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Coast-to-Coast; New ASWA Members

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ants, and is a member of AIA and AWSCPA.

Claire M. O'Reilly, treasurer, last year a director, was chosen from the teachers in Chicago high schools to be indoctrinated in aviation, and now, along with her book-keeping classes, teaches aviation integrated with economics. She is active in Chicago

chapter ASWA.

The directors are: Marion A. Frye of Cleveland (ex-officio), Marguerite Gibb of Seattle, Grace S. Highfield of Columbus, Veva Johnson of Spokane, Virginia Thrush of Toledo, Vivian G. Warner of Muskegon, and Virginia K. Wood of Atlanta. Committee chairmen are noted on the back cover.

COAST - TO - COAST

VIRGINIA THRUSH, Toledo, Ohio

CHICAGO

Discussion of Some Legal Aspects of Accounting, led by Pearl Lupien, Edith Norton, and Valerie Yudell formed the May meeting program. ASWA's national president, Marion Frye, spoke at the June meeting, which also featured reports, installation of officers, and a movie entitled A Trip Through the Orient.

Fall sessions opened with a discussion program. Introducing the main topic of the year, *Accounting's Lifestream*, each participant discussed one aspect of accounting.

CLEVELAND

A representative from the estate department of the Cleveland Trust Company spoke in May on estate accounting.

The annual picnic at Marion Frye's Winding Creek Farm was enjoyed during the summer.

COLUMBUS

R. S. Rudy, treasurer of Summer & Company and president of the Columbus chapter NACA addressed the May meeting on Cost—Margin—Profit.

GRAND RAPIDS

Robert Schmidt, assistant cashier of the Peoples National Bank and in charge of its consumer credit department, spoke in September on *The American Institute of Banking*.

HOLLAND

The September meeting was held in Zeeland, Michigan, where it was hoped membership might be stimulated. The chapter's monthly bulletin, which first appeared in September, is named *Holland Airs*.

INDIANAPOLIS

M. W. Pickett, state manager of International Accountants Society, Inc., spoke in June on *CPA Preparation*. He stressed

the desirability of taking the exams without waiting for the required public accounting experience. The program included a motion picture entitled *Railroading*.

LOS ANGELES

CPA Preparation was also the subject at Los Angeles' May meeting, the speaker being Harry Simons, lecturer in accounting at UCLA and conductor of a coaching class at UCLA extension. In June, Dell Nichols, Bernice Pemberton, and Edna Bartz, all chapter members, led a discussion on Practices and Problems of Accounting. Installation of officers followed.

LOUISVILLE

Louisville installed its officers in June and held a picnic in August at the home of the secretary, Mrs. Letha Marven. The speaker at the September meeting was John C. Heffner, CPA, who discussed the relationship between the internal auditor and the public accountant. Clifford Barnes, budget director for the State of Kentucky, addressed the October meeting.

MUSKEGON

The annual meeting was held in May at the YMCA. The Hon. Hale D. Drake ad-

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dressed the chapter's public relations meeting in June on State Finance and Taxation or the Tax Dollar.

For summer relaxation, a joint picnic with the Holland and Grand Rapids chapters was held in July at the Holland Country Club. At the first fall meeting Burroughs Adding Machine Company showed a movie, *In Balance*.

NEW YORK

Chapter member Sheila Roehner spoke in May on an interesting legal case which she recently handled. At the final spring meeting Earl Adams, of the comptroller's department of the National City Bank, gave an absorbing talk, and Katherine West opened the fall sessions in September with a discussion of the New York State Disability Benefits Law.

PHILADELPHIA

Officers and directors of this newly formed chapter are: president, Marion E. Kern; vice-president, Erma L. Aubert, CPA; secretary, Regina Kane; treasurer, Frances E. Tinsley, CPA; directors: Catherine Mitchell, Theresa Reed, Mary J. King, CPA, and Anna M. Ward.

SAN DIEGO

San Diego's excellent monthly bulletin is named *Chapter Chatter*, Ruth Clark, AWS-CPA president, came down from Los Angeles to speak at the April meeting. Theia Gebbie and Beatrice Unra accompanied her and described the activities of the Los Angeles chapter and the plans for the national meeting. The May meeting was devoted to elections and reports.

SAN FRANCISCO

Officers and directors elected at the May meeting were installed in June, at which time Homer W. Keaton, CPA, member of the firm of MacDonald & Keaton, spoke on Accounting—the Language of Business.

The first meeting of the new administrative year was held in August and was addressed by D. A. Sargent, a director of the California Society of CPA's, on *The Difference Between Good Accounting and Good Tax Accounting*. Nora A. Blichfeldt, official attorney for the controller of the city and county of San Francisco, addressed the September meeting on *Accounting from a Legal Standpoint*.

SEATTLE

Marguerite Patten spoke on Paths of Progress in April. In May, Daniel Mather,

manager of the Seattle Security Administration, discussed the Ramifications and Benefits of the Social Security Act and was generous in answering questions. The June meeting featured a talk on Contemporary Ideas on Profit Reporting by Professor Donald McKenzie, head of the accounting department at the University of Washington. Lady Willie Forbus, attorney, officiated at the installation of officers.

At the first fall meeting Ross R. Young presented *The Background of Credit Work.*Journal Entries is the name of Seattle's monthly bulletin.

SPOKANE

The new officers and directors are: president, Margaret Sullivan; 1st vice-president, Effie Ferguson (public relations); 2nd vice-president, Violet Ziglar (membership); secretary, Helen DeMars (publicity); treasurer, Mary Chapman (finance); directors: Veva Johnson (year book), Ruby Denney (program).

TERRE HAUTE

Chapter member Velga Kent spoke at the September meeting on Parliamentary Procedure.

TOLEDO

The chapter held its annual meeting in May. Mrs. Ida Broo, founder of ASWA, and O. I. Goodnight, of the Electric Auto-Lite Company, spoke at the June public relations dinner. Twenty members of the Detroit chapter attended.

The annual picnic was held at Rachel Cooper's Howard Farm cottage.

J. R. Easton, vice president of the Spitzer-Rorick Trust and Savings Company, spoke in September on A Loan Department's Analysis of Financial Statements.

NEW ASWA MEMBERS

Chicago: C. Marie Rude, Ellen Dainko. Cleveland: Margaret Kepply, Bessie Lewtenberg. Holland: Helen Boda, Evelyn Manting, Bonnie Stoltz (Junior), Gladys Van Anrooy. New York: Helen Morris, Margaret White, Edna Beane. San Francisco: Anne Bertolone, Amy Gordon Miller, Eileen Leppert, Stella Clements, Mabel Van Rhode. Seattle: Pyrl H. Stewart, Lillian I. Clug, Jessie A. Kidd, Ann Rodd, Elizabeth Cummer, Callie Fossland, Rachel Faucher, Ruthetta E. Miller, Rae B. Phillips, Zeta M. Sebek, Marion T. Jones, Wilma Grogan, Minnie Dorst, Juanita Berkseth, Pauline King, Edna Erickson.