our members again of the cordial coöperation we have been receiving at all times from the committee on coöperation with bankers of the American Institute of Accountants, and the same spirit has been displayed by the various accounting firms when we have discussed with them individually various matters that have been brought to our attention."

The Institute committee again wishes to express its appreciation of the spirit in which it has been met by the bankers' committee in dealing with the various problems which have been presented.

Respectfully submitted for the special committee on coöperation with bankers,

WILLIAM B. CAMPBELL, *Chairman*.

New York, September 9, 1927.

### **Report of Special Committee on Definition of Earned Surplus**

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: Your special committee on the definition of earned surplus would respectfully report as follows:

An examination of the statutes of the states governing the payment of dividends indicates that at the present time there is neither uniformity in the legal requirements nor exactitude in the definition of the sources from which dividends may be paid. With two exceptions, however, all the states have certain express statutory provisions with respect to the payment of dividends. Some of these statutes provide that no dividends shall be declared or paid while the corporation is insolvent or the payment of which would render it insolvent; some provide that no dividends shall

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be declared or paid while the capital of the corporation is impaired or which would be effective to impair its capital; and some provide that no dividends shall be declared or paid except out of profits.

In view of this situation, therefore, it appears evident to your committee that the present state laws furnish no satisfactory basis for the definition of earned surplus available for dividends. Further inquiry and investigation indicated, also, that any attempt at this time to secure the passage of uniform legislation by a substantial number of the states, regulating the payment of dividends would necessarily be fraught with many difficulties and delays since legislation of this character would require radical revision and adjustment of present laws and would, in many instances, tend to have the effect of reducing the revenue derived from incorporation fees.

From a study of the procedures followed by accountants in their certificates and reports, it further appears to your committee that, at the present time, there exists a serious lack of uniformity among the members of our own profession as to just what constitutes earned surplus available for dividends. This situation is well illustrated by the lack of unanimity of accounting opinion with respect to the proper treatment of depreciation on appreciation, or of appropriations of surplus in conformity with sinking-fund stipulations embodied in agreements covering the issue of preferred stock. The proper presentation of the essential facts on a balance-sheet in case deficits from operations of prior years have been wiped out by means of an internal recapitalization constitutes a problem on which our practice is by no means standardized.

Numerous other examples might be cited indicative of the variations in procedure, as followed by recognized accounting firms, in presenting the essential facts with respect to surplus. After careful consideration, therefore, of what may be wise and expedient to attempt at this time, your committee has concluded that a standardization of practice and procedure, relating to the treatment of surplus, by the principal accounting firms of the country, furnishes the surest foundation for any action looking to an improvement in the state laws governing corporations, and, further, that the American Institute of Accountants should assume the responsibility for developing and promulgating this standard practice.

Your committee would recommend that it be empowered to prepare and submit in the near future, to our members in the form of a letter, a questionnaire designed to cover the principal questions that arise with respect to the proper accounting treatment of transactions affecting the three types of surplus, namely:

Earned surplus

Paid-in surplus

Surplus arising from appreciation

It is felt that a careful study and analysis of the replies received in response to this questionnaire should furnish a satisfactory basis for the preparation of a report by your committee embodying recommended standard practices relating to the presentation of surplus accounts. It is

### *Reports of Special Committees*

believed that such a report, subject to its acceptance and confirmation by the Institute, should be published by the Institute and promulgated as an official statement of the position of the Institute with respect to these questions.

Your committee has not been unmindful of the fact that the original resolution by which it was created provided that steps be taken, in coöperation with similar committees of the Chamber of Commerce of the United States, the American Bar Association and the American Bankers' Association, to draft and secure the enactment by the several states of appropriate legislation affording a uniform interpretation of earned surplus from which dividends can be paid.

In conformity with the intent of this resolution, your committee has made the study and examination, previously referred to, of the statutes of all the states governing the payment of dividends. It developed upon investigation, however, that the present laws of the states are couched in such general terms and are so varied in their requirements that the passage of uniform legislation of this character can come only as the result of an intelligent and insistent popular demand, and your committee has come to the conclusion that the first step to be taken is to secure agreement and standardization among accountants, the country over, as to procedures to be followed in the presentation of the different types of surplus. Once this agreement and standardization of practice have been generally secured among the members of our own profession, it is felt that we may then be much better situated to approach other organizations with a view to coöperating with them in the effort to secure the desired revision of our present corporate laws. But until such time as this agreement and standardization obtain, we doubt that much can be accomplished in coöperation with other organizations which will naturally look to us for definitions that are primarily matters of accounting. Our first duty is to put our own house in order.

Your committee recommends, therefore, that it be empowered to take preliminary action looking toward the promulgation by the Institute of an official statement with respect to approved procedures and forms of presentation of the different types of surplus, and with the purpose and expectation that the promulgation of this statement by the Institute will be shortly followed by action, taken in coöperation with other representative bodies and associations, to provide for the drafting of a suitable corporation law and for such undertakings as may be necessary to secure its enactment by the states of the United States.

Respectfully submitted,

ARTHUR ANDERSEN, *Chairman.*

GEORGE B. BUIST.

Chicago, Illinois, September 10, 1927.

## Report of Special Committee for Placements

TO THE COUNCIL OF THE AMERICAN INSTITUTE OF ACCOUNTANTS:

GENTLEMEN: The report of this committee last year contained a summary of the reasons for the establishment of the bureau for placements early in 1926, a sketch of the operating routine adopted at the outset, and the actual results obtained to the end of the fiscal year of the Institute on August 31, 1926.

The present report will contain the following:

- (a) Changes in procedure during year.
- (b) Results obtained from January, 1926, to August 31, 1927.
- (c) Analysis of educational qualifications of members admitted to the Institute during ten years ended with 1926.
- (d) Résumé of committee's experience.

### CHANGES IN OPERATING PROCEDURE DURING YEAR

The principal change has been a material elevation of the requirements as to the mental ability and personality of the applicants approved by the committee. Inasmuch as the entire programme of the bureau is based upon a promise of three years' continuous employment for acceptable candidates, subject to their satisfactory work and conduct, it seemed proper that such a promise should be made only to exceptional men. As a result of this change, practically all candidates approved by the committee during the current year have been employed. On the other hand, the number of such candidates available has been far short of the demand for them.

The booklet prepared last year for distribution to students has been radically revised along lines suggested by representatives of the vocational departments of some of the prominent colleges.

The application questionnaires have been considerably improved and we have prepared forms for standardizing the reports of interviews by Institute members and for the confidential reports which are received by the bureau directly from the deans of the colleges.

We have experimented somewhat with the method of allocating approved applicants to firms which desire men. While there has been some improvement in this respect, the results are not yet entirely satisfactory. If we are able to obtain approximately as many approved applicants as there are positions available, most of this difficulty will disappear.

### RESULTS OBTAINED TO DATE

Last year, applications were filed by 285 men from 94 colleges. This year, 210 applications were received, representing 84 colleges. Last year, 32 men representing 25 colleges were employed by 16 different firms. This year, to date, 19 men representing 16 colleges have been employed by 14 different firms. A considerable number of men from this year's graduating

## *Reports of Special Committees*

classes should be placed in the fall in addition to those already placed. Last year, 28 firms stated that they were interested in obtaining assistants through the bureau if candidates suitable to them were available, while this year 143 firms located in 44 cities in 30 different states indicated that they were interested. About 5,000 booklets describing the opportunities offered by a career in public accounting were distributed to college students last year and 5,000 additional copies were similarly distributed this year.

Last year, contributions of \$3,025 were received from members for the support of the bureau and similar contributions during the current year amounted to \$3,155. Expenses last year were \$2,193.54 compared with \$2,469.33 for the current year.

The expenditures have been entirely for stenographic work, printing and postage. Naturally, the bureau has a large amount of correspondence to handle.

### EDUCATIONAL QUALIFICATIONS OF INSTITUTE MEMBERS

In order that definite facts might be available concerning the educational background of the members of the Institute, an analysis was prepared from the applications of the members admitted from 1917 to 1926 inclusive. Thinking that this information might be interesting to the membership, we have included a summary in this report:

#### *Educated in the United States:*

Not high-school graduates.....	240	
High-school graduates .....	278	
College graduates:		
Brown University .....	3	
Harvard University .....	12	
New York University.....	57	
North Eastern University.....	4	
Princeton University .....	3	
Williams College .....	3	
University of Chicago .....	5	
University of Illinois .....	8	
University of Pennsylvania .....	6	
University of Pittsburgh .....	5	
University of Minnesota .....	4	
University of Wisconsin .....	10	
Miscellaneous colleges (less than three graduates from each) .....	59	179
Total educated in the United States.....		697

#### *Educated outside United States:*

(approximate equivalents)		
Not high-school graduates.....	91	
High-school graduates .....	71	
College graduates .....	15	177
Total .....		874

Approximately 22 per cent. of the members admitted during this ten-year period have a degree from a recognized college, while the average for the last five years of the period has been 23 per cent. with a tendency to remain steady at about that figure.

## *American Institute of Accountants Year-Book*

Many of the college degrees listed above were granted after completing courses consisting almost entirely of technical subjects. Consequently, very few of the present members of the Institute have had a formal education in those subjects which are generally supposed to develop the mind to its full possibilities, for example, English composition and literature, modern languages, higher mathematics, history, Latin and Greek, physics and chemistry, political economy, philosophy, economics and related subjects.

Despite the above statistics which give evidence that many men have succeeded as public accountants in the past without a formal general education, your committee is of the opinion that the public accountant of the future would be materially benefited by a study of some of these subjects before he takes up his technical education or concurrently with the latter, and judging from the letters which have been received most of the successful firms throughout the country concur in this opinion.

### RÉSUMÉ OF COMMITTEE'S EXPERIENCE

The favorable comments and coöperation received from the members in all parts of the country have been very encouraging to the committee.

With the possible exception of the larger cities in the middle west and a small number of other towns in which certain colleges are situated, there appears to be a definite desire among the membership both for the publicity among the students and for the facilities for weeding out undesirable candidates and placing suitable applicants in touch with positions.

We believe that our propaganda is resulting in a definite interest in public accounting as a career among highly qualified young men in the colleges, whereas many such men were inclined to view such a career dubiously several years ago. The statistics given in the previous section of this report show that less than one fourth of the new members coming into the Institute have had a college education. Since it is probably reasonable to suppose that a much smaller proportion of the non-Institute members who are engaged in public practice on their own account or as assistants have such an education, the need for a continuation of the work of this bureau is evident.

We have not attempted to compete actively with the hundreds of important industrial organizations which send representatives to many colleges each year to "sign up" the good men. It appears to us that men obtained by these high-pressure methods are likely to get an undue sense of their immediate value and, moreover, are likely to be unhappy in their positions. Our method has been to seek men who, upon mature deliberation, and after considering all the facts, themselves choose accountancy as their life work.

Respectfully submitted for the special committee for placements,  
WARREN W. NISSLEY, *Chairman.*

# APPENDIX B

Members of State Boards of Accountancy

## State Boards of Accountancy

### ALABAMA :

M. W. ALDRIDGE, C. P. A., *Chairman*, P. O. Box 695, Montgomery.  
FRANCIS B. LATADY, C. P. A., *Secretary*, 201 Brown Marx Bldg.,  
Birmingham.  
GEORGE T. ROSSON, C. P. A., 317 City Bank Bldg., Mobile.

### ALASKA :

JOHN E. MEALS, C. P. A., *President*, Juneau.  
WALLIS S. GEORGE, C. P. A., *Secretary*, Juneau.  
(One vacancy.)

### ARIZONA :

W. H. PLUNKETT, C. P. A., *President*, Arizona Fire Bldg., Phoenix.  
JAMES M. LAWTON, C. P. A., *Secretary*, 90 Church St., Tucson.  
CHARLES A. WEIDLER, C. P. A., *Treasurer*, 90 Bashford Bldg., Prescott.

### ARKANSAS :

CADDIE H. KINARD, C. P. A., *President*, National Bank of Commerce  
Bldg., El Dorado.  
W. W. FINDLEY, C. P. A., *Secretary*, Rector Bldg., Little Rock.  
JAMES STEWART, C. P. A., *Treasurer*, Boyle Bldg., Little Rock.

### CALIFORNIA :

JOHN F. FORBES, C. P. A., *President*, Crocker Bldg., San Francisco.  
REYNOLD E. BLIGHT, C. P. A., *Vice-president*, Stock Exchange Bldg.,  
Los Angeles.  
B. W. BOURS, C. P. A., *Secretary-treasurer*, Crocker Bldg., San Fran-  
cisco.  
H. IVOR THOMAS, C. P. A., A. G. Bartlett Bldg., Los Angeles.  
GEORGE R. KEAST, C. P. A., 2 Pine St., San Francisco.

### COLORADO :

T. J. WITTING, C. P. A., *Chairman*, 1030 Foster Bldg., Denver.  
WILLIAM D. MORRISON, C. P. A., *Secretary*, 1125 First Nat'l Bank  
Bldg., Denver.  
MONTGOMERY R. SMITH, C. P. A., *Treasurer*, Denham Bldg., Denver.

### CONNECTICUT :

CHARLES F. COATES, C. P. A., *President*, 18 Robin Road, West  
Hartford.  
IRVILLE A. MAY, C. P. A., *Secretary*, 129 Church St., New Haven.  
HERBERT F. SEWARD, C. P. A., *Treasurer*, 151 Court St., New Haven.

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DELAWARE :

PETER T. WRIGHT, C. P. A., *President*, 1112 Broome St., Wilmington.  
CLIFFORD E. ISZARD, C. P. A., *Secretary-treasurer*, 2054 duPont Bldg.,  
Wilmington.  
(One vacancy.)

DISTRICT OF COLUMBIA :

JOHN J. MILLER, C. P. A., *Chairman*, Munsey Bldg., Washington.  
C. VAUGHAN DARBY, C. P. A., *Secretary*, Munsey Bldg., Washington.  
WAYNE KENDRICK, C. P. A., *Treasurer*, Hibbs Bldg., Washington.

FLORIDA :

GEORGE H. FORD, C. P. A., *Chairman*, 815 Barnett National Bank Bldg.,  
Jacksonville.  
C. C. BRYANT, C. P. A., Ocala.  
W. J. FORNEY, C. P. A., 1509 Barnett National Bank Bldg., Jackson-  
ville.  
H. V. FOY, C. P. A., 504 Tampa Theatre Bldg., Tampa.  
ROBERT PENTLAND, C. P. A., Barnett National Bank Bldg., Jacksonville.

GEORGIA :

C. R. DAWSON, C. P. A., *Chairman*, Wynne-Claughton Bldg., Atlanta.  
M. H. BARNES, C. P. A., *Secretary-treasurer*, Liberty Bank Bldg.,  
Savannah.  
W. H. KEY, *Attorney-at-law*, Monticello.

HAWAII :

H. DOUGLAS YOUNG, C. P. A., *President*, Castle & Cooke Bldg.,  
Honolulu.  
ERNEST R. CAMERON, C. P. A., *Secretary*, P. O. Box 2906, Honolulu.  
A. F. BAUMAN, C. P. A., *Treasurer*, Bank of Hawaii, Ltd., Honolulu.

IDAHO :

FRED E. LUKENS, *Commissioner of Law Enforcement*, Boise.  
J. W. ROBINSON, C. P. A., Boise.  
E. C. S. BRAINARD, C. P. A., Payette.

ILLINOIS :

University Committee on Accountancy:  
MAURICE H. ROBINSON, *Chairman*, Urbana.  
G. P. TUTTLE, *Secretary*, Urbana.  
WILLIAM E. BRITTON, Urbana.  
Board of Examiners in Accountancy:  
ARTHUR ANDERSEN, C. P. A., *Chairman*, Harris Trust Bldg.,  
Chicago.  
HAROLD BENINGTON, C. P. A., *Secretary*, Marquette Bldg., Chicago.

## State Boards of Accountancy

### INDIANA :

LAWRENCE F. ORR, C. P. A., *President*, State House, Indianapolis.  
WALTER G. OWENS, C. P. A., *Secretary*, State House, Indianapolis.  
GREENBERRY G. LOWE, *Treasurer*, State House, Indianapolis.

### IOWA :

H. N. HOLDSWORTH, C. P. A., *Chairman*, Johnson County Bank Bldg., Iowa City.  
E. J. WIEDMAN, C. P. A., *Secretary-treasurer*, Liberty Bldg., Des Moines.  
E. G. PROUTY, C. P. A., *Commonwealth Bldg.*, Des Moines.

### KANSAS :

A. B. SANDERS, C. P. A., *President*, First National Bank Bldg., Wichita.  
GERALD M. CONKLING, C. P. A., *Secretary*, 216 Insurance Bldg., Topeka.  
STANLEY SPURRIER, C. P. A., 1100 Bitting Bldg., Wichita.

### KENTUCKY :

S. W. ESKEW, C. P. A., *President*, Inter-Southern Bldg., Louisville.  
W. A. HIFNER, C. P. A., *Secretary*, 204 City Bank Bldg., Lexington.  
M. B. McMULLEN, C. P. A., *Treasurer*, Inter-Southern Bldg., Louisville.

### LOUISIANA :

ARCHIE M. SMITH, C. P. A., *President*, 830 Hibernia Bank Bldg., New Orleans.  
EMILE BIENVENU, C. P. A., *Secretary*, 1403 Hibernia Bank Bldg., New Orleans.  
LANAUX RARESHIDE, C. P. A., *Treasurer*, 402 Hibernia Bank Bldg., New Orleans.  
CHARLES E. WERMUTH, C. P. A., 722 Canal-Commercial Bldg., New Orleans.  
GUY V. W. LYMAN, C. P. A., 617 Maison-Blanche Bldg., New Orleans.

### MAINE :

CURTIS J. BIRKENMAYER, C. P. A., *Chairman*, 30 Coyle St., Portland.  
FRANK P. PRETI, *Attorney, Secretary*, 119 Exchange St., Portland.  
RICHARD M. MILLET, C. P. A., Chapman National Bank Bldg., Portland.

### MARYLAND :

EDWARD J. STEGMAN, C. P. A., *Chairman*, 814-16 Equitable Bldg., Baltimore.  
J. WALLACE BRYAN, C. P. A., *Secretary-treasurer*, 1304 Continental Bldg., Baltimore.  
ROBERT C. MORROW, C. P. A., 1243 Calvert Bldg., Baltimore.  
JAMES CAREY, 3rd, 839 Calvert Bldg., Baltimore.  
WILLIAM OSWALD WEYFORTH, Johns Hopkins University, Baltimore.

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MASSACHUSETTS :

DANIEL B. LEWIS, C. P. A., *Chairman*, 961 Park Square Bldg., Boston.  
JAMES J. FOX, C. P. A., *Secretary*, 752 Little Bldg., Boston.  
EDWIN L. PRIDE, C. P. A., 40 Central St., Boston.  
P. F. CROWLEY, C. P. A., Grossman Bldg., Lynn.  
(One vacancy.)

MICHIGAN :

ADOLPH W. EHRLMAN, C. P. A., *Chairman*, 2230 First National Bank Bldg., Detroit.  
CRESCENT A. PARKER, C. P. A., *Vice-chairman*, 3214 Book Tower Bldg., Detroit.  
DURAND W. SPRINGER, C. P. A., *Secretary*, Ann Arbor.  
THEODORE C. BETZOLDT, *Counsel*, 818 Dime Bank Bldg., Detroit.  
FRED W. GREEN, *Governor*, Lansing.

MINNESOTA :

JAMES S. MATTESON, C. P. A., *Chairman*, 701 Alworth Bldg., Duluth.  
EMIL KROEGER, C. P. A., *Secretary-treasurer*, 1022 Security Bldg., Minneapolis.  
HERBERT M. TEMPLE, C. P. A., 700 Capital National Bank Bldg., St. Paul.

MISSISSIPPI :

A. A. HODGE, C. P. A., *Chairman*, Natchez.  
W. Q. SHARP, C. P. A., *Secretary*, 512 Century Bldg., Jackson.  
R. R. HARDY, *Attorney*, Jackson.

MISSOURI :

FREDERIC A. SMITH, C. P. A., *President*, Lathrop Bldg., Kansas City.  
J. H. O'CONNELL, C. P. A., *Secretary*, 942 Planters Bldg., St. Louis.  
EDWARD FRASER, C. P. A., *Treasurer*, Scarritt Bldg., Kansas City.  
JEFF K. STONE, C. P. A., Liberty Central Trust Company Bldg., St. Louis.  
EDWIN H. WAGNER, C. P. A., Arcade Bldg., St. Louis.

MONTANA :

WILLIAM A. LOGAN, C. P. A., *Chairman*, Helena.  
A. J. ROWLAND, C. P. A., *Secretary*, Masonic Temple, Miles City.  
ROSCOE L. THOMAS, C. P. A., Butte.

NEBRASKA :

LESTER M. BUCKLEY, C. P. A., *Chairman*, 1220 Federal Trust Bldg., Lincoln.  
HENRY C. MOELLER, C. P. A., *Secretary-treasurer*, Omaha National Bank Bldg., Omaha.  
L. C. JOHNSON, *State Auditor*, Lincoln.

## State Boards of Accountancy

### NEVADA :

D. J. SULLIVAN, C. P. A., *President*, Carson City.  
C. F. DEARMOND, C. P. A., *Vice-president*, Elko.  
E. S. LA TOURRETTE, C. P. A., *Secretary*, Box 30, Reno.

### NEW HAMPSHIRE :

ARTHUR E. DOLE, *Commissioner*, State House, Concord.

### NEW JERSEY :

JAMES F. HUGHES, C. P. A., *President*, 104 Fairview Ave., Jersey City.  
WILLIAM H. COMPTON, C. P. A., *Secretary*, 303 Broad St. Bank Bldg.,  
Trenton.  
WILLIAM SUROSKY, C. P. A., 13 Governor St., Paterson.

### NEW MEXICO :

W. G. LOGAN, C. P. A., *President*, Albuquerque.  
R. D. JONES, C. P. A., *Secretary*, Roswell.  
MATHIAS SIPPEL, C. P. A., Albuquerque.

### NEW YORK :

HENRY E. MENDES, C. P. A., *President*, 80 Maiden Lane, New York.  
JAMES F. FARREL, C. P. A., *Secretary*, 110 William St., New York.  
SIMON LOEB, C. P. A., 303 Fifth Avenue, New York.

### NORTH CAROLINA :

GEORGE H. ADAMS, C. P. A., *President*, Charlotte.  
J. B. McCABE, C. P. A., *Vice-president*, Wilmington.  
WRIGHT T. DIXON, C. P. A., *Secretary-treasurer*, Citizens National  
Bank Bldg., Raleigh.  
WALTER CHARNLEY, C. P. A., Charlotte.

### NORTH DAKOTA :

F. F. BURCHARD, C. P. A., *Chairman*, Grand Forks.  
J. W. WILKERSON, C. P. A., *Secretary-treasurer*, Grand Forks.  
THOMAS POOLE, C. P. A., Bismarck.

### OHIO :

E. S. THOMAS, C. P. A., *President*, 1107 Union Trust Bldg., Cincinnati.  
MARTIN J. ARFT, C. P. A., *Secretary*, 940 Ohio Bldg., Toledo.  
ROY T. BELL, C. P. A., First National Bank Bldg., Youngstown.

### OKLAHOMA :

HOMER C. HAMMONDS, C. P. A., *President*, 803 Herskowitz Bldg.,  
Oklahoma City.  
JOHN ROGERS, C. P. A., *Secretary*, State Capitol, Oklahoma City.  
EDWIN DABNEY, *Attorney-general*, State Capitol, Oklahoma City.

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### OREGON :

- A. J. TOURTELLOTTE, C. P. A., *Chairman*, Title & Trust Bldg., Portland.  
A. R. SAWTELL, C. P. A., *Vice-chairman*, Chamber of Commerce Bldg., Portland.  
E. M. WILSON, C. P. A., *Second Vice-chairman*, Medford.  
GEORGE BLACK, C. P. A., *Third Vice-chairman*, 318 Selling Bldg., Portland.  
SETH L. ROBERTS, C. P. A., *Secretary-treasurer*, 706 Porter Bldg., Portland.

### PENNSYLVANIA :

- HORACE P. GRIFFITH, C. P. A., *Chairman*, 1509 Franklin Trust Bldg., Philadelphia.  
FRANK WILBUR MAIN, C. P. A., *Vice-chairman*, 725 Farmers Bank Bldg., Pittsburgh.  
JOSEPH M. PUGH, C. P. A., *Treasurer*, 1301 Morris Bldg., Philadelphia.  
ROBERT J. BENNETT, C. P. A., *Secretary*, 503 Land Title Bldg., Philadelphia.  
ROBERT L. WALLACE, Lawrence Savings & Trust Bldg., New Castle.  
JOHN MCL. SMITH, C. P. A., Bergner Bldg., Harrisburg.

### PHILIPPINE ISLANDS :

- W. W. LARKIN, C. P. A., *President*, 308 Masonic Temple, Manila.  
D. T. DIKIT, C. P. A., *Secretary*, % Philippine National Bank, Manila.  
VINCENTE CARMONA, C. P. A., *Under-secretary of Finance*, Manila.

### RHODE ISLAND :

- EARL S. CLARK, C. P. A., *Chairman*, 15 Westminster St., Providence.  
GEORGE E. COMERY, C. P. A., *Secretary*, 826 Industrial Trust Bldg., Providence.  
ERNEST L. GOODMAN, C. P. A., Gas Company Bldg., Providence.

### SOUTH CAROLINA :

- GEORGE E. OLSON, C. P. A., *President*, University of South Carolina, Columbia.  
LOUIS A. SEARSON, C. P. A., *Vice-president*, 507 Carolina Life Bldg., Columbia.  
LLOYD L. WILKINSON, C. P. A., *Secretary-treasurer*, P. O. Box 163, Ridge Spring.

### SOUTH DAKOTA :

- JOHN P. BIEHN, *Secretary of Finance*, Pierre.  
E. A. JONES, *Director of Audits and Accounts*, Pierre.  
J. E. TRURAN, *Assistant Director*, Pierre.

## *State Boards of Accountancy*

### TENNESSEE :

- J. C. EDWARDS, *Chairman*, Nashville.
- J. A. GRANNIS, C. P. A., *Secretary*, Nashville.
- W. L. MCFARLAND, C. P. A., Nashville.
- W. M. BLACK, C. P. A., 806 Burwell Bldg., Knoxville.
- A. L. YANCEY, C. P. A., 710 Bank of Commerce, Memphis.
- C. D. RICHARDS, C. P. A., Bristol.
- E. C. REYNOLDS, C. P. A., Memphis.

### TEXAS :

- J. A. PHILLIPS, C. P. A., *Chairman*, Second National Bank Bldg., Houston.
- FORREST MATHIS, C. P. A., *Secretary-treasurer*, 510 Santa Fe Bldg., Dallas.
- W. D. PRINCE, C. P. A., 1306 Santa Fe Bldg., Dallas.
- C. E. SMITH, C. P. A., Harvey-Snider Bldg., Wichita Falls.
- F. G. RODGERS, C. P. A., City National Bank Bldg., San Antonio.

### UTAH :

- M. H. WELLING, *Director*, State Capitol, Salt Lake City.

### VERMONT :

- BENJAMIN GATES, C. P. A., *Chairman-secretary, Auditor of Accounts*, Montpelier.
- THOMAS H. CAVE, C. P. A., *State Treasurer*, Montpelier.
- ROBERT C. CLARKE, C. P. A., *Commissioner of Banking Insurance*, Montpelier.

### VIRGINIA :

- A. M. PULLEN, C. P. A., *Chairman*, 1105 State Planters Bank Bldg., Richmond.
- FREDERICK B. HILL, C. P. A., *Secretary-treasurer*, Law Bldg., Norfolk.
- GUY B. HAZLEGROVE, *Attorney-at-law*, American National Bank Bldg., Richmond.
- WILLIAM L. PRINCE, University of Richmond, Richmond.
- B. A. MCKINNEY, C. P. A., % F. S. Royster Guano Company, Norfolk.

### WASHINGTON :

- GEORGE V. WHITTLE, C. P. A., *Chairman*, L. C. Smith Bldg., Seattle.
- JAMES M. MCCONAHEY, C. P. A., *Secretary*, 527-528 Henry Bldg., Seattle.
- E. C. DANIELS, C. P. A., Symonds Block, Spokane.

### WEST VIRGINIA :

- DAVID A. JAYNE, C. P. A., *President*, 433 Masonic Temple, Charleston.
- O. K. HAYSLIP, C. P. A., *Secretary-treasurer*, First National Bank Bldg., Huntington.
- W. H. RARDIN, *Attorney*, Beckley.

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WISCONSIN:

CARL PENNER, C. P. A., *President*, 1302 Trust Company Bldg., Milwaukee.

J. C. GIBSON, C. P. A., *Vice-president*, University of Wisconsin, Madison.

BENJAMIN A. KIEKHOFER, C. P. A., *Secretary*, Station C, Milwaukee.

WYOMING:

C. H. REIMERTH, C. P. A., *President*, 401 O. S. Bldg., Casper.

F. S. BURRAGE, C. P. A., *Secretary*, % Laramie Republican, Laramie.

BYRON S. HUIE, C. P. A., *Treasurer*, First State Bank, Douglas.

# APPENDIX C

By-Laws of the American Institute of Accountants.  
Rules of Professional Conduct, including  
amendment adopted at the Annual  
Meeting, September, 1927. Rules  
of the Board of Examiners.

BY-LAWS  
OF THE  
American Institute of Accountants

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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 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.

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.

SEC. 4. The following persons, provided that they shall be not less than twenty-one years of age, may qualify for examination and election as members of the Institute:

(a) Associates in practice who shall have been in practice on their own account or in the employ of a practising public accountant for five years next preceding the date of application.

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(b) Accountants in practice who shall present evidence of preliminary education satisfactory to the board of examiners and shall have been in practice on their own account or in the employ of a practising public accountant for not less than five years next preceding the date of application, including at least one year of practice in the United States of America.

(c) Accountants in practice who shall present evidence of preliminary education satisfactory to the board of examiners and shall have been in practice on their own account or in the employ of a practising public accountant for not less than ten years, one year of which shall have next preceded the date of application, and at least one year of which shall have been in the United States of America.

(d) Accountants in possession of certified public accountant certificates of acceptable standard, who shall have been engaged in accountancy instruction, in schools recognized by the board of examiners, for a period of not less than five years next preceding the date of application.

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 four years. Applicants may receive credit for two years' public practice if they are in possession of certified public accountant certificates of acceptable standard or if they are graduates of accounting schools recognized by the board of examiners, but no applicant shall be admitted to examination or recommended for election who shall have had less than two years of actual public practice, at least one year of which shall have been in the United States of America.

(b) Accountants in possession of accountants' certificates issued under the laws of foreign governments and accepted by unanimous action of the board of examiners, 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, at least one year of which shall have been in the United States of America.

(c) Accountants who shall have been engaged in accountancy instruction for a period of not less than three years in schools recognized by the board of examiners.

SEC. 6. All credits for education and experience shall be allotted by the board of examiners.

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

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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.

### ARTICE III

#### FEES AND DUES

SECTION 1. Initiation fees shall be as follows:

By a member upon admission.....	\$50.00
By an associate upon becoming a member.....	25.00
By an associate upon admission.....	25.00

SEC. 2. The dues for each fiscal year shall include cost of subscription to *The Journal of Accountancy* and of the year-book of the Institute and shall be as follows:

By each member.....	\$25.00
By each associate.....	10.00

SEC. 3. The initiation fee shall be paid when application is made. If application be rejected such fee shall be promptly returned to the applicant. 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 associates of the Institute while they are engaged in military or naval service of the United States or its allies during war.

### 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. No member shall be entitled to vote at any meeting when his dues shall be sixty days in arrears.

SEC. 4. 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.

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### 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. No person whose membership shall have been forfeited for non-payment of dues or other sum due by him to the Institute may be reinstated, but a member or an associate who shall resign while in good standing may be reinstated by a three-fourths vote of the members of the council present and voting at any regular or special meeting of the 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 \$25.00, 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. 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 obligation.

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.

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### 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 convene as a 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 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 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 within two years after the expulsion or suspension of any member or associate, the council, sitting as a trial board, by a three-fourths vote of the members present 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

## *American Institute of Accountants Year-Book*

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 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. The office of a member of the 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.

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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.

## ARTICLE IX

### COMMITTEES

SECTION 1. There shall be twelve regular standing committees, namely :

EXECUTIVE.

PROFESSIONAL ETHICS.

ARBITRATION.

BUDGET AND FINANCE.

BY-LAWS.

CREDENTIALS.

EDUCATION.

FEDERAL LEGISLATION.

MEETINGS

NOMINATIONS.

PUBLICATION.

STATE LEGISLATION.

SEC. 2. (a) The executive committee shall consist of the president and treasurer of the Institute and five other members of the council elected by the council.

(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.

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(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.

(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 and shall consist of a chairman and two other members of the Institute.

(f) Except as provided above, all standing committees 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.

SEC. 4. 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

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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 nominations shall be mailed by the secretary to all members at least thirty days prior to the annual meeting.

(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 in which there shall have been no election until an election be effected.

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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 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 of each year. 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

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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 third Tuesday in September, the second Monday in April and the Monday next preceding the third Tuesday in September in each year.

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 third Tuesday in September 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.

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

### CHAPTERS

Upon application to the council of the Institute and subject to its approval there may be organized in any state or territory of the United States, by members of the Institute resident or having a place of business therein, subsidiary bodies to be known as chapters of the American Institute of Accountants. The council shall prescribe the rules and regulations for the government of such chapters.

## ARTICLE XV

### AMENDMENTS

Amendments to the by-laws of the Institute shall be proposed only at an annual meeting of the Institute. If approved by a two-thirds vote of the members present at such meeting, any such proposed amendment shall

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be submitted to all 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 be declared by the president to be effective. Mail ballots shall be valid and counted only if received within sixty days after the date of mailing ballot forms from the office of the Institute.

It shall be compulsory for the secretary to embody in the call for the annual meeting all proposals to amend prepared by the committee on by-laws for submission to such meeting and any other proposals to amend of which he shall have had notice endorsed in writing by thirty or more members in good standing at least sixty days prior to the date of such meeting.

## **RULES OF PROFESSIONAL CONDUCT**

Including amendments prepared by the committee on professional ethics and approved by the council September 19, 1927.

(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.

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(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 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 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.

(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.

# RULES OF THE BOARD OF EXAMINERS OF THE American Institute of Accountants

AS AMENDED MARCH 2, 1926

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## 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. Five days' 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 written request. The fees for examination and for investigation of applicants' records shall be as follows:

For admission as member.....	\$25.00
For advancement from associate to member.....	10.00
For admission as associate.....	25.00
For re-examination in one subject.....	10.00

Examination fees and initiation fees must accompany the application.

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No applicant shall be entitled to an examination by the board unless his application shall have been in the hands of the secretary of the board sixty days prior to the date of examination.

### EXAMINATIONS

Except as hereinafter provided, the examinations of the board shall be written, and every applicant for admission as a member or an associate or for advancement to membership who shall be found to be qualified to take an examination under the by-laws shall be entitled to take the written examination of the board and upon passing such examination to the satisfaction of the board may be recommended to the council for admission or advancement as the case may be.

No applicant shall be allowed to take an examination who shall not previously have satisfied the board as to his preliminary education. A high-school graduation certificate will be regarded as satisfactory evidence of such preliminary education, but until further notice the board will consider such other evidence as may be submitted.

### EXAMINATIONS—WRITTEN

Written examinations shall be conducted simultaneously in such places as may be determined by the board of examiners during May and November, the dates to be selected ninety days in advance of examination.

Due notice will be given to each applicant of the time and place selected for holding the examination. Failure to be present and prepared 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*, 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.

The secretary shall communicate in writing to each applicant the result of his examination, and the applicant shall not be entitled to further information.

Applicants who shall have passed the examination in two subjects shall have the right, on payment of the required fees, to be re-examined, within a limited period, in the third subject.

### EXAMINATIONS—ORAL

Applicants possessing such qualifications as the board from time to time may prescribe in the discretion of the board and upon the request of the applicants may be subjected to oral instead of written examination in one or more subjects. Oral examinations shall be conducted at times and places to be selected by the board.

## *Rules of the Board of Examiners*

An affirmative vote of five members of the board shall be required before any applicant who has taken an oral examination shall be recommended to the council for election or for advancement to membership.

The board in its discretion may allow any candidate who has had five years' practice on his own account or seven years' experience in public accounting, provided that such applicant shall be over forty years of age or shall have passed a written examination conducted by a recognized accounting body, to take an oral instead of a written examination in one or more subjects.

### CREDIT FOR CERTAIN OTHER EXAMINATIONS

Until further notice, the board of examiners in its discretion exercised in the case of any individual applicant for admission as an associate of the Institute may accept in lieu of its own examinations a certificate as a certified public accountant of any state of the United States, the laws of which are held by the board of examiners of the Institute to be adequate and well administered, or a certificate of membership in a society of professional accountants in a foreign country whose requirements for admission are considered by the board of examiners of the Institute equivalent to the Institute's examinations, provided that such applicant shall have received such certificate as certified public accountant or member of a society of professional accountants after adequate examination, and that he shall have been in practice as a public accountant or in the employ on the accounting staff of a public accountant for a period of two years next preceding the date of his application, and provided further that he shall be recommended for admission by three members of the Institute residing near the place of residence of the applicant, such members to be selected by the board of examiners without knowledge of the applicant and to report to the board of examiners upon the applicant's professional qualifications, character and reputation.

In the case of an applicant conforming to all the provisions contained in the foregoing paragraph, and presenting evidence of five years' public practice immediately preceding the date of his application or ten years' public practice, one year of which shall have immediately preceded date of application, the board of examiners may require such applicant to submit a thesis upon one of a group of subjects to be designated by the board and upon the result of such thesis may recommend the applicant for admission as member of the American Institute of Accountants. The board, however, may accept other evidence of professional qualifications in lieu of a thesis.

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 cause for any such rejection.